

(Table 5.2) Course unit description

Study program: Business economy and management; General economy;			
Type and level of studies: Undergraduate studies (first level)			
Course unit: Management Accounting			
Teacher in charge: Vesna Janjic, Mirjana Todorovic			
Language of instruction: English			
ECTS:7			
Prerequisites:/			
Semester: Winter Semester			
Course unit objective: Transferring to students the necessary theoretical knowledge for understanding the role, significance and application of managerial accounting in the economy.			
Learning outcomes of Course unit:			
<ul style="list-style-type: none"> • creation of accounting information • understanding internal reports • understanding how to use accounting information in the decision-making process • application of the managerial accounting tool • application of CVP analysis • implementation of cost benefit analysis 			
Course unit contents			
<ul style="list-style-type: none"> • Company management and accounting information support • General accounting issues and management accounting • Costs, revenues and results • Traditional cost accounting systems • Modern approaches of cost accounting • Breakpoint analysis • Cost benefit analysis • Sales price management • Transfer prices • Budgeting and control • Responsibility accounting • Motivation system of the company • Accounting analysis 			
Literature			
Burns, J., Quinn, M., Warren, L., Oliveira, J. (2013), Management Accounting, Berkshire (UK): McGraw-Hill Education.			
Kaplan, S. R., Atkinson, A. A. (2009), Advanced Management Accounting, New Jearsy: Prentice Hall Int.			
Number of active teaching hours			Other classes
Lectures 45	Practice 30	Other forms of classes	
Teaching methods: Professor's lectures, case studies, discussions, practical exercises (tasks)			
Examination methods (maximum 100 points)			
Exam prerequisites	No. of points:	Final exam	No. of points:
Student's activity during lectures	5	oral examination	40
practical classes/tests	5	written examination	20
Tests	20+10		
Project			
Other			

Grading System		
Grade	Bo. Of Points:	Description
10	91-100	Excellent
9	81-90	Exceptionally good
8	71-80	Very good
7	61-70	Good
6	51-60	Passing
5	0-50	Failing