


UNIVERZITET U NOVOM SADU  
UNIVERSITY OF NOVI SAD

<b>Course unit Descriptor</b>	<b>Faculty of Economics Subotica</b>	
		
<b>GENERAL INFORMATION</b>		
Study program in which the course unit is offered	Economy	
Course unit title	Management Accounting	
Course unit code	OE-354	
Type of course unit <sup>1</sup>	Compulsory	
Level of course unit <sup>2</sup>	First	
Semester when the course unit is offered	Sixth	
Year of study (if applicable)	Third	
Number of ECTS allocated	6	
Name of lecturer/lecturers	Ivana Medved	
Mode of course unit delivery <sup>3</sup>	Face-to-Face	
Course unit pre-requisites (if any)	-	
<b>PURPOSE AND OVERVIEW (max 5-10 sentences)</b>		
Acquiring theoretical and practical knowledge aimed at the functioning of the management aspect of accounting and modern management accounting tools. Building an internal reporting system for the efficient management of the entity's operational and strategic business policy.		
<b>LEARNING OUTCOMES (knowledge and skills)</b>		
Students will be able to get specific theoretical and practical knowledge and competencies to the application of management accounting tools for cost allocation, pricing, control, performance evaluation, and cost-benefit analysis.		
<b>SYLLABUS (outline and summary of topics)</b>		
Theoretical classes: Essential of management accounting; Cost accounting as an informative support to management accounting; Calculation and cost management in the context of creating a competitive advantage; Traditional (classical) costing systems; Modern costing systems; Calculation of the break even point and application in the decision-making process; Formation and management of sales prices; Alternative business decision making; Accounting for Budgeting;		

<sup>1</sup> Compulsory, optional

<sup>2</sup> First, second or third cycle (Bachelor, Master's, Doctoral)

<sup>3</sup> Face-to-face, distance learning, etc.

Budgeting system; Flexible planning and control; Performance management in functionally and divisionally structured entities; Profitability analysis of profit and investment centers; Goals and methods of transfer pricing; Entity motivation system and management accounting information for reward purposes; Management accounting as a support to the strategic positioning of the entity.

Practical classes: Testing in class; Consideration of practical tasks, solving problems on the example of domestic and foreign companies with interpretation of the obtained results; Preparation for the preliminary exam(s); Periodic check of students' theoretical and methodological knowledge.

**LEARNING AND TEACHING** (planned learning activities and teaching methods)

Oral lecture and graphic presentation in electronic form, exercising tasks, case studies

**REQUIRED READING**

Bhimani, A., Horngren, C., Datar, S., Rajan, M. (2019). Management and Cost Accounting, Pearson. (part)

**ASSESSMENT METHODS AND CRITERIA**

Active class participation – 5p; Preliminary exam(s) – 65p; Oral exam – 30p; Total – 100p.

**LANGUAGE OF INSTRUCTION**

English language