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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Finance, Banking and Insurance** |
| Study Module (if applicable) |  |
| Course title | Management Accounting |
| Level of study | [x] Bachelor [ ]  Master’s [ ]  Doctoral |
| Type of course | [x]  Obligatory [ ]  Elective |
| Semester  |  [ ]  Autumn [x] Spring |
| Year of study  | Second |
| Number of ECTS allocated | 7 |
| Name of lecturer/lecturers | Blagoje M. NovićevićLjilja M. AntićTatjana M. StevanovićBojana B. Novićević Čečević |
| Teaching mode |  [x] Lectures [ ] Group tutorials [ ]  Individual tutorials [ ] Laboratory work [x]  Project work [ ]  Seminar [ ] Distance learning [ ]  Blended learning [ ]  Other |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** |
| *To learn the issues of accounting management as a part of the accounting information system and the information system of the company; to learn the aspects of traditional management (real, standard, variable) and contemporary (calculation by activities, the calculation of the target cost) cost accounting methods; to learn the information basis for short-term business decision-making, motivating and rewarding; to learn the accounting planning and accounting control.**Students will be able to understand the information needs of managers and to respond to them by preparing appropriate reports; to apply traditional and contemporary management concepts and techniques; to use those concepts and techniques in the areas of cost management, customers, when calculating selling prices, planning and controlling, as well as when making business decisions and motivating employees.* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *An enterprise as a business, financial and legal entity; activities of company management and an information basis for their performance; financial accounting, management accounting and a management process; elements of accounting management; the management area of cost accounting management; an information basis for pricing; an information basis for short-term business decision making; an information basis for measuring the performance of responsibility centers; information support for an enterprise motivation system; budget accounting as a management tool; the control of performance-based budgeting.* |
| **LANGUAGE OF INSTRUCTION** |
| [x] Serbian (complete course) [ ]  English (complete course) [ ]  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)[x] Serbian with English mentoring [ ] Serbian with other mentoring \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **ASSESSMENT METHODS AND CRITERIA** |
| **Pre exam duties** | **Points** | **Final exam** | **points** |
| **Activity during lectures** | **15** | **Written examination** |  |
| **Practical teaching** | **15** | **Oral examination** | **50** |
| **Teaching colloquia** | **20** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |