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| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | Faculty of Economics | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Accounting, Auditing and Financial Management** | | |
| Study Module (if applicable) | | | |  | | |
| Course title | | | | Management Accounting | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | Second | | |
| Number of ECTS allocated | | | | 7 | | |
| Name of lecturer/lecturers | | | | Blagoje M. Novićević  Ljilja M. Antić  Tatjana M. Stevanović  Bojana B. Novićević Čečević | | |
| Teaching mode | | | | Lectures Group tutorials  Individual tutorials  Laboratory work  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** | | | | | | |
| Serbian (complete course)  English (complete course)  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)  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** | | | | | | |