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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Economics** |
| Study Module (if applicable) | Accounting, Auditing and Financial Management |
| Course title | Strategic Management Accounting |
| Level of study | [ ] Bachelor [x]  Master’s [ ]  Doctoral |
| Type of course | [x]  Obligatory [ ]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | First |
| Number of ECTS allocated | 5 |
| Name of lecturer/lecturers | Blagoje M. NovićevićLjilja M. AntićTatjana M. Stevanović |
| 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)** |
| *Study the problems of the informational requirements of the strategic management;**Study the problem of the strategic cost analysis;**Study the problems of the designing of the strategically oriented system of the management accounting.**Qualify the students to understand the informational requirements of the strategic management and to respond to them by preparing the appropriate information; Qualify the students to apply the strategic analysis of the expenses; Qualify the students to use the management concepts and techniques when creating the strategies for a company* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *1. Strategic management of a company**2. Information requirements of the strategic management**3. The development of the strategic managemenet accounting**4. Strategic cost analysis**5. The role of the strategic management accounting in the creation and implementation of the strategies* |
| **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** | **20** | **Written examination** |  |
| **Practical teaching** | **10** | **Oral examination** | **50** |
| **Teaching colloquia** | **20** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |