Type and level of studies: Phd studies

Title of the study program: Bussines Administration (302)

Subject title: Strategic Management Accounting

Subject code: DSUR

Number of ECTS: 9

Subject status (Compulsory / Elective):

Teacher/s (Name, last name): **Milićević Vlade; Malinić Dejan**

Number of active teaching lessons:				
Lectures: 3	**Practice classes**: 0	**Other forms of teaching**: 0	**Study research work**: 3	**Other lessons 0**

Prerequisite: -

Subject objective:

The main subject is transfer of the newest theoretical and practical achievements of the best managed companies in the world, as well as, gathering, analyzing and presentation of the relevant enterprise informations, markets and competitor's information, which are needed for the development and strategy monitoring in profit and nonprofit organizations. In that sense particularly are considered analytical instruments that are necessary for the development and monitoring of the enterprise corporative strategy, as well as, analytical instruments needed for development and monitoring of the competitors (business) strategies for the whole enterprise and its departments.

Subject outcome (gained knowledge):

Strategic management information needs recognition, mastering of the theoretical ground as well as the practical skills of gathering, analyzing and reporting to the management information of products and services, existing and potentially new customers, existing and potentially new markets, existing and potentially new competitors, monitoring and support in creating market and competitive position of the enterprise, cost management along the value chain, introduction of the balanced measuring and performance management system and on all of this based valuation of the enterprise and its departments.

Subject content/structure:

Strategic management information requirements: Enterprise strategy concept; Stakeholder influence on enterprise strategy; Enterprise strategy formulation; Conventional management accounting domains and constrains; Management accounting role in the management information; Current development overview; Conventional management accounting; Strategically issues; Necessity of management accounting focus change; Strategic management accounting contents; Development of the strategic dimension of the management accounting; Strategic cost management; Marketing investment analysis; Segment profitability analysis; Product profitability analysis; Customer profitability analysis; Competitor accounting; Balanced Scorecard; Designing strategic management accounting systems; Creating strategic management accounting systems; Critical success factors; Operating strategic management accounting systems

Teaching methods:
Lectures ex katedra
Case studies
Semestar papers

Grading (maximum number of points 100)			
Pre-examination obligations	**Points**	**Final exam**	***Points***
Activities during lectures	**-**	**Written exam**	-
Practice lessons	**-**	**Oral exam**	100%
Colloquium/a	-	.....	
Semester papers	**-**		

Literature:

No.	**Author**	**Title**	**Publisher**	**Year**
1.	Milićević, V.	Strategijsko upravljačko računovodstvo	Ekonomski fakultet, Beograd	2017
2.	Ward, K.	Strategic Management Accounting	CIMA, Butterworth Heinemann, Oxford	1996