

<b>Type and level of studies:</b>		Doctoral studies		
<b>Title of the study program:</b>		Business Administration		
<b>Subject title:</b>		Management Accounting I-D		
<b>Subject code:</b>		DUPR		
<b>Number of ECTS:</b>		9		
<b>Subject status (Compulsory / Elective):</b>		Elective		
<b>Teacher/s (Name, last name):</b>		Dejan Malinić , Vlade Milićević		
<b>Number of active teaching lessons:</b>				
<b>Lectures:</b>	<b>Practice classes:</b>	<b>Other forms of teaching:</b>	<b>Study research work:</b>	<b>Other lessons</b>
3	0	0	3	0
<b>Prerequisite:</b>	None			
<b>Subject objective:</b>				
<p>The subject at its core is an advanced management accounting course whose main objective is to prepare students to meet the management demands on both quantitative and qualitative information relevant for planning, control and decision making in volatile business environment. Apart from information on internal processes, the emphasis is put on collecting, processing and presenting information from the company's environment.</p>				
<b>Subject outcome (gained knowledge):</b>				
<p>The subject provides a sound basis for understanding the role of the management accountants in strategic management and strategic positioning and different purposes for which management accounting information can be used. During the course students develop strong analytical, communication and research skills and interdisciplinary competences that will help them to present and use information in solving wide range of complex management problems.</p>				
<b>Subject content/structure:</b>				
<p>Management accounting support for decision-making; Traditional costing systems: a critical approach; The Balanced Scorecard; Activity Based Management (ABM); Strategic cost management and the value chain; Managing costs throughout the value chain; Measuring the cost of quality; Total quality management; Target costing; Measuring and managing customer profitability; Total life-cycle costing; Kaizen costing; Benchmarking; Measuring and managing segment performance; Behavioral issues in management accounting.</p>				
<b>Teaching methods:</b>				
<p>Ex cathedra teaching. Desk research. Classroom discussion based on case studies. Students present possible solutions of the cases demonstrating their ability to transfer the essence of the literature to the underlying problems.</p>				
<b>Grading (maximum number of points 100)</b>				
<b>Pre-examination obligations</b>		<b>Points</b>	<b>Final exam</b>	<b>Points</b>
<b>Activities during lectures</b>			<b>Written exam</b>	100
<b>Practice lessons</b>			<b>Oral exam</b>	
<b>Colloquium/a</b>			.....	
<b>Semester papers</b>				
<b>Literature:</b>				
<b>No.</b>	<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year</b>
1.	Atkinson, A., Kaplan, R. Matsumura, E.M., Young, M.	Management Accounting – Information for decision making and strategy execution	Pearson Education Limited, London	2012