

Study program: Modern Business Management			
Subject name: Management Accounting			
Lecturer: Mladen Perić, Ph.D (mladen.peric@mbs.edu.rs)			
Subject status: Obligatory			
ECTS: 8			
Prerequisites: -			
Subject objectives The goal is to prepare students to analyze business more deeply through basic theories, concepts, models and methods for successful financial management. The goal is to assist the students to develop consultation approach to solve problems on a professional level. The goal is to develop research skills and reasoning important for manager accounting.			
Subject outcomes By acquiring the new knowledge, students will be enabled to apply operationally account techniques and procedures, construct financial reports, present the relevant analyses and present competent recommendations.			
Subject description Assignments: <i>Theoretical:</i> The nature of account process to satisfy organization and public needs. To prepare and interpret financial reports, including profit and balance report. To analyze expenses and use prediction costs to control. To use prediction cash and expenses capital analysis for business control. Decision frame. Value and independence information. Expenses for manager accounting—definition, expenses classification and cash material elements, work, overhead expenses: allocation and establishment. Overhead expenses: products, distribution, selling and overhead expenses, book-keeping expenses. The methods of accounting expenses: definition, calculation of work costs, and series products, contract costing. Calculation of process costs, services, activities. Planning and control: definition, calculation of marginal costs and CVP analysis, standard calculation costs and variance analysis. Budget control. Management accounts: production company. <i>Practical:</i> Preparation and interpretation of financial reports, including profit, loss and account report. Overhead expenses: products, distribution costs, selling and overhead expenses, book-keeping costs. Calculation of work costs and product series. contractcosting. Calculation of service expenses, cost activities.			
Materials Required: Релак В., (1995.), Менаџерско рачуноводство, RRIF Вукасовић, D., (2008.), Менаџерско рачуноводство, Минерва, Суботица Optional: Жаркић-Јоксимовић, Н. (2005), Управљачко рачуноводство, ФОН, Београд. Chadwick, L. (2000), Основе управљачког рачуноводства, Мате, Загреб. Kenneth, M. A. (1998), Modern Management Control Systems, Prentice-Hall			
Total number		Courses: 3x15=45	Practice: 2x15=30
Teaching methods Lectures, exercises, practice recommendations, the visit to book-keeping and account agencies			
Grade (maximum number of points 100)			
Pre-exam assignments	points	Final exam	points
course activity	5	written exam	-
practice	15	oral exam	30
test	50	
essay	-		