

Subject title: Managerial Accounting			
Subject status	Semester	Credit value	Teaching load
Compulsory	III	6	2L+2T
Study programme: MBA in Management, Finance and Agribusiness			
Responsible staff: Bela Barfai, SAC and Slavko Rakocevic, UM			
Pre-requisite: Nil			
Objectives: To introduce students to the concept, functional components and functioning of the managerial accounting system, costs and performance calculation.			
Learning approach:			
Lectures:	30 hours		
Individual work/team work:	30 hours		
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	60 hours		
Assessment:			
Written: 2 mid-term tests = 40 points			
Oral: Final exam = 50 points			
Attendance, Student participation = 10 points			
SYLLABUS:			
<ul style="list-style-type: none"> • Definition and position of managerial accounting; Cost and performance calculation. • Organization of cost and performance calculation – organizational structure of a company. • Organization of cost and performance calculation – Factors of work process. • Purpose and meaning of cost calculation. • Selection of cost calculation system; Legal regulations and organization of accounting as factors of cost calculation organization; Adaptability of cost calculation system as a factor of its organization; • Methodology of the real costs calculation system – calculation stages. • Advantages and disadvantages of the system of real costs calculation. • Methodology of the planned costs calculation system. • Methodology of the calculation system regarding activity, operations; Methodology of delayed cost and performance calculation. • Calculation of cost price – divisional and additional calculation. • Accounting planning, analysis and liability accounting. • Business decision–making on the basis of managerial accounting data. 			
Reading list and references:			
Dr Zoran Petrović, <i>Upravljačko računovodstvo</i> , Beograd, 2006			