

(Table 5.2) Course unit description

Study program: Business economy and management;			
Type and level of studies: Undergraduate studies (first level)			
Course unit: Cost Accounting			
Teacher in charge: Mirjana Todorović, Dejan Jovanović			
Language of instruction: English			
ECTS:7			
Prerequisites:/			
Semester: Summer Semester			
Course unit objective: Transferring to students the necessary theoretical and practical knowledge for understanding and application of different cost accounting methods.			
Learning outcomes of Course unit:			
<ul style="list-style-type: none"> • cost calculation procedures • understanding of cost objects • understanding of overhead costs and their allocation • understanding and application of traditional costing methods • application of standard costing • application of ABC • implementation of cost accounting methods 			
Course unit contents			
<ul style="list-style-type: none"> • Theoretical basis of cost accounting • Organization and methodology of cost accounting • Standard Costing • Direct costing • Calculation of product cost • Activity Based Costing • Target costing • Total life cycle costing • Kaizen Costing • Value chain costing • Accounting reporting 			
Literature			
Charles T. Horngren, Srikant M. Datar, George Foster, 2003, Cost Accounting A Managerial Emphasis, Prentice Hall			
Horace R. Brock, Linda A. Herrington, La Vonda G. Ramey, 2007, Cost Accounting, Principles and applications, McGraw-Hill Irving			
Cecily A. Raiborn, Michael R. Kinney, Jenice Prather-Kinsey, 2006, Cost Accounting, 6e, Thomson South-Western.			
Maryanne M. Mowen, Don R. Hansen, 2011, Introduction to Cost Accounting, South-Western			
Number of active teaching hours			Other classes
Lectures 45	Practice 30	Other forms of classes	
Teaching methods: Professor's lectures, case studies, discussions, practical exercises (tasks)			
Examination methods (maximum 100 points)			
Exam prerequisites	No. of points:	Final exam	No. of points:
Student's activity during lectures	5	oral examination	40
practical classes/tests	5	written examination	30

Tests	20		
Project			
Other			
Grading System			
Grade	Bo. Of Points:		Description
10	91-100		Excellent
9	81-90		Exceptionally good
8	71-80		Very good
7	61-70		Good
6	51-60		Passing
5	0-50		Failing