

(Table 5.2) Course unit description

Study program: Economy			
Type and level of studies: Doctoral studies			
Course unit: Integrated Cost Management			
Teacher in charge: Јањић Р. Весна, Тодоровић М. Мирјана			
Language of instruction:			
ECTS:			
Prerequisites:			
Semester: III			
Course unit objective: To enable students to acquire relevant theoretical and practical knowledge from areas of integrated cost management.			
Learning outcomes of Course unit Students will be able to explain the integrated cost management and to create information for the needs of integrated cost management.			
Course unit contents <ul style="list-style-type: none"> • Management of a modern enterprise, • Cost Management - Cost Leadership Strategy, • Information support for cost management, • Contemporary concepts, methods and techniques for cost accounting, • Traditional cost accounting, • Concept of activity-based management, • Target costs • Life-cycle cost accounting, • Value chain management, • Kaizen, • Integration of a cost leadership strategy into a confrontational strategy 			
Literature Bloher, E., Chen, K., Lin, T., «Cost management: a strategic emphasis», Irwin McGraw Hill, Chicago, 2000. Ansari, S., Bell, J., Klammer, T. (2004), Management Accounting – a strategic focus, Goughton Mifflin Company. Lucey, T. (2009), Costing 7th edition, Cengage Learning EMEA, London			
Number of active teaching hours			Other classes
Lectures	Practice	Other forms of classes	
Teaching methods: Lectures, discussions, case studies, etc.			
Examination methods (maximum 100 points)			
Exam prerequisites	No. of points:	Final exam	No. of points:
Student's activity during lectures		Exam	50
practical classes/tests			
Seminars/homework	50		
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