

(Table 5.2) Course unit description

Study program: Business economy and management;			
Type and level of studies: Graduate studies (second level)			
Course unit: Strategic Management Accounting			
Teacher in charge: Vesna Janjic, Mirjana Todorovic			
Language of instruction: English			
ECTS: 8			
Prerequisites:/			
Semester: Summer Semester			
Course unit objective: Transferring to students the necessary theoretical knowledge for understanding the essence and application of strategic management accounting.			
Learning outcomes of Course unit:			
<ul style="list-style-type: none"> • understanding the concept of integrated information (internal and external) • application of the SMA tools • creation of accounting information • implementation SMA tools in enterprise 			
Course unit contents			
<ul style="list-style-type: none"> • The concept of company strategies • Accounting information support to company strategies • Key components of the company's success • The concept of value creation • Management accounting in the function of information support to the management • Management accounting in the function of designing and implementing of the company strategies • Strategic management accounting in creating a competitive strategy • Strategic management accounting in the creation of corporate strategies • Organizational-methodological aspects of the functioning of strategic management accounting • Assessment and perspectives of strategic management accounting 			
Literature			
Robert S. Kaplan, Anthony A. Atkinson, 1998, Advanced management accounting, Upper Saddle River, N.J. : Prentice Hall			
Ansari, S., Bell, J., Klammer, T., 2004, Management Accounting – a strategic focus, Boston: Goughton Mifflin Company.			
Roger Hussey, Audra Ong, 2012, Strategis Cost Analysis, Business Expert Press,			
Number of active teaching hours			Other classes
Lectures 30	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	10	oral examination	60
practical classes/tests	10		
Tests			
Seminars	20		
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