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| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | Faculty of Economics | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Economics** | | |
| Study Module (if applicable) | | | | Accounting, Auditing and Financial Management | | |
| Course title | | | | Strategic Management Accounting | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | First | | |
| Number of ECTS allocated | | | | 5 | | |
| Name of lecturer/lecturers | | | | Blagoje M. Novićević  Ljilja M. Antić  Tatjana M. Stevanović | | |
| Teaching mode | | | | Lectures Group tutorials  Individual tutorials  Laboratory work  Project work  Seminar  Distance learning  Blended learning  Other | | |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** | | | | | | |
| *Study the problems of the informational requirements of the strategic management;*  *Study the problem of the strategic cost analysis;*  *Study the problems of the designing of the strategically oriented system of the management accounting.*  *Qualify the students to understand the informational requirements of the strategic management and to respond to them by preparing the appropriate information; Qualify the students to apply the strategic analysis of the expenses; Qualify the students to use the management concepts and techniques when creating the strategies for a company* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *1. Strategic management of a company*  *2. Information requirements of the strategic management*  *3. The development of the strategic managemenet accounting*  *4. Strategic cost analysis*  *5. The role of the strategic management accounting in the creation and implementation of the strategies* | | | | | | |
| **LANGUAGE OF INSTRUCTION** | | | | | | |
| Serbian (complete course)  English (complete course)  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)  Serbian with English mentoring Serbian with other mentoring \_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
| **ASSESSMENT METHODS AND CRITERIA** | | | | | | |
| **Pre exam duties** | **Points** | | **Final exam** | | | **points** |
| **Activity during lectures** | **20** | | **Written examination** | | |  |
| **Practical teaching** | **10** | | **Oral examination** | | | **50** |
| **Teaching colloquia** | **20** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |