|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | Faculty of Economics | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Accounting, Auditing and Financial Management** | | |
| Study Module (if applicable) | | | |  | | |
| Course title | | | | Cost Accounting | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | Third | | |
| Number of ECTS allocated | | | | 7 | | |
| Name of lecturer/lecturers | | | | Blagoje M. Novićević  Ljiljana M. Antić  Tatjana M. Stevanović  Bojana B. Novićević Čečević | | |
| Teaching mode | | | | Lectures Group tutorials  Individual tutorials  Laboratory work  Project work  Seminar  Distance learning  Blended learning  Other | | |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** | | | | | | |
| *To learn about the cost accounting by studying various aspects of efficiency and profitability issues; To learn different methods of input cost calculation; To learn the methodology of the traditional (real, standard, variable) and contemporary (calculation by activities, the target cost calculation) cost accounting system.*  *Students will be able to: design and implement cost accounting in a specific enterprise; apply appropriate methods of cost calculation; apply modern methods of costs calculation.* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *The concept, contents and analytical orientation of cost accounting; Objectives, elements and organizational prerequisites for costing; Functioning of traditional costing methods (real cost calculation; standard costs calculation; variable costs calculation); The functioning of modern costing methods.* | | | | | | |
| **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** | **15** | | **Written examination** | | |  |
| **Practical teaching** | **20** | | **Oral examination** | | | **50** |
| **Teaching colloquia** | **20** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |