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|  **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 | [x] Bachelor [ ]  Master’s [ ]  Doctoral |
| Type of course | [x]  Obligatory [ ]  Elective |
| Semester  |  [ ]  Autumn [x] Spring |
| Year of study  | Third |
| Number of ECTS allocated | 7 |
| Name of lecturer/lecturers | Blagoje M. NovićevićLjiljana M. AntićTatjana M. StevanovićBojana B. Novićević Čečević |
| Teaching mode |  [x] Lectures [ ] Group tutorials [ ]  Individual tutorials [ ] Laboratory work [x]  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** |
| [x] Serbian (complete course) [ ]  English (complete course) [ ]  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)[x] 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** |