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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Economics** |
| Study Module (if applicable) | Accounting |
| Course title | Costs in Business Decision Making |
| Level of study | [ ] Bachelor [ ]  Master’s [x]  Doctoral |
| Type of course | [ ]  Obligatory [x]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | First |
| Number of ECTS allocated | 10 |
| Name of lecturer/lecturers | Nadica Figar |
| Teaching mode |  [x] Lectures [ ] Group tutorials [ ]  Individual tutorials [ ] Laboratory work [ ]  Project work [ ]  Seminar [ ] Distance learning [ ]  Blended learning [ ]  Other |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** |
| *Introducing costs as a determinant in business decision making**Acquiring knowledge about costs for the purpose of business decisions making* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *Essence and signifficance of costs in business decision making. Characteristics of the traditional and contemporary theory of costs. Cost classification in the traditional and contemporary theory of costs. Cost sensitivity and repercussions on business decision making. Theory of limiting resources and its repercussions on costs in business decision making. Importance of transaction costs in business decision making. Interorganizational cost management. Costs of networking resources. Costs in phases of the life cycle of a product. Systems and methods in cost accounting. Traditional and contemporary approach to cost management. Cost management strategies. Cost management techniques.* |
| **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** |  | **Written examination** |  |
| **Practical teaching** |  | **Oral examination** | **64** |
| **Teaching colloquia** | **36** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |