

DESCRIPTION OF A STUDY COURSE – SYLLABUS

Title of a course	Managerial Accounting				
Head of course	MSc Anastazija Vinković Kravaica, Senior Lecturer				
Study programme	Specialist professional graduate study Entrepreneurship				
Status of a course	Obligatory				
Year of study	1.	Semester	II.	ECTS credits	5
Teaching plan (L + E + S+ Pr)	2L + 2E				
Goals of a course					
Acquiring knowledge and skills relevant for the development of accounting profession					
Application of financial accounting and cost accounting information for quality business decision making					
Conditions for enrolling course					
No conditions					
Learning outcomes on a level of a study programme which includes course					
Outcome 1: Recommend solutions for business operations improvement by analysing business indicators and reports.					
Outcome 6: Apply methodology for planning and controlling the implementation of various plans.					
Outcome 13: Propose appropriate ways of financing and managing finances in accordance with business needs.					
Outcome 14: Identify and evaluate different business risks and propose ways to manage risks.					
Expected learning outcomes on a level of a course					
1. Interpret the concept, purpose, function and purpose of management accounting					
2. Present information from financial statements for the purpose of determining business performance					
3. Distinguish types of costs from the standpoint of management accounting					
4. Analyse and interpret budgeting as the basis for managing a company's revenue, expenses, profit and cash flows					
5. Analyse the role of standard costs in planning and control					
6. Analyse and interpret the difference between the absorption and marginal approach to costs					
Content of a course					
Managerial accounting as a scientific discipline: concept, purpose and objective, tasks and methods, dependence of cost and financial accounting, instruments and results, accountant as a profession. Managerial accounting and management. Systems and methods of cost accounting as an instrument of managerial accounting. Responsibility centres in managerial accounting. Standard software solutions for managerial accounting used to prepare management information for responsibility centres. Managerial accounting reporting system for management in responsibility centres.					
Teaching modes	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> auditory exercises <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> distance learning <input type="checkbox"/> field classes		<input checked="" type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratory <input type="checkbox"/> supervisor's work <input type="checkbox"/> other _____		
Comments					
Students' obligations					
Grading, evaluation and monitoring of students' work continuously during lectures and exams					
Grading is based upon evaluation of course's learning outcomes adoption. Grading is performed continuously during lectures and/or during exam, in compliance with the provisions of Regulation on the assessment of students.					

Continuous check-up:

Outcomes	Pre-exam I	Pre-exam 2	Test 1	Test 2	Threshold	Max
Outcome 1	6%		4%		5%	10%
Outcome 2	12%		8%		10%	20%
Outcome 3	12%		8%		10%	20%
Outcome 4		12%		8%	10%	20%
Outcome 5		6%		4%	5%	10%
Outcome 6		12%		8%	10%	20%
Percentage of ECTS	1,5	1,5	1,0	1,0		
Total	30%	30%	20%	20%	50%	100%

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

Exam term:

Outcomes	Written exam	Oral exam	Max
Outcome 1	6%	4%	10%
Outcome 2	12%	8%	20%
Outcome 3	12%	8%	20%
Outcome 4	12%	8%	20%
Outcome 5	6%	4%	10%
Outcome 6	12%	8%	20%
Percentage of ECTS	3	2	5
Total	60%	40%	100 %

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

Grading:

A student has passed the exam if he has acquired at least 50% of anticipated credits of a specific learning outcome.

If a student has passed learning outcomes of all courses, the accomplished credits (percentages) of all passed learning outcomes are being added, while the final grade is defined upon following table:

Range of credits (percentages)	Numerical grade	ECTS grade
90,00 – 100,00	Excellent (5)	A
75,00 – 89,99	Very good (4)	B
60,00 – 74,99	Good (3)	C
50,00 – 59,99	Sufficient (2)	D
0,00 – 49,99	Insufficient (1)	F

Obligatory literature

1. Skupina autora: Upravljačko računovodstvo, HZRiFD, Zagreb, 2011.
2. Belak, V.: Menadžersko računovodstvo, RRiF Plus, Zagreb, 1995.
3. Chadwick, L.: Osnove upravljačkog računovodstva, 2.izd., MATE d.o.o., Zagreb, 2000.

Additional literature

1. Gulin D., Tušek B., Žager L.: Poslovno planiranje, kontrola i analiza, HZRIF, Zagreb, 2004.
2. Anthony, R. N., Reece, J.: Računovodstvo – Financijsko i upravljačko računovodstvo, RRiF plus, Zagreb, 2004.
3. Polimeni, R. S., Handy, S. A., Cashin, J. A.: Troškovno računovodstvo, Faber & Zgombić Plus, Zagreb, 1990.
4. Deželjin, J. et al.: Troškovno i upravljačko računovodstvo, HURE, Zagreb 1998.
5. Lucey, T.: Management Accounting, Lutts Educational, London, 1996.

6. Časopis RRIĀ - kontinuirano

