

<b>Annex No. 3</b>		<b>First Cycle Studies Course Programme</b>			
1.	Course Title	<b>Management Accounting 1</b>			
2.	Code	ACC 220			
3.	Study programme	Accounting and Auditing			
4.	Organizer of the study programme (university unit i.e. institute, chair, department)	Ss. Cyril and Methodius University in Skopje Faculty of Economics - Skopje Chair of Accounting and Auditing			
5.	Level (first, second, third cycle)	First cycle			
6.	Academic year / semester	II (second year) / 4 <sup>th</sup> (summer semester)	7.	Number of ECTS credits	7.5
8.	Professor	Prof. Marina Trpeska, PhD			
9.	Preconditions for enrolment	None			
10.	<b>Course Objectives (Competencies):</b> After taking this course, students should be able to: <ol style="list-style-type: none"> <li>Understand the role of Cost Accounting within the accounting system and beyond;</li> <li>Specify the basis for differentiating costs;</li> <li>Analyze cost-effectiveness, production volume, and profit;</li> <li>Differentiate methods of cost accounting;</li> <li>Understand the need for cost allocation;</li> <li>Understand the job and process costing;</li> <li>Understand the meaning of terms related to cost accounting;</li> <li>Understand the contents and the basic differences between the absorption method and the variable cost method.</li> </ol>				
11.	Course content: <ol style="list-style-type: none"> <li>Management accounting within the accounting system;</li> <li>Types of costs;</li> <li>Cost behavior;</li> <li>Cost-Volume-Profit Analysis;</li> <li>Relevant information for pricing decisions;</li> <li>Job costing and process costing;</li> <li>Cost allocation;</li> <li>Activity Based Accounting;</li> <li>Absorption and Variable method.</li> </ol>				
12.	Learning methods: Lectures with presentations, interactive lectures, teamwork, guest lecturer, case studies, preparation, and presentation of a project task				
13.	Total hours	7.5 ECTS x 30 classes = 225 classes			
14.	Allocation of hours per activity	60+30+30+15+90= 225 classes			
15.	Types of teaching activates	15.1.	Lectures - theoretical teaching	60 classes	
		15.2.	Exercises (laboratory, auditorium), seminars, teamwork	30 classes	
16.	Other types of activities	16.1.	Project tasks	30 classes	
		16.2.	Independent tasks	15 classes	
		16.3.	Homework - assignments	90 classes	
17.	Grading method: 60+30+10=100 points				
	17.1.	Tests		60 %	
	17.2.	Individual work/project (presentation: written and oral)		30 %	
	17.3.	Attendance and class participation		10 %	

18.	Grading scale	less than 50 points	5 (five) (F)			
		from 51 to 60 points	6 (six) (E)			
		from 61 to 70 points	7 (seven) (D)			
		from 71 to 80 points	8 (eight) (C)			
		from 81 to 90 points	9 (nine) (B)			
		from 91 to 100 points	10 (ten) (A)			
19.	Preconditions for taking the final exam	Realized activities from points 15 and 16				
20.	Language	Macedonian (or English)				
21.	Evaluation method	Internal evaluation and survey				
22.	Literature					
	22.1.	Compulsory literature				
		No.	Author	Title	Publisher	Year
		1.	Марковски Слободан, Недев Блажо	Сметководство на менаџментот	Економски факултет – Скопје	2003
		2.	Трпеска Марина	Авторизирани материјали од предавања	Економски факултет – Скопје	2021
	22.2.	Additional literature				
		No.	Author	Title	Publisher	Year
		1.	Horn gren, C., Datar, S., Rajan, M.	Cost Accounting	Pearson	2014
		2.	Garrison, R., Noreen E., et al.	Managerial Accounting	Mc-Graw Hill Education	2017