

Annex No. 3		First Cycle Studies Course Programme			
1.	Course Title	Management Accounting 2			
2.	Code	ACC 320			
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	III (third year) / 6 th (summer semester)	7.	Number of ECTS credits	7.5
8.	Professor	Prof. Marina Trpeska, PhD			
9.	Preconditions for enrolment	None			
10.	Course Objectives (Competencies): After taking this course, students should be able to: <ol style="list-style-type: none"> 1. Make a difference between the different types of responsibility centers and their performance measurement; 2. Understand the advantages of accounting budgeting and its effective application in the enterprise; 3. Use flexible plans as a control instrument; 4. Calculate variances between planned or standard costs and actual costs; 5. Understand the characteristics of accounting information for management; 6. Use accounting data in capital budgeting; 7. Explain the need, importance, and usefulness of financial statements used for management purposes; 8. Get acquainted with the development, goals, and objectives of professional accounting organizations in the field of management accounting. 				
11.	Course content: <ol style="list-style-type: none"> 1. Master budget; 2. Flexible plans and control; 3. Standard costs and deviations; 4. Responsibility Accounting; 5. Transfer prices; 6. Capital Budgeting; 7. Financial Statements Analysis; 8. Features of some professional organizations in the area of management accounting. 				
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					
	Compulsory literature					
		No.	Author	Title	Publisher	Year
	22.1.	1.	Марковски Слободан, Недев Блажо	Сметководство на менаџментот	Економски факултет – Скопје	2003
		2.	Трпеска Марина	Авторизирани материјали од предавања	Економски факултет – Скопје	2021
	Additional literature					
		No.	Author	Title	Publisher	Year
	22.2.	1.	Horngren, C., Datar, S., Rajan, M.	Cost Accounting	Pearson	2014
		2.	Garrison, R., Noreen E., et al.	Managerial Accounting	Mc-Graw Hill Education	2017