**Table 5.2** Specification of subjects

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| **Study program:** Advanced Data Analytics in Business | | | | |
| **Name of the subject: Accounting information for decision making** | | | | |
| **Teacher(s):** Tadija Đukić, Milica Đorđević, Bojana Novićević Čečević | | | | |
| **Status of the subject:** Elective | | | | |
| **Number of ECTS credits: 7** | | | | |
| **Conditions:** None | | | | |
| **Subject goal:**  Acquiring knowledge and skills in the field of financial accounting, as well as costing for business decision making. Students will be able to make short-term business decisions based on a well-mastered information base. | | | | |
| **Outcome of the subject:**  The student will be able to:  - keep business books,  - compile financial reports,  - organize company accounting and prepare accounting information for the needs of a wide range of users,  - explain the information needs of company managers and recognize them in the appropriate reports,  - illustrate the process of individual business decisions making. | | | | |
| **Subject content**  *Theory:* Introduction to double-entry bookkeeping (balance sheets, invoices, bookkeeping documents, business books, chart of accounts, inventory, closing of business books, annual calculation). Methodology of financial accounting (fixed assets, short-term receivables, cash, capital, long-term provisions and liabilities, expenses, income and financial result). Traditional cost accounting systems, New systems, concepts, methods and techniques for cost treatment and performance measurement, Information basis for short-term business decision making, Individual business decision making based on activity costing information, Theory of constrains and business decision making.  *Practical learning*  Solving tasks with analysis of the obtained results; examples of different cost calculations, study research work, seminars, case studies from the practice of domestic and foreign companies, debates and interactive workshops on specific topics | | | | |
| **Literature:**   1. Drury, C. (2015) Management and Cost Accounting. Cengage Learning EMEA. 2. Kushwaha, J.,  [Pallavi, J](https://www.amazon.com/s/ref=dp_byline_sr_ebooks_2?ie=UTF8&field-author=Pallavi+J&text=Pallavi+J&sort=relevancerank&search-alias=digital-text" \t "_blank).  (2020) Advanced Cost & Management Accounting: Excellence in Accounting. Kindle Edition. 3. Wild, J., Shaw, K. (2015) Financial and Managerial Accounting, Infromation for decision. Mc Graw Hill. 4. Marugan, A., Marquez, F. (2017) Decision-Making Management, A Tutorial and Applications. AP | | | | |
| **Number of active teaching classes** | **Theoretical teaching:** 30 | | **Practical teaching:** 45 | |
| **Method of carrying out the teaching:**  Lectures, exercises, consultations with the active participation of students. Analysis of case studies and journal articles. Discussions, direct application, seminar papers. | | | | |
| **Evaluation of knowledge (maximum number of points 100)** | | | | |
| **Pre-exam obligations** | points | **Final exam** | | points |
| Activity during lectures | 10 | Written exam | | 50 |
| Practical teaching | 10 | Oral exam | |  |
| colloquium | 30 |  | |  |
| Seminar(s) |  | **Total** | | **100** |