

NAME OF THE COURSE		Managerial Accounting I.				
Code	EUB 102	Year of study	2			
Course teacher	Professor Ivica Pervan, PhD	Credits (ECTS)	5			
Associate teachers	Ivana Perica, PhD	Type of instruction (number of hours)	L	S	E	F
			26	0	26	0
Status of the course	Obligatory	Percentage of application of e-learning	20%			
COURSE DESCRIPTION						
Course objectives	To enable a student to analyze a company's performance, to create a financial plan and to create business decision-making information					
Course enrolment requirements and entry competences required for the course	Prerequisites for enrollment are regulated by the Statute of the Faculty of Economics, Business and Tourism and the Rulebook on Study and Study					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	Course learning outcome:					
	Analyze performance of a company, create a financial plan, and create decision-making information					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	Individual learning outcomes:					
	<div>1. Create financial statements in a management form tailored for performance analysis</div> <div>2. Analyze the financial performance of a company</div> <div>3. Prepare statement of cash flows</div> <div>4. Prepare cost information for planning, control and management</div> <div>5. Analyze the master budget of a company</div>					
Course content broken down in detail by weekly class schedule (syllabus)	Lecture		Exercise			
	Topic	Hours	Topic	Hours		
	The concept and role of Managerial Accounting. Differences between Managerial and Financial Accounting.	2	Differences between Managerial and Financial Accounting.	2		
	Financial Statements in managerial forms in different industries.	2	Practical exercise: Preparing reports on manufacturing costs. Profit and loss statement in managerial form.	2		
	Horizontal analysis, vertical analysis and trend analysis.	2	Practical exercise: Horizontal analysis, vertical analysis and trend analysis.	2		
	Analysis of financial performance: profitability, liquidity, indebtedness, asset turnover, added value ratios.	2	Practical exercise: Analysis of financial performance: profitability and asset turnover ratios.	2		

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	Analysis of financial performance: BON 1, BON 2 and Bonplus.	2	Practical exercise: Analysis of financial performance: liquidity and indebtedness ratios.	2		
	Analysis of financial performance: Firm failure models	2	Practical exercise: Analysis of efficiency indicators of shareholder investing and value added ratios.	2		
	Preparation and analysis of cash flow statements	2	Practical exercise: Preparation and analysis of cash flow statements by direct and indirect methods.	2		
	Definition and classification of costs	2	Practical exercise: Separation of fixed and variable cost components with methods of highest-lowest capacity, trend lines and regression analysis	2		
	Classical and modern methods for cost allocation	2	Practical exercise: The use of traditional and modern methods for allocating costs to cost objects.	2		
	Standard costing	2	Practical exercise: Standard costing in planning and control	2		
	Creating a financial plan - the concept, role and behavioral problems in budgeting	2	Practical exercise: Creating of financial plan and financial reports in manufacturing company	2		
	Creating a financial plan - the structure of the master budget	2	Practical exercise: Creating of financial plan and financial reports in trade and services companies	2		
	Cost, volume, profit analysis - CVP	2	Practical exercise: Cost, volume, profit analysis - CVP	2		
Format of instruction	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> on line in entirety <input checked="" type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)			
Student responsibilities	Students are obliged to attend classes regularly and achieve at least 50% of their arrivals. In order to get the signatures, students also have to attend classes regularly and take a positive step on four self-evaluation tests on Moodle's subject pages (more than 50%). The self-evaluation test consists of questions with multiple answers whose solution students gain insight into the level of knowledge acquired before going to the test.					
Screening student work (name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the	Class attendance	1,0	Research		Practical training	
	Experimental work		Report		Selfevaluation tests (Other)	0,5
	Essay		Seminar essay			
	Tests	1,75	Oral exam (Zoom)	1,75	(Other)	

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ECTS value of the course)	Written exam	1,75	Project		(Other)	
Grading and evaluating student work in class and at the final exam	<p>The final exam consists of two parts, written exam and oral exam (zoom). During the course, students will be able to solve two tests on the basis of which the written part of the final exam is released.</p> <p>Scale for test / written exam grades:</p> <p>0-49 inadequate (1)</p> <p>50-64 sufficient (2)</p> <p>65-79 good (3)</p> <p>80-89 very good (4)</p> <p>90-100 excellent (5)</p> <p>A test/written exam is deemed to be passed if the student has achieved a minimum of 50 points. If a student does not meet both tests with min. 50 points is required to take the written part of the final exam.</p> <p>After passing a written exam (or both tests) the student can access the oral exam.</p> <p>The final grade is formed as a sum:</p> <ul style="list-style-type: none"><li>• average grade obtained by tests/written exam multiplied by a weight of 0.5, and</li><li>• oral exam grade multiplied by the weight of 0.5.</li></ul>					
Required literature (available in the library and via other media)	Title			Number of copies in the library	Availability via other media	
	Pervan, I. (2022): Menadžersko računovodstvo I-skripta			0	Moodle	
	Dropulić, I. (2019): Skripta za vježbe - Menadžersko računovodstvo			0	Moodle	
Optional literature (at the time of submission of study programme proposal)	<p>Books:</p> <p>1. <u>Weygandt, J., Kimmel, P., Kieso, D., (2017): Managerial Accounting: Tools for Business Decision Making, Wiley&amp;Sons.</u></p> <p>Articles:</p> <p>1. <u>Pervan, I., Dropulić, I. (2020): The influence of integrated information systems on firm financial performance, Croatian operational research review, 11, 2; 301-309.</u></p> <p>2. <u>Pervan, I., Dropulić, I. (2019): The impact of integrated information systems On management accounting: Case of Croatia, Management, Vol. 24, No. 1, str. 21-38.</u></p> <p>3. <u>Pervan, I., Pervan, M., Kuvek, T., (2018): Firm Failure Prediction: Financial Distress Model vs Traditional Models, Croatian Operational Research Review, Vol. 9, No. 2, str. 269-279.</u></p> <p>4. <u>Pervan, I., (2017) "Predviđanje poslovnog neuspjeha uporabom financijskih izvještaja i bonitetnih informacija", Računovodstvo, revizija i financije, pp. 28-38, No 7.</u></p> <p>Other sources:</p> <p>1. <u><a href="https://www.cimaglobal.com/">https://www.cimaglobal.com/</a></u></p>					

	2. <a href="https://www.imanet.org/?ssopc=1">https://www.imanet.org/?ssopc=1</a>
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> <li>• Monitoring the attendance and student performance (teacher);</li> <li>• Teaching supervision (Vice-dean for teaching);</li> <li>• Analysis of the success in all courses of study program (Vice-dean for teaching);</li> <li>• Student survey on the quality of teachers and teaching for each course of study program (UNIST, Quality Center);</li> <li>• The examination conducted by the subject teacher examines all learning outcomes of the course. Periodic examination of the content of the exam is carried out, based on the appropriateness of examining techniques for achieving the learning outcomes (Vice-dean for teaching).</li> </ul>
Other (as the proposer wishes to add)	