

NAME OF THE COURSE		Cost Accounting II				
Code	EUB309	Year of study	1			
Course teacher	Branka Ramljak, PhD Andrijana Rogošić, PhD	Credits (ECTS)	5			
Associate teachers	Izv. prof. dr. sc. Andrijana Rogošić	Type of instruction (number of hours)	L	S	E	F
			26		26	
Status of the course	obligatory	Percentage of application of e-learning	20%			
COURSE DESCRIPTION						
Course objectives	Enabling the students to apply the traditional and contemporary cost accounting methods in various industries					
Course enrolment requirements and entry competences required for the course	Requirements are regulated by the internal acts					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<p>The main learning outcome: Evaluation of theoretical and practical knowledge in the area of management accounting focused on cost control for the purpose of decision making. (level 7)</p> <p>Specific learning outcomes are:</p> <ol style="list-style-type: none"> 1. To determine the impact of cost accounting on controlling the efficiency of managing individual business units (level 7) 2. To identify the differences between traditional and contemporary cost accounting methods (level 7) 3. To determine the differences in monitoring costs in the Job Costing in production and service activities (level 7) 4. To propose appropriate calculations by type of activity (level 7) 5. To suggest appropriate methods of calculating inventory consumption by type of activity (level 7) 					
Course content broken down in detail by weekly class schedule (syllabus)	Week	L		E		
		Topic	h	Topic	h	
		1	Introduction; The content and the objective of Cost Accounting II	2	Contemporary and traditional cost management methods - introduction	2
		2	Cost awareness, Cost management, Cost Allocation	2	The role of cost accounting in a profit increase - controlling	2
		3	Joint costs: Fixed and variable, CVP analysis	2	Documents for tracking inventories	2
		4	Net realizable value of inventory – calculation and effects	2	Recording of the fixed and variable costs	2
		5	Traditional methods of cost allocation	2	Application of traditional cost accounting methods	2
		6	Measurement of inventories in services	2	Recording of the inventories in services	2
		7	Costs and IAS 11; Costs incurred in construction, Life Cycle Costing	2	Recording of the costs according to IAS 11; Direct and indirect costs in construction; Preparation for Test (1)	2
8	Test (1)		Test (1)			

	9	Contemporary cost accounting methods	2	Similarities and differences between traditional and contemporary cost accounting methods	2																					
	10	Activity Based Costing	2	Cost allocation in ABC	2																					
	11	Responsibility center accounting, USALI method	2	USALI method reporting	2																					
	12	Quality Costing	2	Quality costs- types and recording (using class 5)	2																					
	13	Calculations in production, commerce and services	2	Application of various calculations	2																					
	14	Inventory costing techniques	2	FIFO, WAP and other techniques prescribed by IAS 2	2																					
	15	Test (2)		Test (2)																						
Format of instruction	x lectures <input type="checkbox"/> seminars and workshops x exercises <input type="checkbox"/> <i>on line</i> in entirety x 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 x Quiz (other)																							
Student responsibilities	Class attendance (50%) and students are required to attending 4 self assessment tests.																									
Screening student work (<i>name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course</i>)	Class attendance	4,5 2	Research		Practical training																					
	Experimental work		Report		(Other)																					
	Essay		Seminar essay		Quiz (Other)																					
	Tests	3*	Oral exam	1,5	(Other)																					
	Written exam	1,5	Project		(Other)																					
Grading and evaluating student work in class and at the final exam	<p>*During the semestre students may take two tests. If they pass the they are freed of the final exam (*).. Evaluation of the theoretical and practical part on the tests</p> <table border="0"> <tr> <td>Theory (points/grade)</td> <td colspan="2">Practice (points/grade)</td> </tr> <tr> <td>9/2</td> <td>75</td> <td>2</td> </tr> <tr> <td>10/3</td> <td>80</td> <td>3</td> </tr> <tr> <td>11/4</td> <td>85</td> <td>4</td> </tr> <tr> <td>12/5</td> <td>90</td> <td>4</td> </tr> <tr> <td></td> <td>95</td> <td>5</td> </tr> <tr> <td></td> <td>100</td> <td>5</td> </tr> </table> <p>If a student does not pass the written tests, s/he is obligated to take the final exam. The exam consists of a written part and an oral exam for the evaluation of the adoption of theoretical knowledge.</p>					Theory (points/grade)	Practice (points/grade)		9/2	75	2	10/3	80	3	11/4	85	4	12/5	90	4		95	5		100	5
Theory (points/grade)	Practice (points/grade)																									
9/2	75	2																								
10/3	80	3																								
11/4	85	4																								
12/5	90	4																								
	95	5																								
	100	5																								
Required literature (available in the library and via other media)	Title			Number of copies in the library	Availability via other media																					
	Belak, V. i drugi (2009), Računovodstvo proizvodnje, 2. Dopunjeno izdanje, RRIF, Zagreb			3	/																					
	Hornrgren, c. et.al. (2009), Cost accounting – A managerial Emphasis, 13th edition, Pearson International Edition, Upper Saddle River (NJ) Drury, C. (2021). Cost and management accounting,			3																						

	Publisher: Annabel Ainscow		
	Authorized lectures and teaching materials on Moodle's course pages		Internet
Optional literature (at the time of submission of study programme proposal)	<p>Kundid Novokmet, A., Rogošić, A. (2017): Long-Term Financial Effects of Quality Management System Maturity Based on ISO 9001 Principles, <i>Amfiteatru Economic</i>, 19 (Special No. 11), pp. 1003-1016.</p> <p>Bakotić, D., Rogošić, A. (2017): Employee involvement as a key determinant of core quality management practices <i>Total Quality Management & Business Excellence</i>, 28 (11-12), pp. 1209-1226.</p> <p>Rogošić, A. & Perica, I. (2016): Strateško menadžersko računovodstvo - pregled metoda. <i>Ekonomski pregled : mjesečnik Hrvatskog društva ekonomista Zagreb</i>, 67 (2), 153-176.</p> <p>Rogošić, A. (2014): Strategic Management Accounting as a Determinant of Quality Management Success, <i>The Business Review</i>, Cambridge, Vol. 22, No.1, pp. 102-107</p> <p>Ramljak, B., Rogošić, A. (2013): Interno orijentirano računovodstvo u provedbi strategije kvalitete, <i>Ekonomski pregled</i>, Vol. 64, No. 1, pp. 30-48</p> <p>Ramljak, B., Rogošić, A. (2009): Koncept troška životnog ciklusa, <i>Računovodstvo i financije</i>, Vol. 55, No. 5, 42-46</p>		
Quality assurance methods that ensure the acquisition of exit competences	<p>Students' feedback via questionnaires. The evaluation by the head of the study programme and the vice-dean of education. External evaluation is conducted by independent external experts. The exam conducted by the course teacher examines all learning outcomes of the course. Periodic examination of the content of the exam is carried out by the vice-dean, based on which it is assured that examination of the learning outcomes is appropriate.</p>		
Other (as the proposer wishes to add)			