

NAME OF THE COURSE		Managerial Accounting II.					
Code	EUB404	Year of study	2				
Course teacher	Professor Ivana Dropulić, PhD Assistant Professor Marko Čular, PhD	Credits (ECTS)	5				
Associate teachers	Professor Ivana Dropulić, PhD Assistant Professor Marko Čular, PhD	Type of instruction (number of hours)	L	S	E	F	
			26		26		
Status of the course	Mandatory	Percentage of application of e-learning	20%				
COURSE DESCRIPTION							
Course objectives	The main objective of the course is to critically evaluate and recommend models, methods and techniques of managerial accounting according to company's strategy and its targets.						
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)	<p>Identify and compare various models, techniques and procedures of managerial accounting and assess their strengths and weaknesses in the context of achieving strategic goals of the company (level 7 according to CROQF).</p> <ol style="list-style-type: none"> 1) Evaluate the company's business by using innovative measures of performance and model of integrated performance management (level 7 according to CROQF). 2) Recommend appropriate methods of cost management (levels 7 according to CROQF). 3) Assess the impact of relevant information in decision situations (levels 7 according to CROQF). 4) Compare the effects of different methods for determining transfer prices for the regulation of exchanges between the responsibility centers (level 7 according to CROQF). 5) Review and evaluate corporate social responsibility (levels 7 according to CROQF). 						
Course content broken down in detail by weekly class schedule (syllabus)	Week	L			E		
		Topic	h	Topic	h		
	1	Introduction. Financial Accounting, Management Accounting and Cost Accounting. Strategic Decisions and the Management Accountant. Value Based Management.	2	Practical exercise: Economic Value Added - EVA. Market Value Added - MVA.	2		
	2	Integrated Performance Management. Business or Organizational Excellence. Balanced Scorecard.	2	Practical exercise: Implementing a Balanced Scorecard.	2		
3	Theory of Constraints. Inventory Management, Just-in-Time, and Simplified Costing Methods.	2	Practical exercise: Economic-Order-Quantity. Just-in-Time Purchasing.	2			

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	4	Pricing Decisions and Cost Management. Target Costing and Cost-Plus Pricing.	2	Practical exercise: Target Costing and Cost-Plus Pricing.	2	
	5	Pricing Decisions and Cost Management. Kaizen Costing. Value-Chain Analysis. Life-Cycle Product Budgeting and Costing.	2	Practical exercise: Kaizen Costing. Value-Chain Analysis. Life-Cycle Costing.	2	
	6	Decision making and relevant information. One-Time-Only Special Orders.	2	Practical exercise: Insourcing-versus-Outsourcing and Make-versus-Buy Decisions. Opportunity Costs and Outsourcing.	2	
	7	Product-Mix Decisions with Capacity Constraints.	2	Practical exercise: Irrelevance of Past Costs and Equipment-Replacement Decisions.	2	
	8	Simple Costing System. Activity-Based Costing and Activity-Based Management. Customer Profitability.	2	Practical exercise: Activity-Based Costing and Customer Profitability.	2	
	9	Responsibility Accounting. Organization Structure and Responsibility. Decentralization.	2	Practical exercise: Types of Responsibility Centers: Cost, Revenue, Profit and Investment Center.	2	
	10	Transfer Pricing.	2	Practical exercise: Market-Based Transfer Prices.	2	
	11	Cost-Based Transfer Prices.	2	Practical exercise: Hybrid Transfer Prices.	2	
	12	Performance Measurement. Accounting-Based Measures for Business Units.	2	Practical exercise: Flexible Budgets, Direct-Cost and Overhead Cost Variances, and Management Control.	2	
	13	Corporate Social Responsibility.	2	Practical exercise: Corporate Social Responsibility (CSR).	2	
	Format of instruction	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> <i>on line</i> 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 required to attend classes regularly. The minimum level of attendance is 50% of the classes and positively solved (more than 50%) self-evaluation tests (4 tests) on Merlin for obtaining a signature from the course. The condition for taking the final exam is a signature. In order to achieve a positive grade, it is necessary to solve the written exam (more than 50%) and oral exam or 2 tests (average of 2 tests min. 60 points or 60%, and each test passed with min. 50 points or 50%).				
	Screening student work (name the proportion of ECTS)	Class attendance	1	Research		Practical training
Experimental			Report		Self-evaluation	1

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credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course)	work				tests	
	Essay		Seminar essay		(Other)	
	Tests*(both passed tests replace a final exam)	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 course, students will be able to solve 2 tests, and both passed tests replace a final exam. 1st test can be accessed by all students, and 2nd test only students who achieve min. 50 points (50%) on the 1st test.</p> <p>Prerequisite for taking the course through tests (exemption from the final exam):</p> <p>1st test minimum 50 points (50%), 2nd test minimum 50 points (50%), Average of 2 tests minimum 60 points (60%).</p> <p>Scale for test grades:</p> <p>60-69 sufficient (2) 70-79 good (3) 80-89 very good (4) 90-100 excellent (5)</p> <p>The final exam consists of two parts, written exam and oral exam. After passing a written exam (min. 50 points or 50%) the student can access the oral exam.</p> <p>Scale for written exam grades:</p> <p>50-59 sufficient (2) 60-74 good (3) 75-89 very good (4) 90-100 excellent (5)</p>					
Required literature (available in the library and via other media)	Title			Number of copies in the library	Availability via other media	
	Internal materials from lectures and exercises.			0	Merlin	
	Dropulić, I., Letica, M., Dragija Kostić, M. (2019): Upravljačko računovodstvo u teoriji i praksi, Sveučilište u Splitu, Ekonomski fakultet, Split.			10		
Optional literature (at the time of submission of study programme proposal)	<p>Books:</p> <ol style="list-style-type: none"> Bhimani, A., Horngren, C. T., Datar, S. M., Foster, G. (2018): Upravljačko računovodstvo i računovodstvo troškova, MATE d. o. o., Zagreb. Broz Tominac, S., Dragija, M., Hladika, M., Mićin, M. (2015): Upravljačko računovodstvo-studija slučaja, HZRFD, Zagreb. Gulin, D., Janković, S., Dražić Lutitsky, I., Perčević, H., Peršić, M., Vašiček, V. (2011): Upravljačko računovodstvo, HZRFD, Zagreb. <p>Articles:</p> <ol style="list-style-type: none"> Dropulić, I. (2020) Analiza prakse izvještavanja o društvenoj odgovornosti društava za osiguranje i reosiguranje, Zbornik Ekonomskog fakulteta u Zagrebu, 18(1), str. 27-44. Dropulić, I., Čular, M. (2019): The effect of corporate social disclosure practice on reporting quality: Evidence from the insurance sector in Croatia, Management – 					

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	<p>Journal of Contemporary Management Issues, 24(2), str. 23-38.</p> <p>3. Dropulić, I., Topić, J. (2019): Analiza prakse izvještavanja o društvenoj odgovornosti banaka u Republici Hrvatskoj, Zbornik radova, Univerzitet "Džemal Bijedić" u Mostaru, Ekonomski fakultet, Godina 17, Broj 28, str. 43-58.</p> <p>4. Pervan, I, Soče, I. (2009): Mjerenje uspješnosti poslovanja modelom Balanced Scorecard, Zbornik radova "Savjetovanje Jesen-2009", Udruga računovođa i finansijskih djelatnika Split.</p> <p>Other sources:</p> <ol style="list-style-type: none"> 1. https://www.dop.hr/ 2. https://dop.hgk.hr/
<p>Quality assurance methods that ensure the acquisition of exit competences</p>	<ul style="list-style-type: none"> • Monitoring the attendance and student performance (teacher); • Teaching supervision (Vice-dean for teaching); • Analysis of the success in all courses of study program (Vice-dean for teaching); • Student survey on the quality of teachers and teaching for each course of study program (UNIST, Quality Center); • 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).
<p>Other (as the proposer wishes to add)</p>	