

NAME OF THE COURSE		ACCOUNTING FOR MANAGERS				
Code		Year of study	2.			
Course teacher	Marijana Bartulović, PhD	Credits (ECTS)	6 ECTS			
Associate teachers	Tomislava Pavić Kramarić, PhD	Type of instruction (number of hours)	L	S	E	F
			30		15	
Status of the course	Mandatory	Percentage of application of e-learning	25-100 %			
COURSE DESCRIPTION						
Course objectives	The main goal of the course is to teach students how to analyze business performance of a company, adjust information for needs of management and decision-making, and create financial plans.					
Course enrolment requirements and entry competences required for the course	Enrolment prerequisites are stipulated in University Department of Forensic Sciences Regulation and Regulation on Studies and Rules of Studying of the University of Split.					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<ol style="list-style-type: none"> 1. Adjust financial statements for the purposes of managerial decision-making. 2. Analyze financial performance of a company. 3. Prepare a cash flow statement. 4. Analyze costs in order to make appropriate management decisions. 5. Prepare budgeted financial statements. 					
Course content broken down in detail by weekly class schedule (syllabus)	Lectures		Exercises			
	Topic	Hours	Topic	Hours		
	The concept, content and meaning of managerial accounting.	2	Preparation of production cost reports. Profit and loss account in managerial form.	2		
	Financial statements in a form tailored to the needs of managers.	2	Horizontal, vertical and trend analysis: practical examples.	2		
	Horizontal analysis, vertical analysis and trend analysis.	2	Ratio analysis: practical examples.	4		
	Business performance analysis: analysis of profitability, liquidity and indebtedness.	2	Preparing a cash flow statement: practical examples.	1		
	Business performance analysis: asset turnover analysis, productivity analysis.	2	Separation of fixed and variable cost components: practical examples.	1		
	Business performance analysis: BON1, BON2 and Bonplus.	2	Standard costs in planning and control: practical examples.	1		
	Models for predicting business failure.	2	Preparation of budgets and financial reports based on the budget.	3		
	Cash flow statement: preparation and analysis.	2	Break-even analysis: practical examples.	1		
	Cost classification in managerial accounting.	2				
	Fixed and variable cost separation methods.	2				
Standard costs in planning and control.	2					

	The role of budgeting in the managerial control system.	2		
	Main budget and its components.	2		
	Budgeting: practical examples.	2		
	Break-even point analysis.	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 type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input checked="" type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)	
Student responsibilities	Student is obliged to regularly attend classes and perform the assigned tasks. Records of class attendance are kept during semester. Minimum of 70 % class attendance is required for signature. Signature is required for taking the exam.			
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	1	Research	Practical training
	Experimental work		Report	(Other) (Other)
	Essay		Seminar essay	1 (Other)
	Tests		Oral exam	2 (Other)
	Written exam	2	Project	(Other)
Grading and evaluating student work in class and at the final exam	<p>Student is obliged to write and submit a seminar paper before taking the final exam. The final exam consists of two parts: a written exam and an oral exam. The oral part is accessed after passing the written part of the exam.</p> <p>Thresholds for the written exam: 0-49 - insufficient (1) 50-64 - sufficient (2) 65-79 - good (3) 80-89 - very good (4) 90-100 - excellent (5).</p> <p>A minimum of 50 points is required to take the written exam. Final grade is formed as average grade of the oral and written part of the exam.</p>			
Required literature (available in the library and via other media)	Title		Number of copies in the library	Availability via other media
	Authorized teaching materials (lectures and exercises).			Moodle
	Belak, V., Menadžersko računovodstvo, RRiF-PLUS Zagreb, 1995.		1	
Optional literature (at the time of submission of study programme proposal)	Gulin, D. et al., Upravljačko računovodstvo, HZ RiFD, Zagreb, 2011. Žager, K., Mamić Sačer, I., Sever, S., Žager, L., Analiza financijskih izvještaja, Masmedia, Zagreb, 2008.			
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> • Analysis of studying performance for all courses of studies. • Student questionnaire on quality of lecturer and classes for every course of studies. • Examination conducted by lecturer is organized to test all learning outcomes of the course. 			
Other (as the proposer wishes to add)				