



SYLLABUS

Academic year 2022-2023

1. Information regarding the programme

1.1. Higher education institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Bachelor
1.6. Study programme / Qualification	Business Administration (English)

2. Information regarding the course

2.1. Name of the course	Managerial Accounting						
2.2. Code	ILE0019						
2.3. Course coordinator	Lecturer Iustin Atanasiu POP, PhD						
2.4. Seminar coordinator	Lecturer Iustin Atanasiu POP, PhD						
2.5. Year of study	2	2.6. Semester	IV	2.7. Type of evaluation	E	2.8. Type of course	compulsory

3. Total estimated time (hours/semester of didactic activities)

3.1. Hours per week	4	Of which: 3.2. lecture	2	3.3 seminar/laboratory	2
3.4. Total hours in the curriculum	56	Of which: 3.5. lecture	28	3.6. seminar/laboratory	28
Time allotment:	ore				
Learning using manual, course support, bibliography, course notes	14				
Additional documentation (in libraries, on electronic platforms, field documentation)	14				
Preparation for seminars/labs, homework, papers, portfolios and essays	28				
Tutorship	2				
Evaluations	2				
Other activities:	9				
3.7. Total individual study hours	69				
3.8. Total hours per semester	125				
3.9. Number of ECTS credits	5				

4. Prerequisites (if necessary)

4.1. curriculum	<ul style="list-style-type: none">gathering, processing, and analysing data regarding the interaction between a company/ an organisation and the external environment;providing assistance for running a company/ an organisation as a whole;explaining and interpreting the economic influence of the external environment on a company/ an organisation
4.2. competencies	<ul style="list-style-type: none">implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work;identifying various opportunities for continuing education and efficiently using learning resources and techniques for their development.

5. Conditions (if necessary)



5.1. for the course	Classroom equipped with projector, computer
5.2. for the seminar /lab activities	Classroom equipped with projector, computer

6. Specific competencies acquired

Professional competencies	<ul style="list-style-type: none"> Theoretical and methodological knowledge acquisition for accounting information in situations of systematic synthesis used to assist decision making; Learning skills necessary information processing systems costing and budgeting system activity of economic entities.
Transversal competencies	<ul style="list-style-type: none"> Application of rigorous and efficient work rules, evidence of responsible attitudes to science and teaching, and creative optimally for their potential in specific situations with the principles and rules of professional ethics; Oral and written communication in professional and development skills to work effectively in a team; Use of technology and modern tools of information processing and database management specific economic and social activities; Knowledge, explanation and interpretation of ideas, processes, phenomena, states and trends specific economic activities and development of value judgments grounded micro and macro level

7. Objectives of the course (outcome of the acquired competencies)

7.1. General objective of the course	<ul style="list-style-type: none"> acquire knowledge of management accounting implementation of the accounting information system of economic entities; encourage students to involve scientific research in financial accounting.
7.2. Specific objective of the course	<ul style="list-style-type: none"> develop students' ability to implement budget system in practical activity of economic entities; the acquisition and application of costing methods and procedures for determining unit costs in economic entities; knowledge, analysis and interpretation of economic indicators complete and partial costs.

8. Content

8.1. Course	Teaching method	Remarks
1. Theoretical and conceptual definition of management accounting	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> The concept of management accounting; The general objectives of management accounting;



		<ul style="list-style-type: none"> • The fundamental objectives of modern accounting systems; • Management-accounting method; • The ratio of financial accounting and management accounting • The main tasks of accounting management
2. Models for the organization of management accounting	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Organizing system of managerial accounting in Romania.
3. Managerial accounting of developing, monitoring and control of revenue and expenses	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> - The need, role and importance of income and expenditure budgets; - Content and structure of revenue and expenses; - Sizing revenues and expenditures; - Areas or sectors of revenue and expenditure; - Methods used in budgeting income and expenses.
4. The conceptual framework of cost calculation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> - General criteria for the classification of costs, revenues and costs; - Criteria for the classification of expenses for the organization of management accounting; - Characteristics of the management accounting calculation items; - General concepts underlying cost calculation.
5. Cost calculation methodology - Part I	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> - Costing Systems; - Costing methods; - Methods for calculation of unit costs.
6. Cost calculation methodology - Part II	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> - Principles of cost calculation; - Specific accounting models for cost calculation.
7. Global cost calculation method	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> - The content and area of application of the method of calculation of overall cost; - Working stages; - The unit cost calculation; - Overall cost calculation methods.



8. Costing method on execution phases	Exposure interactive, problem-solving, practical applications	- The content and area of application of the method of calculation phases of the manufacturing costs; - Working stages; - Managerial accounting method phases.
9. The method of calculation of the costs of manufacturing orders	Exposure interactive, problem-solving, practical applications	- The content and area of application of the method of calculation of costs orders; - Working stages; - The unit cost calculation; - Managerial accounting method on commands.
10. Standard cost calculation method	Exposure interactive, problem-solving, practical applications	- The concept of standard cost method and content; - Working stages; - Models for calculating cost deviations; - Managerial accounting standard cost method and use information about standard cost method.
11. The partial costs - Part I	Exposure interactive, problem-solving, practical applications	- The concept of standard cost method and content; - Working stages; - Models for calculating cost deviations; - Managerial accounting standard cost method and use information about standard cost method.
12. The partial costs - Part II	Exposure interactive, problem-solving, practical applications	- The concept of partial cost and work steps; - Version variable costs; - Version semi-complete costs.
13. General Concepts Costing - ABC	Exposure interactive, problem-solving, practical applications	- Presentation concept and example-based case study
14. Particulars of managerial accounting in hospitality services management	Exposure interactive, problem-solving, practical applications	- Overview specific elements of hospitality services administration.
Bibliography	<ul style="list-style-type: none"> Adams Debra, Management accounting for the hospitality industry : a strategic approach. London; Washington: Cassell, 1997. 	



- Allen Michael W., Myddelton David R., Essential management accounting. New York : Prentice-Hall, 1992.
- Arnold John, Hope Tony, Accounting for management decision. New York : Prentice-Hall, 1990.
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- BASSETT Paul Henry, Computerised accounting. Oxford ; Cambridge, Mass : Basil Blackwell, 1996.
- Bedingfield James P., Rosen Louis I., Government contract accounting. Washington, D.C : Federal Publications, 1985.
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- Brock Horace R., Herrington Linda A., Ramey La Vonda G., Cost accounting : principles and applications. Boston, Mass ; Burr Ridge, Ill ; Dubuque, Ia ; [etc.] : McGraw-Hill/Irwin, 2007
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- GARRISON Ray H., Workbook/Study guide for use with managerial accounting : concepts for planning, control, decision making. Homewood, Ill ; Boston, Mass : Irwin, 1991.

8.2. Seminar / laboratory

Teaching method

Remarks



<p>1. Theoretical and conceptual definition of management accounting</p>	<p>Practical applications and / or case studies</p>	<ul style="list-style-type: none"> • The concept of management accounting; • The general objectives of management accounting; • The fundamental objectives of modern accounting systems; • Management-accounting method; • The ratio of financial accounting and management accounting • The main tasks of accounting management
<p>2. Models for the organization of management accounting</p>	<p>Practical applications and / or case studies</p>	<ul style="list-style-type: none"> • Organizing system of managerial accounting in Romania.
<p>3. Managerial accounting of developing, monitoring and control of revenue and expenses</p>	<p>Practical applications and / or case studies</p>	<ul style="list-style-type: none"> - The need, role and importance of income and expenditure budgets; - Content and structure of revenue and expenses; - Sizing revenues and expenditures; - Areas or sectors of revenue and expenditure; - Methods used in budgeting income and expenses.
<p>4. The conceptual framework of cost calculation</p>	<p>Practical applications and / or case studies</p>	<ul style="list-style-type: none"> - General criteria for the classification of costs, revenues and costs; - Criteria for the classification of expenses for the organization of management accounting; - Characteristics of the management accounting calculation items; - General concepts underlying cost calculation.
<p>5. Cost calculation methodology - Part I</p>	<p>Practical applications and / or case studies</p>	<ul style="list-style-type: none"> - Costing Systems; - Costing methods; - Methods for calculation of unit costs.
<p>6. Cost calculation methodology - Part II</p>	<p>Practical applications and / or case studies</p>	<ul style="list-style-type: none"> - Principles of cost calculation; - Specific accounting models for cost calculation.
<p>7. Global cost calculation method</p>	<p>Practical applications and / or case studies</p>	<ul style="list-style-type: none"> - The content and area of application of the method of calculation of overall cost;



		<ul style="list-style-type: none"> - Working stages; - The unit cost calculation; - Overall cost calculation methods.
8. Costing method on execution phases	Practical applications and / or case studies	<ul style="list-style-type: none"> - The content and area of application of the method of calculation phases of the manufacturing costs; - Working stages; - Managerial accounting method phases.
9. The method of calculation of the costs of manufacturing orders	Practical applications and / or case studies	<ul style="list-style-type: none"> - The content and area of application of the method of calculation of costs orders; - Working stages; - The unit cost calculation; - Managerial accounting method on commands.
10. Standard cost calculation method	Practical applications and / or case studies	<ul style="list-style-type: none"> - The concept of standard cost method and content; - Working stages; - Models for calculating cost deviations; - Managerial accounting standard cost method and use information about standard cost method.
11. The partial costs - Part I	Practical applications and / or case studies	<ul style="list-style-type: none"> - The concept of standard cost method and content; - Working stages; - Models for calculating cost deviations; - Managerial accounting standard cost method and use information about standard cost method.
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13. General Concepts Costing - ABC	Practical applications and / or case studies	<ul style="list-style-type: none"> - Presentation concept and example-based case study
14. Particulars of managerial accounting in hospitality services management	Practical applications and / or case studies	<ul style="list-style-type: none"> - Overview specific elements of hospitality services administration.
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9. Corroborating the content of the course with the expectations of the epistemic community, professional associations and representative employers within the field of the program

Course content is consistent with the requirements of professional bodies in the field of accounting (Body of Expert Accountants and Authorized Accountants of Romania, Chamber of Tax Consultants and Auditors Chamber of Romania). To adapt to the market demands of Contents meetings were held with representatives of the business community.

10. Evaluation

- **The same evaluation criteria hold for all exams sessions;**
- **In order to be able to cumulate the points obtained during the semester, it is mandatory to obtain minimum 5 (five) in the final exam.**

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Share in the grade (%)
10.4. Course	Apply concepts and check their understanding of accounting issues learned during the semester based applications and / or case studies	Final exam	50%
10.5. Seminar/lab activities	Application of concepts and check their understanding of accounting issues learned during the semester based applications and / or case studies	Active participation in seminars	50%
10.6. Minimum performance standards			
<ul style="list-style-type: none">• acquiring fundamental concepts and their application examples;• acquiring significance of results.			

Date	Course coordinator	Seminar coordinator
12.05.2022	Iustin Atanasiu POP, PhD	Iustin Atanasiu POP, PhD
20.05.2022	Date of approval	Head of department Ioan Cristian CHIFU, PhD