



SYLLABUS

Academic year 2024-2025

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 Tudor OPRISOR, PhD						
2.4. Seminar coordinator	Lecturer Tudor OPRISOR, PhD						
2.5. Year of study	II	2.6. Semester	2	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:					hours
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;



	<ul style="list-style-type: none"> identifying various opportunities for continuing education and efficiently using learning resources and techniques for their development.
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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	<p>C2. Providing assistance for running a company/an organisation as a whole</p> <p>C2.2. Explaining and interpreting the relationships between the entities of the enterprise/organization</p> <p>C2.3. Applying the appropriate tools to solve a problem regarding the relations between the subdivisions of the enterprise/organization</p>
Transversal competencies	<p>CT1. Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work</p>

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; • 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,	<ul style="list-style-type: none"> - Principles of cost calculation; - Specific accounting models for cost calculation.



	practical applications	
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	<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	Exposure interactive, problem-solving, practical applications	<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	Exposure interactive, problem-solving, practical applications	<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	Exposure interactive, problem-solving, practical applications	<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.
12. The partial costs - Part II	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> - The concept of partial cost and work steps; - Version variable costs; - Version semi-complete costs.
13. General Concepts Costing - ABC	Exposure interactive, problem-solving,	<ul style="list-style-type: none"> - Presentation concept and example-based case study



	practical applications	
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. • Atkinson Anthony A., Kaplan Robert Samuel, Matsumura Ella Mae, Young S. Mark, Management accounting. Upper Saddle River, N.J : Pearson Prentice Hall : Pearson Education International, 2007. • 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. • Blommaert A.M.M., Blommaert J. M.J., Hayes Rick S., Financial decision making : an introduction to managerial accounting, financial accounting and financial management. New York : Prentice-Hall, 1991. • 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 • Damagum Ya'u Mohammed, The role of accounting in corporate governance : comparative approach between Romania and Nigeria. Cluj-Napoca : [s. n.], 2009. • BROYLES Robert W., Hospital accounting practice. Rockville, Md : Aspen Systems Corporation, -1982. • BROYLES Robert W., Managerial accounting. Rockville, Md : Aspen Systems Corporation, 1982. • Chadwick Leslie, The essence of management accounting. New York : Prentice-Hall, 1991. • Air pollution during growth : accounting for governance and vulnerability. Washington, D.C : The World Bank, 2004. • Davies David Basil, Finance and accounting for managers. London : Institute of Personnel Management, 1990. • Dilworth James B., Operations management : design, planning and control for manufacturing and services. New York : McGraw-Hill, 1992. • Dominiak Geraldine F., Louderback Joseph G., Managerial accounting. Boston, Mass : PWS-Kent Publishing, 1991. • Drury Colin, Costing : an introduction. London : International Thomson, 2001. 	



	<ul style="list-style-type: none"> • Drury Colin, Management accounting for business decisions. London : Thomson Learning, 2001. • Drury Colin, Management and cost accounting : students' manual. London ; Bonn ; Boston : International Thomson Business Press, 1996. • Fleming Iain A.M., McKinstry Sam, Accounting for business management. London : HarperCollins Academic, 1991. • GARRISON Ray H., Noreen Eric W., Brewer Peter C., Managerial accounting. Boston : McGraw-Hill/Irwin ; Burr Ridge, Ill, 2006 • 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
1. Theoretical and conceptual definition of management accounting	Practical applications and / or case studies	<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
2. Models for the organization of management accounting	Practical applications and / or case studies	<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	Practical applications and / or case studies	<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	Practical applications and / or case studies	<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;



		<ul style="list-style-type: none"> - Characteristics of the management accounting calculation items; - General concepts underlying cost calculation.
5. Cost calculation methodology - Part I	Practical applications and / or case studies	<ul style="list-style-type: none"> - Costing Systems; - Costing methods; - Methods for calculation of unit costs.
6. Cost calculation methodology - Part II	Practical applications and / or case studies	<ul style="list-style-type: none"> - Principles of cost calculation; - Specific accounting models for cost calculation.
7. Global cost calculation method	Practical applications and / or case studies	<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	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.
12. The partial costs - Part II	Practical applications and / or case studies	- The concept of partial cost and work steps; - Version variable costs; - Version semi-complete costs.
13. General Concepts Costing - ABC	Practical applications and / or case studies	- Presentation concept and example-based case study
14. Particulars of managerial accounting in hospitality services management	Practical applications and / or case studies	- 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;
- To pass this course, the minimum grade for the final written exam must be a minimum of 5 (five). At the same time, the aggregate grade - with all weighed components - must be a minimum of 5 (five). Both conditions are mandatory.

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	Mid-term exam (practical applications)	25%



	learned during the semester based applications and / or case studies	Seminar project on cost computing	25%
10.6. Minimum performance standards			
<ul style="list-style-type: none">• acquiring fundamental concepts and their application examples;• acquiring significance of results.			

Date
08.04.2024

Course coordinator
Tudor OPRISOR, PhD

Seminar coordinator
Tudor OPRISOR, PhD

Date of approval
17.04.2024

Head of department
Ioan Cristian CHIFU, PhD