



**SYLLABUS**  
**Managerial Accounting**  
Academic year 2025-2026

**1. Information regarding the program**

1.1. Higher education institution	Universitatea Babeș Bolyai
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/Bachelor in Economic Studies
1.7. Form of education	Full time

**2. Information regarding the discipline**

2.1. Name of the discipline		Managerial Accounting				Discipline code		ILE0019	
2.2. Course coordinator		Lecturer Tudor OPRISOR, PhD							
2.3. Seminar coordinator		Lecturer Tudor OPRISOR, PhD							
2.4. Year of study	2	2.5. Semester	2	2.6. Type of evaluation	E	2.7. Discipline regime	compulsory		

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

3.1. Hours per week	4	of which: 3.2 course	2	3.3 seminar/laboratory	2
3.4. Total hours in the curriculum	56	of which: 3.5 course	28	3.6 seminar/laboratory	28
<b>Time allotment for individual study (ID) and self-study activities (SA)</b>					<b>hours</b>
Learning using manual, course support, bibliography, course notes (SA)					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
<b>3.7. Total individual study hours</b>					<b>69</b>
<b>3.8. Total hours per semester</b>					<b>125</b>
<b>3.9. Number of ECTS credits</b>					<b>5</b>

**4. Prerequisites (if necessary)**

4.1. curriculum	Knowledge acquired at "Basic Accounting" and "Financial Accounting"
4.2. competencies	Not applicable

**5. Conditions (if necessary)**

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



### 6.1. Specific competencies acquired

Professional/essential competencies	<p>C2. Providing assistance for running a company/an organization as a whole</p> <ul style="list-style-type: none"><li>• C2.2. Explaining and interpreting the relationships between the entities of the enterprise/organization</li><li>• C2.3. Applying the appropriate tools to solve a problem regarding the relations between the subdivisions of the enterprise/organization</li></ul>
Transversal competencies	<p>CT1. Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work</p>

### 6.2. Learning outcomes

Knowledge	<p>The student has knowledge of accounting, processing, and analysis of economic and financial information required for an effective organization and management of businesses.</p> <ul style="list-style-type: none"><li>• Classifies the costs from managerial accounting.</li><li>• Chooses the cost allocation methods and explains various cost types (e.g. production cost, full cost, period cost, etc.).</li><li>• Chooses the appropriate cost computing methodology within the full extent of the enterprise accounting system.</li></ul>
Skills	<p>The student has the necessary skills to use methods and techniques specific to the financial and accounting management of an enterprise as a whole, specialized software included.</p> <ul style="list-style-type: none"><li>• Applies the specific cost computing methods and unit cost computing procedures from managerial accounting.</li><li>• Computes the accurate costs in managerial accounting.</li><li>• Interprets cost variations.</li></ul>
Responsibility and autonomy:	<p>The student is able to make decisions according to their position and to take responsibility towards higher hierarchical levels.</p> <ul style="list-style-type: none"><li>• Applies cost collection and computing with the purpose of drafting specific managerial reports.</li><li>• Prepares cost reporting.</li><li>• Interprets cost behavior to support decision-making concerning cost control and efficient management.</li></ul>



## 7. Objectives of the discipline (outcome of the acquired competencies)

<b>7.1 General objective of the discipline</b>	<ul style="list-style-type: none"><li>Acquire knowledge regarding the understanding of the necessity and role of managerial accounting implementation within the full extent of the enterprise accounting system;</li><li>Shape the required abilities to understand cost behavior and its use within the decision-making process for an enterprise.</li></ul>
<b>7.2 Specific objective of the discipline</b>	<ul style="list-style-type: none"><li>Develop the students' ability to identify the cost system and to implement budgeting within business practice;</li><li>Acquire and apply cost computing methods and unit cost computing procedures within business practice;</li><li>Acknowledge, analyze and interpret economic indicators regarding full and partial costs.</li></ul>

## 8. Content

8.1 Course	Teaching methods	Remarks
1. Introduction: Financial accounting versus managerial accounting	Interactive exposure, problem-solving	1 lecture
2. Accounting policies concerning costs and results: <ul style="list-style-type: none"><li>Theoretical delineations of expenditure and revenues</li><li>Definition of costs and results</li><li>Delineations between costs and expenditure</li><li>Delineations between revenues and benefits</li></ul>	Interactive exposure, problem-solving, practical examples	1 lecture
3. Cost typology and cost behavior: <ul style="list-style-type: none"><li>Cost/expense distinction</li><li>Types of costs</li><li>Particular traits of overhead costs and semi-variable costs</li></ul>	Interactive exposure, problem-solving, practical examples	2 lectures
4. Principles for cost computing and cost classification: <ul style="list-style-type: none"><li>Principles for cost computing</li><li>Cost classification</li></ul>	Interactive exposure, problem-solving, practical examples	1 lecture
5. Procedures for unit cost computing: <ul style="list-style-type: none"><li>Simple division</li><li>Equivalence indices</li><li>Remaining value</li><li>Allocation process</li></ul>	Interactive exposure, problem-solving, practical examples	1 lecture
6. Methods and models used in cost and results computing: <ul style="list-style-type: none"><li>Theoretical delineations on cost computing</li><li>General model of cost computing based on cost carriers</li><li>Standardized accounting systems in managerial accounting</li></ul>	Interactive exposure, problem-solving, practical examples	1 lecture
7. Cost computing methods: <ul style="list-style-type: none"><li>Global (traditional) method</li><li>Job costing</li><li>Process costing</li></ul>	Interactive exposure, problem-solving, practical examples	1 lecture



8. Activity-based costing (ABC) versus the traditional costing method	Interactive exposure, problem-solving, practical examples	1 lecture
9. Standard costing	Interactive exposure, problem-solving, practical examples	1 lecture
10. Use of costs in the decision-making process: the cost-volume-profit analysis	Interactive exposure, problem-solving, practical examples	2 lectures
11. Financial and non-financial performance indicators	Interactive exposure, problem-solving, practical examples	1 lecture
12. Performance monitoring instruments (dashboard, reporting, balanced scorecard)	Interactive exposure, problem-solving, practical examples	1 lecture

**Bibliography:**

- 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.
- Atrill, Peter, and Eddie McLaney. Management accounting for decision makers. 8th edition. Harlow: Pearson Education, 2015.
- 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.
- Bragg, Steven M. The CFO Guidebook. Centennial: Accounting Tools, 2022.
- Bragg, Steven M. The New Controller Guidebook. Centennial: Accounting Tools, 2020.
- Brewer, Peter C., Ray H. Garrison, and Eric W. Noreen. Introduction to Managerial Accounting. New York: McGraw-Hill, 2024.
- 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
- Chadwick Leslie, The essence of management accounting. New York : Prentice-Hall, 1991.
- Cokins, Gary, and Dwayne Paul. Time-Driven or Driver Rate-Based ABC: How Do You Choose? Strategic Finance, 98:20–9, 2016.
- Coombs, Hugh M., David Hobbs, and Ellis Jenkins. Management accounting: principles and applications. London: SAGE, 2005.
- Davies David Basil, Finance and accounting for managers. London : Institute of Personnel Management, 1990.
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- Fisher, Joseph G., and Kip Krumwiede. Product Costing Systems: Finding the Right Approach. Journal of Corporate Accounting & Finance, 26:13–21, 2015.
- Garrison Ray H., Noreen Eric W., Brewer Peter C., Managerial accounting. Boston : McGraw-Hill/Irwin ; Burr Ridge, Ill, 2006
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- Garrison, Ray, Eric Noreen, and Peter Brewer. Managerial Accounting. New York: McGraw Hill, 2024.
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- Holtzman, Mark P. Managerial Accounting for Dummies. Hoboken: Wiley, 2013.
- Jones, Michael. Accounting. 3rd ed. Chichester: John Wiley, 2013.
- Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield. Intermediate Accounting. Hoboken: Wiley, 2023.
- Lanen, William N., Shannon W. Anderson, and Michael W. Maher. Fundamentals of cost accounting. 3rd ed. New York: McGraw-Hill Irwin, 2011.



- Makoujy, Rick. How to Read a Balance Sheet. New York: McGraw-Hill, 2010.
- Seal, Will B., Carsten Rohde, Ray H. Garrison, and Eric W. Noreen. Management accounting. Fifth edition. London: McGraw Hill Education, 2015.
- Siciliano, Gene. Finance for Nonfinancial Managers. New York: McGraw-Hill, 2015.

8.2 Seminar / laboratory	Teaching methods	Remarks
1. Introduction: Financial accounting versus managerial accounting	Interactive exposure, problem-solving	1 seminar
2. Accounting policies concerning costs and results: <ul style="list-style-type: none"> <li>• Theoretical delineations of expenditure and revenues</li> <li>• Definition of costs and results</li> <li>• Delineations between costs and expenditure</li> <li>• Delineations between revenues and benefits</li> </ul>	Practical applications (exercises)	1 seminar
3. Cost typology and cost behavior: <ul style="list-style-type: none"> <li>• Cost/expense distinction</li> <li>• Types of costs</li> <li>• Particular traits of overhead costs and semi-variable costs</li> </ul>	Practical applications (exercises)	2 seminars
4. Principles for cost computing and cost classification: <ul style="list-style-type: none"> <li>• Principles for cost computing</li> <li>• Cost classification</li> </ul>	Practical applications (exercises)	1 seminar
5. Procedures for unit cost computing: <ul style="list-style-type: none"> <li>• Simple division</li> <li>• Equivalence indices</li> <li>• Remaining value</li> <li>• Allocation process</li> </ul>	Practical applications (exercises)	1 seminar
6. Methods and models used in cost and results computing: <ul style="list-style-type: none"> <li>• Theoretical delineations on cost computing</li> <li>• General model of cost computing based on cost carriers</li> <li>• Standardized accounting systems in managerial accounting</li> </ul>	Practical applications (exercises)	1 seminar
7. Cost computing methods: <ul style="list-style-type: none"> <li>• Global (traditional) method</li> <li>• Job costing</li> <li>• Process costing</li> </ul>	Practical applications (exercises)	1 seminar
8. Activity-based costing (ABC) versus the traditional costing method	Practical applications (exercises)	1 seminar
9. Standard costing	Practical applications (exercises)	1 seminar
10. Use of costs in the decision-making process: the cost-volume-profit analysis	Practical applications (exercises)	2 seminars
11. Financial and non-financial performance indicators	Practical applications (exercises)	1 seminar
12. Performance monitoring instruments (dashboard, reporting, balanced scorecard)	Practical applications (exercises)	1 seminar



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**9. Corroborating the content of the discipline with the expectations of the epistemic community, professional associations and representative employers within the field of the program**

- Course content is consistent with the academic good practice from other higher education institutions from Romania, as well as from abroad. To adapt the curriculum to the requirements of the job market, meetings were held with representatives from the business environment.

**10. Evaluation**

- The same evaluation criteria are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.
- To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written).

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	Application of concepts and verification of their understanding of specific managerial accounting issues learned during the semester, based on theoretical knowledge, applications and / or case studies	<b>Final written exam</b> (taken and assessed in the exam session)	50%
10.5 Seminar/laboratory	Application of concepts and verification of their understanding of specific managerial accounting issues learned during the semester, based on practical applications and / or case studies	<b>Mid-term seminar test</b> (taken and assessed throughout the semester)	25%
	Projects/assignments which reflect the interest for individual preparation, resolution and seriousness in approaching specific tasks	<b>Seminar project/assignment on cost computing</b> (submitted and assessed throughout the semester)	25%
<b>10.6 Minimum standard of performance</b>			
<ul style="list-style-type: none"><li>• Acquire fundamental concepts and their application examples concerning costs, procedures and calculation methods;</li><li>• Analyze the activity efficiency/performance of an entity.</li></ul>			



### 11. Labels ODD (Sustainable Development Goals)<sup>1</sup>

	General label for Sustainable Development							

**Date:**  
31.03.2025

**Signature of course coordinator**  
Lecturer Tudor OPRISOR, PhD

**Signature of seminar coordinator**  
Lecturer Tudor OPRISOR, PhD

**Date of approval:**  
10.04.2025

**Signature of the head of department**  
Full Professor Ioan-Cristian CHIFU, PhD

<sup>1</sup> Keep only the labels that, according to the [Procedure for applying ODD labels in the academic process](#), suit the discipline and delete the others, including the general one for *Sustainable Development* – if not applicable. If no label describes the discipline, delete them all and write „Not applicable.”.