COURSE DESCRIPTION
Managerial Accounting
Academic year 2026-2027

1. Programme-related data

1.1. Higher Education Institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field	Business Administration
1.5. Level of study	Bachelor
1.6. Degree 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		Lect. Tudor OPRISOR, PhD				
2.3. Seminar coordinator		Lect. Tudor OPRISOR, PhD				
2.4. Year of study	2	2.5. Semester	2	2.6. Type of assessment	Exam	
2.7. Course status	Compulsory			2.8. Course type	Domain subject (DD)	

3. Total estimated time (hours per semester of teaching activities)

3.1. Number of hours per week	4	of which: 3.2. course	2	3.3. seminar/ laboratory/ project	2
3.4. Total of hours in the curriculum	56	of which: 3.5. course	28	3.6. seminar/ laboratory	28
Time allocation for individual study (IS) and self-taught activities (ST)					**hours**
Learning from textbooks, course materials, bibliography, and notes (IS)					14
Additional research in the library, on subject-specific electronic platforms, and on-site					14
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					28
Tutoring (professional guidance)					2
Examinations					2
Other activities					9
3.7. Total hours of individual study (IS) and self-taught activities (ST)			**69**		
3.8. Total hours per semester			**125**		
3.9. Number of credits			**5**		

4. Prerequisites (where applicable)

4.1. curriculum-related	Knowledge acquired at “Basic Accounting” and “Financial Accounting”
4.2 skills-related	Not applicable

5. Specific conditions (where applicable)

5.1. course-related	Classroom equipped with projector and computer
5.2. seminar/laboratory-related	Classroom equipped with projector and computer

6.1. Competencies resulting from the completion of the degree programme

Professional competencies	
Competency code	Competency
PC2	Providing assistance for running a company/an organization as a whole
Transversal competencies	
Competency code	Competency
TC1	Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	Knowledge and comprehension	Specific academic skills
PC2 TC1	The student/graduate has knowledge of accounting, processing, and analysis of economic and financial information required for an effective organization and management of businesses.	The student/graduate 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.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate classifies and delineates the costs from managerial accounting.
2. The student/graduate chooses the cost allocation methods and explains various cost types (e.g. production cost, full cost, period cost, etc.).
3. The student/graduate chooses the appropriate cost computing methodology within the full extent of the enterprise accounting system.
Specific academic skills
1. The student/graduate applies the specific cost computing methods and unit cost computing procedures from managerial accounting.
2. The student/graduate computes the accurate costs in managerial accounting.
3. The student/graduate interprets cost variations.

8. Contents

8.1. Course	Teaching and learning methods	Remarks
Introduction: Financial accounting versus managerial accounting	Interactive exposure, problem-solving	1 lecture
Accounting policies concerning costs and results: • Theoretical delineations of expenditure and revenues • Definition of costs and results • Delineations between costs and expenditure • Delineations between revenues and benefits	Interactive exposure, problem-solving, practical examples	1 lecture
Cost typology and cost behavior: • Cost/expense distinction • Types of costs • Particular traits of overhead costs and semi-variable costs	Interactive exposure, problem-solving, practical examples	2 lectures
Principles for cost computing and cost classification: • Principles for cost computing • Cost classification	Interactive exposure, problem-solving, practical examples	1 lecture
Procedures for unit cost computing: • Simple division • Equivalence indices • Remaining value • Allocation process	Interactive exposure, problem-solving, practical examples	1 lecture
Methods and models used in cost and results computing: • Theoretical delineations on cost computing • General model of cost computing based on cost carriers • Standardized accounting systems in managerial accounting	Interactive exposure, problem-solving, practical examples	1 lecture
Cost computing methods: • Global (traditional) method • Job costing • Process costing	Interactive exposure, problem-solving, practical examples	1 lecture
Activity-based costing (ABC) versus the traditional costing method	Interactive exposure, problem-solving, practical examples	1 lecture
Standard costing	Interactive exposure, problem-solving, practical examples	1 lecture
Use of costs in the decision-making process: the cost-volume-profit analysis	Interactive exposure, problem-solving, practical examples	2 lectures
Financial and non-financial performance indicators	Interactive exposure, problem-solving, practical examples	1 lecture
Performance monitoring instruments (dashboard, reporting, balanced scorecard)	Interactive exposure, problem-solving, practical examples	1 lecture

Bibliography

Bibliography:
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- 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.
- Dilworth James B., Operations management : design, planning and control for manufacturing and services. New York : McGraw-Hill, 1992.
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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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- Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield. Intermediate Accounting. Hoboken: Wiley, 2023.
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- 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 and learning methods	Remarks
Introduction: Financial accounting versus managerial accounting	Interactive exposure, problem-solving	1 seminar
Accounting policies concerning costs and results: • Theoretical delineations of expenditure and revenues • Definition of costs and results • Delineations between costs and expenditure • Delineations between revenues and benefits	Practical applications (exercises)	1 seminar
Cost typology and cost behavior: • Cost/expense distinction • Types of costs • Particular traits of overhead costs and semi-variable costs	Practical applications (exercises)	2 seminars
Principles for cost computing and cost classification:	Practical applications (exercises)	1 seminar

• Principles for cost computing • Cost classification		
Procedures for unit cost computing: • Simple division • Equivalence indices • Remaining value • Allocation process	Practical applications (exercises)	1 seminar
Methods and models used in cost and results computing: • Theoretical delineations on cost computing • General model of cost computing based on cost carriers • Standardized accounting systems in managerial accounting	Practical applications (exercises)	1 seminar
Cost computing methods: • Global (traditional) method • Job costing • Process costing	Practical applications (exercises)	1 seminar
Activity-based costing (ABC) versus the traditional costing method	Practical applications (exercises)	1 seminar
Standard costing	Practical applications (exercises)	1 seminar
Use of costs in the decision-making process: the cost-volume-profit analysis	Practical applications (exercises)	2 seminars
Financial and non-financial performance indicators	Practical applications (exercises)	1 seminar
Performance monitoring instruments (dashboard, reporting, balanced scorecard)	Practical applications (exercises)	1 seminar

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- Siciliano, Gene. Finance for Nonfinancial Managers. New York: McGraw-Hill, 2015.

9. 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/oral).**

Type of activity	9.1 Evaluation criteria	9.2 Evaluation methods	9.3 Percentage in the final grade
9.4. 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	Final written exam (taken and assessed in the exam session)	50%
9.5. 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	Mid-term seminar test (taken and assessed throughout the semester)	25%
	Projects/assignments which reflect the interest for individual preparation, resolution and seriousness in approaching specific tasks	Seminar project/assignment on cost computing (submitted and assessed throughout the semester)	25%
9.6 Minimum standard for passing			
To obtain a minimum grade of 5, the student must: • Acquire fundamental concepts and their application examples concerning costs, procedures and calculation methods; • Analyze the activity efficiency/performance of an entity.			

10. SDG labels (Sustainable Development Goals)

	○	Sustainable Development Generic Label

1 FĂRĂ SĂRĂCIE	2 FOAMETE „ZERO"	3 SĂNĂTATE ȘI BUNĂSTARE	4 EDUCAȚIE DE CALITATE	5 EGALITATE DE GEN	6 APĂ CURATĂ ȘI SANITAȚIE	7 ENERGIE CURATĂ ȘI LA PREȚURI ACCESIBILE	8 MUNCĂ DECENTĂ ȘI CREȘTERE ECONOMICĂ	9 INDUSTRIE, INOVAȚIE ȘI INFRASTRUCTURĂ
○	○	○	●	○	○	○	○	○
10 INEGALITĂȚI REDUSE	11 ORAȘE ȘI COMUNITĂȚI DURABILE	12 CONSUM ȘI PRODUCȚIE RESPONSABILE	13 ACȚIUNE CLIMATICĂ	14 VIAȚA ACVATICĂ	15 VIAȚA TERESTRĂ	16 PACE, JUSTIȚIE ȘI INSTITUȚII EFICIENTE	17 PARTENERIATE PENTRU REALIZAREA OBIECTIVELOR	Nu se aplică nici o etichetă
○	○	○	○	○	○	○	○	○

Date of entry:	Signature of course coordinator	Signature of seminar coordinator
22.05.2026	Lect. Tudor OPRISOR, PhD	Lect. Tudor OPRISOR, PhD

Date of approval in the department:	Signature of the head of department
27.05.2026	Prof. Ioan Cristian CHIFU, PhD