

**SYLLABUS**  
**Academic year 2024-2025**  
**Year of Study II / Semester II**

**1. Information on academic program**

1.1. University	„1 Decembrie 1918” University of Alba Iulia
1.2. Faculty	Faculty of Economics
1.3. Department	Business Administration and Marketing
1.4. Field of Study	Business Administration
1.5. Cycle of Study	Bachelor
1.6. Academic program / Qualification/ ESCO Code	Business Administration / 242102 Process improvement specialist, 242104 Process manager, 242110 Specialist in planning, control, and reporting of economic performance; ESCO Code 2421 - Management and Organisation Analysts

**2. Information of Course Matter**

2.1. Course		<b>Managerial accounting</b>				2.2. Course code		BA 222
2.3. Course Leader				Assistant PhD. Puțan Alina				
2.4. Seminar Tutor				Assistant PhD. Ciolomic Ioana Andreea				
2.5. Academic Year	II	2.6. Semester	II	2.7. Type of Evaluation (E – final exam / CE - colloquium examination / CA -continuous assessment)	E	2.8. Type of course (C– Compulsory, Op – optional, F - Facultative)		C

**3. Course Structure** (*Weekly number of hours*)

3.1. Weekly number of hours	3	3.2. course	2	3.3. seminar, laboratory	1
3.4. Total number of hours in the curriculum	42	3.5. course	28	3.6. seminar, laboratory	14
Allocation of time:					Hours
a Individual study of readers					10
b Documentation (library)					4
c Home assignments, Essays, Portfolios					17
d Tutorials					-
e Assessment (examinations)					2
f Other academic activities (study visits, mentoring, projects )					-

3.7 Total number of hours for individual study (a+b+c)	31
3.8 Total number of hours for academic activities (d+e+f+3.4)	44
3.9 Total number of hours per semester (3.7+3.8)	75
3.10 Number of ECTS	3

**4. Prerequisites** (*where applicable*)

4.1. curriculum-based	Marketing
4.2. competence-based	Proper usage of marketing concepts, methods, techniques and tools

**5. Requisites** (*where applicable*)

5.1. course-related	Room with projector and board
5.2. seminar/laboratory-based	Room with projector and board

### 6. Specific competences to be acquired (chosen by the course leader from the programme general competences grid)

Competences/Study results	<ol style="list-style-type: none"> <li>1. Knowledge, understanding of the basic concepts, theories and methods of the field and area of specialization; their proper use in professional communication</li> <li>2. Using basic knowledge to explain and interpret various types of concepts, situations, processes, projects, etc. associated with the field</li> <li>4. Appropriate use of standard evaluation criteria and methods, in order to assess the quality, merits and limits of processes, programs, projects, concepts, methods and theories</li> <li>5. Developing professional projects with the use of established principles and methods in the field</li> </ol>
Transversal competences	-

### 7. Course objectives (as per the programme specific competences grid)

7.1 General objective of the course	Training and development of students' ability to use the tools specific to managerial accounting
7.2 Specific objective of the course	<ul style="list-style-type: none"> <li>- acquiring the specific knowledge of managerial accounting, expressed through the knowledge, understanding and use of the specific language, as well as by explaining and interpreting the issues addressed;</li> <li>- training of skills regarding the proper use of the tools specific to managerial accounting, expressed by applying and solving problems;</li> <li>- training the skills of analysis and interpretation of the information provided by the management accounting.</li> </ul>

### 8. Course contents

8.1 Course	Teaching methods	Remarks
Introduction. 1. What is managerial accounting? Defining the managerial accounting. Cost accounting functions. Necessity and role of managerial accounting. The emergence and evolution of management accounting	<i>Lecture, conversation, exemplification</i>	2 hours
2. The notion, content and classification of costs	<i>Lecture, conversation, exemplification</i>	2 hours
3. Calculations regarding the cost of production and their classification	<i>Lecture, conversation, exemplification</i>	2 hours
4. Procedure for separation of production expenses into variable and fixed	<i>Lecture, conversation, exemplification</i>	2 hours
5. Procedure for separation of production expenses into variable and fixed II	<i>Lecture, conversation, exemplification</i>	2 hours
6. Managerial accounting and controlling	<i>Lecture, conversation, exemplification</i>	2 hours
7. Managerial accounting and controlling II	<i>Lecture, conversation, exemplification</i>	2 hours
8. Traditional methods of calculating costs	<i>Lecture, conversation, exemplification</i>	2 hours
9. Standard cost method	<i>Lecture, conversation, exemplification</i>	2 hours
10. Modern methods of calculating costs	<i>Lecture, conversation, exemplification</i>	2 hours
11. Modern methods of calculating costs - II	<i>Lecture, conversation, exemplification</i>	2 hours

12.. Budgetary planning and budgetary control	<i>Lecture, conversation, exemplification</i>	2 hours
13. Budgetary planning and budgetary control - II	<i>Lecture, conversation, exemplification</i>	2 hours
14. Synthesis	<i>Lecture, conversation, exemplification</i>	2 hours

### **Bibliography**

1. Briciu S., Popa I., E., Bunget O., Peres C., Stefan P., Accounting bases. Practical applications, Economic Publishing, Bucharest, 2009.
2. Capron M., Future accounting, Humanitas Publishing House, Bucharest, 1994.
3. Constantin O., Oncioiu I., Topor D., Ionescu A., Căpușneanu A., Managementul costurilor, Editura Universitară, București, 2021
4. Căpușneanu, S., Contabilitatea de gestiune. Instrument de evaluare a performanței, București, Editura Universitară, 2013
5. Briciu, S., Căpușneanu S., Rof, L.M., Topor D., (2010), Contabilitatea și controlul de gestiune. Instrumente de evaluare a performanței entității, Editura Aeternitas, Alba Iulia.
6. Briciu S., Contabilitate Managerială (2006), Editura Economica, București
7. Căpușneanu, S., (2013), Contabilitatea de gestiune. Instrument de evaluare a performanței, Editura Universitară.
8. Căpușneanu, S., (2009), Elemente de management al costurilor, Editura Economică, București.
- Garrison, Ray H., Noreen, E.W. (2003). Managerial accounting, Boston: McGraw-Hill.
- Tabără, N., Briciu, S., coordonatori, (2012), Actualități și perspective în contabilitate și control de gestiune, Editura TipoMoldova, Iași.
- Topor D., (2014), Noi dimensiuni ale informației de tip cost aferente procesului decizional în industria de vinificație, Editura Universitară, București
12. Accounting Law NO. 82 OF 1991, published in the Official Gazette of Romania, Part I, no. 506 of July 27, 2007.
13. Order No 1802/2014 for the approval of accounting regulations concerning individual annual financial statements and consolidated annual financial statements, published in the Official Gazette of Romania No 963/30.12.2014.
14. OMFP 2861/ 2009, for the approval of rules on the organization and carrying out of the inventory of asset

<b>8.2. Seminar</b>	<b>Teaching methods</b>	<b>Remarks</b>
1. What is managerial accounting? Type of expenses	Conversation, Examples, Team work, Role playing	2 hours
2. Direct and indirect expenses. Variable and fixed expenses	Conversation, Examples, Team work, Role playing	2 hours
3. Costs	Conversation, Examples, Team work, Role playing	2 hours
4. Accounting of production expenses and cost calculation	Conversation, Examples, Team work, Role playing	2 hours
5. Modern cost calculation methods	Conversation, Examples, Team work, Role playing	2 hours
6. Standard cost method	Conversation, Examples, Team work, Role playing	2 hours
7. Modern cost calculation methods. Budget planning and budget control	Conversation, Examples, Team work, Role playing	2 hours

### **Bibliography**

1. Drury, Colin, Management and Cost Accounting, South-Western College Publishing, London, 2008.
2. Jiambalvo, James, Managerial Accounting, John Wiley&Sons, s.l., 2006.
3. Ponorica, Andreea; Popescu, Adriana; Stanila, Oana, Practice Guide of Basic, Financial and Management Accounting, CECCAR, București, 2006.
4. The Saylor Foundation, Managerial Accounting,
5. <https://resources.saylor.org/wwwresources/archived/site/textbooks/Managerial%20Accounting.pdf>.

6. De Brouwer, Philippe J.S., Managerial Accounting Methods and Functions, [https://www.de-brouwer.com/assets/students/uw\\_eMBA\\_wikibook-managerial-accounting.pdf](https://www.de-brouwer.com/assets/students/uw_eMBA_wikibook-managerial-accounting.pdf).

7. Order No 1802/2014 for the approval of accounting regulations concerning individual annual financial statements and consolidated annual financial statements, published in the Official Gazette of Romania No 963/30.12.2014.

8. OMFP 2861/ 2009, for the approval of the rules on the organization and inventory of assets, debts and own capital items, published in the Official Gazette no. 704/20.10.2009

**9. Corroboration of course contents with the expectations of the epistemic community's significant representatives, professional associations and employers in the field of the academic programme**

The contents of the discipline are adapted to the current needs of employers, contributing to the acquisition by the students of the Business Administration study program of knowledge and skills specific to managerial accounting, necessary for future economists.

**10. Assessment**

Activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percent of final grade
10.4 Course	Final evaluation	Written exam	80%
10.5 Seminar	Note obtained in the final assessment form	Projects, references, practical work	20%
<b>10.6 Minimum performance standard:</b> <i>Passing the exam requires obtaining a minimum grade of 5 (five) in the final exam, to which the points corresponding to the other previously scored activities will be added.</i>			
C 1. Knowledge and understanding of the fundamental concepts, theories and methods in the field and speciality area; C5. Drawing up professional projects with methods and principles acknowledged in the field.			

Fill in date  
14.09.2024

Course leader signature  
Assistant.PhD. Putan Alina

Seminar tutor signature  
Assistant.PhD. Ciolomic Ioana Andreea

Approval date in department  
16.09.2024

Department director's signature  
Associate Professor PhD. Maican Silvia