



COURSE DESCRIPTION

1. Data concerning the program

1.1 Higher education institution	Valahia University of Târgoviște
1.2 Faculty / Department	Economic Sciences
1.3 Department	Management - Marketing
1.4 Area of academic study	Administrarea Afacerilor în Limba Engleză
1.5 Study Cycle	License
1.6 Study Program /Qualification	Business Administration

2. Data concerning the teaching unit

2.1 Title of the teaching unit		Managerial Accounting					
2.2 Coordinator (Course Lecturer)							
2.3 Seminar Lecturer							
2.4 Year of study	II	2.5 Semester	I	2.6 Type of evaluation	E	2.7 Course: mandatory /elective	M

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

3.1 Numbers of hours per week	4	Of which: 3.2 course	2	3.3 seminar/laboratory	2
3.4 Total hours in curriculum	56	Of which: 3.5 course	28	3.6 seminar/laboratory	28
Time management					Hours
Studying after manual, references, recommended reading, course support and notes					28
Additional documentation in library, specialized e-platforms and on the ground					14
Preparation of seminars / labs, homework, portfolios and essays					28
Tutorship					4
Assessment					4
Other activities: case study, essay					16
3.7 Total no. of hours of individual study					94
3.9 Total no. of hours per semester					150
3.10 Number of ECTS					6

4. Pre-requirements (if applicable)

4.1 Teaching units	Financial Accounting
4.2 Competencies and skills	Knowing and application of accounting techniques and procedures

5. Co-requirements (if applicable)

5.1 For deployment of course	Classroom with whiteboard and video projector or online conference / In the online system by using the Moodle e-learning platform (https://moodle.valahia.ro) and the Microsoft Teams videoconferencing platform
5.2 For deployment of seminar/laboratory	Seminar room with whiteboard and video projector / In the online system by using the Moodle e-learning platform (https://moodle.valahia.ro) and the Microsoft Teams videoconferencing platform

6. Specific competencies acquired

Professional competencies	C2 Support for the management regarding the activity of the entirety company / organization C3 Management of a subdivision in the company / organization structure C4 Support in human resources management
Transversal competencies	CT1. Applying the of principles, norms and values specific to professional ethics within own strategy aiming rigorous, efficient and accountable work

7. Objectives of the teaching unit (emerging from the grid of specific competencies acquired)

7.1 General objective	<ul style="list-style-type: none"> acquiring knowledge on the implementation of managerial accounting within the accounting information system of the economic entities involvement of scientific research in accounting
7.2 Specific objectives	<ul style="list-style-type: none"> acquisition and application of cost calculation methods and processes for determining the cost in the economic entities knowing, analysis and interpretation of economic indicators of full and partial cost developing the capacity to implement the budget system in the activity of economic entities

8. Contents of the teaching unit

8.1 Course	Teaching methods	Observations
The conceptually of managerial accounting	Lecture, Debate	2 hours
Concepts on costs. Processes of cost calculation	Lecture, Debate	4 hours
Production in progress. Rational imputing. Borrowing costs	Lecture, Debate	2 hours
Absorbing methods of costing (full costing)	Lecture, Debate	4 hours
Partial methods of costing	Lecture, Debate	4 hours
Cost analysis and its use in decision-making. Hidden costs of the enterprise	Lecture, Debate	4 hours
Budget management in the enterprise	Lecture, Debate	4 hours
Internal reporting of managerial accounting information. Directions for improvement of managerial accounting.	Lecture, Debate	4 hours
References		
<ol style="list-style-type: none"> Brewer P.C., Garrison R.H., <i>Introduction to Managerial Accounting</i>, New York, McGraw-Hill, 2016. Hilton R.W., Platt D.E., <i>Managerial Accounting : Creating Value in a Dynamic Business Environment</i>, New York, McGraw-Hill, 2015. Radu M., <i>Contabilitate de gestiune</i>, Editura Bibliotheca, Târgoviște, 2010. Seal W., Carsten R., Garrison R.H., Noreen E.W., <i>Management Accounting</i>, London, McGraw-Hill, 2015. Sgardea F., <i>Contabilitate manageriala aprofundata</i>, Ed. ASE, Bucuresti, 2010. Suomala P., Yrjanainen J.L., Jouni L., <i>Management Accounting Research in Practice : Lesson Learned from an Interventionist Approach</i>, London, Routledge Taylor & Francis Group, 2015. Tatje G., Lovell E., Knox C.A., <i>Productivity Accounting : The Economics of Business</i>, Cambridge, 2015. West B. F., <i>Professionalism and Accounting Rules</i>, London, Routledge Taylor & Francis Group, 2014. ***Accounting Law 82 republished. OMFP no. 1826/2003 for the approval of the specifications regarding some measures related to the organisation and management of accounting. 		
8.2 Seminar/laboratory	Teaching methods	Observations
Theoretical knowledge on the conceptual framework of management accounting	Debate	2 hours
Classification and content of costs	Debate, Practical applications	2 hours
Processes of cost calculation	Debate, Practical applications	2 hours
Production in progress, rational imputing, borrowing costs	Debate, Practical applications	2 hours
Stages of costing	Debate, Practical applications	2 hours
Traditional methods of costing type absorber	Debate, Practical applications	2 hours
Standard cost method	Debate, Practical applications	2 hours
ABC method and target costing method	Debate, Practical applications	2 hours
Modern methods of costing type partially	Debate, Practical applications	2 hours
Use of costs in decision-making	Debate, Practical applications	2 hours
Hidden costs of the enterprise	Debate, Practical applications	2 hours
Budget management in the enterprise	Debate, Practical applications	2 hours
Internal reporting of managerial accounting information	Debate, Practical applications	2 hours
Directions for improvement of managerial accounting	Debate, Practical applications	2 hours
References		
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9. Interrelating between the contents of the teaching unit and the expectations of the scientific community' representatives, professional associations and the representative employers in the field afferent to the program

Course content is consistent with labor market requirements in the field.

10. Assessment

Activity type	10.1 Criteria of assessment	10.2 Method(s) of assessment	10.3 Construction of the mark (including the weighting of the various partial marks)
10.4 Course	Knowledge	Written exam	40%
		Participation in class	10%
10.5 Seminar/laboratory	Skills achievement of case studies	Project	40%
		Participation in seminar	10%
10.6 Minimal standard of performance			
<ul style="list-style-type: none"> - Knowing the basics of specific discipline - Ability to solve problems and tests of medium difficulty - Getting the minimum grade 5 to written exam 			