

## FIȘA DISCIPLINEI

**Anul universitar 2019-2020**  
**Anul de studiu 2 / Semestrul 2**

### 1. Information on academic programme

1.1. University	„1 Decembrie 1918” of Alba Iulia
1.2. Faculty	Faculty of Economic Sciences
1.3. Department	Business Administration and Marketing
1.4. Field of Study	Business Administration
1.5. Cycle of Study	undergraduate
1.6. Academic programme / Qualification	BUSINESS ADMINISTRATION / 242102 Process improvement specialist, 242104 Responsabil proces, 242110 Specialist in economic performance planning, control and reporting

### 2. Information of Course Matter

2.1. Course	<i>Managerial accounting</i>		2.2. Code	BA 222			
2.3. Course Leader							
2.4. Seminar Tutor							
2.5. Academic Year	<b>II</b>	2.6. Semester	<b>II</b>	a)Type of Evaluation (E – final exam/ CE - colloquy examination / CA -continuous assessment)	<b>E</b>	2.8. Type of course (C– Compulsory, <b>Op</b> – optional, <b>F</b> - Facultative)	<b>O</b>

### 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
Individual study of readers					16
Documentation (library)					4
Home assignments, Essays, Portfolios					10
Tutorials					1
Assessment (examinations)					2
Other activities.....					-

3.7 Total number of hours for individual study	33
3.9 Total number of hours per semester	75
3.10 Number of ECTS	3

### 4. Prerequisites (where applicable)

4.1. curriculum-based	<i>Room with blackboard and video-projector</i>
4.2. competence-based	<i>Room with blackboard</i>

### 5. Requisites (where applicable)

5.1. course-related	
5.2. seminar/laboratory-based	

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

Professional competences	<p><i>C1. Knowledge, understanding of the basic concepts, theories and methods of the field and area of specialization; their proper use in professional communication</i></p> <p><i>C2. Use of basic knowledge for explaining and interpreting various types of concepts, situations, processes, projects, etc. associated with the domain</i></p> <p><i>C4. Appropriate use of standard evaluation criteria and methods to assess the quality, merits and limitations of processes, programs, projects, concepts, methods and theories</i></p> <p><i>C5. Development of professional projects using principles and methods established in the field</i></p>
Transversal competences	

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

7.1 General objectives of the course	<i>Training and development of students' ability to use the tools specific to managerial accounting</i>
7.2 Specific objectives of the course	<ul style="list-style-type: none"> <li><i>- 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;</i></li> <li><i>- training of skills regarding the proper use of the tools specific to managerial accounting, expressed by applying and solving problems;</i></li> <li><i>- training the skills of analysis and interpretation of the information provided by the management accounting.</i></li> </ul>

## 8. Course contents

<b>8.1 Course</b>	<b>Metode de predare</b>	<b>Observații</b>
Introduction. Course purpose and objectives. Course content. Study recommendations. Evaluation 1. What is managerial accounting? Defining managerial accounting. Cost accounting functions. Necessity and role of managerial accounting. The emergence and evolution of management accounting	<ul style="list-style-type: none"> <li>- exposure</li> <li>- lecture</li> <li>- explication</li> <li>- the question</li> <li>- the conversation</li> <li>- the exercise</li> <li>- problematization</li> <li>- case study</li> </ul>	3 hours
2. Costs and expenses. Cost and expense concepts. Cost elements. Types of costs. Average cost and marginal cost		2 hours
3. Indirect expenses. Distribution of indirect costs. The process of supplementation: the classical form. The process of supplementation: the form of the relative structure figures		2 hours
4. Variable and fixed expenses. Cost behavior. Procedures for separating production costs into variables and fixed. The cost of sub-activity		2 hours
5. Calculation of costs per unit of product. The process of simple division. The quantitative process. The process of equivalence indices. The process of quantitative equivalence of the secondary product with the main product		3 hours

6. Managing managerial accounting. Ways to keep management accounting. Organization of management accounting in Romania. Elements underlying the organization and management of management accounting and cost calculation		2 hours
7. Production cost accounting and cost calculation. Documents used by management accounting. The system of management accounts. Accounting treatment of production expenses. Cost calculation methods		2 hours
8.1. Computing methods based on complete costs. The global method. The phase method. The order method. Standard cost method		2 hours
8.2 Computation methods based on complete costs. The global method. The phase method. The order method. Standard cost method		2 hours
9. Calculation methods based on partial costs. Variable cost method. Direct costing method		2 hours
10. Target cost method. Defining the target cost. Target cost calculation models		2 hours
11. Budget planning and budget control. The budgetary system of the enterprise. Sales budget. Production budget. Supply budget. General expenditure budget. Investment budget. General budgets of the company. Budgetary control		4 hours

## 8.2. Seminary-laboratory

Initial test to evaluate the knowledge required for the discipline Management accounting	- exposure - lecture	2 hours
1. What is managerial accounting?	- explication	1 hour
2. Costs and expenses	- the question	1 hour
3. Indirect expenses	- the conversation	1 hour
4. Variable and fixed expenses	- the exercise	1 hour
5. Calculation of costs per unit of product	- problematization	2 hours
6. Managing managerial accounting. Production cost accounting and cost calculation	- case study	2 hours
7. Computation methods based on complete costs		1 hour
8. Methods of calculation based on partial costs		1 hour
9. Target cost method		2 hours

## Bibliografie

Căpușneanu, S., *Contabilitatea de gestiune. Instrument de evaluare a performanței*, București, Editura Universitară, 2013

Celnicu, T., *O pereche de pantofi: finanțele și contabilitatea afacerii*, București, Editura Publica, 2016

Corpul Experților Contabili și Contabililor Autorizați din România, *Contabilitate și control de gestiune: suport de curs standard pentru cursurile desfășurate în cadrul programului național de dezvoltare profesională continuă*, București, Editura CECCAR, 2010

Dumbravă, P.; Pop, A., *Contabilitatea de gestiune în industrie: teorie și metodologie, costuri integrale, costuri parțiale, bugete de venituri și cheltuieli, gestiunea stocurilor*, Cluj-Napoca, Editura Intelcredo, 2011

Tabără, N.; Briciu, S. (coordonatori), *Actualități și perspective în contabilitate și control de gestiune*, Iași, Editura Tipo Moldova, 2012

Teiușan, S.C., *Contabilitate managerială - Suport de curs (format electronic)*, 2019

Teiușan, S.C., *Contabilitate managerială*, Universitatea „1 Decembrie 1918”, Seria Didactică, Alba Iulia, 2017

Zamfir, M., *Controlul de gestiune prin sistemul de bugete*, București, Editura Pro Universitaria, 2017

*Legea contabilității nr. 82/1991, republicată în Monitorul Oficial nr. 454/18.06.2008, cu modificările și completările ulterioare*

*Ordinul ministrului finanțelor publice nr. 1802/2014 pentru aprobarea Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, publicate în Monitorul Oficial nr. 963/30.12.2014, cu modificările și completările ulterioare*

*Ordinul ministrului finanțelor publice nr. 1826/2003 pentru aprobarea Precizărilor privind unele măsuri referitoare la organizarea și conducerea contabilității de gestiune, publicat în Monitorul Oficial nr. 23/12.01.2004*

**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 the employers, contributing to the acquisition by the students of the study program Business Administration of knowledge and skills specific to the managerial accounting, necessary for the future economists.*

**10. Assessment**

Activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	The volume and correctness of knowledge	<i>Oral exam</i>	80%
	The scientific rigor of language	-	-
10.5 Seminar/laboratory	The correctness and completeness of the preparation of the practical works	Check in progress	10%
	Involvement in debates	Active participation	10%

**10.6 Minimum performance standard:**

*Demonstration of at least 50% of the competencies in:*

- *Exposure of knowledge of managerial accounting;*
- *the proper use of the tools specific to managerial accounting.*

*The participation in the examination of the students is conditioned by the obligation to attend the seminar activities in a proportion of at least 70%. The recovery of the seminar activities will be done by presenting a portfolio of practical works, up to the exam date.*

Submission date

Course leader signature

Seminar tutor signature

Lect. univ.dr. Teiușan Sorin-Ciprian

Lect. univ.dr. Cioca Ionela Cornelia

Date of approval by Department members

Departmental head signature

Date of approval by Faculty Council

Dean signature