

Syllabus

1. Programme information

1.1. Institution	THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
1.2. Faculty	BUCHAREST BUSINESS SCHOOL
1.3. Department	ECONOMIC DEVELOPMENT OF THE COMPANY
1.4. Field of study	BUSINESS ADMINISTRATION
1.5. Cycle of studies	MASTER STUDIES
1.6. Education type	FULL-TIME / PART-TIME
1.7. Study programme	INDE Romanian-French MBA
1.8. Language of study	English
1.9. Academic year	2015-2016

2. Information on the discipline

2.1. Name	Management Accounting								
2.2. Code									
2.3. Year of study	1	2.4. Semester	2	2.5. Type of assessment	Exam	2.6. Status of the discipline	O	2.7. Number of ECTS credits	5
2.8. Leaders	C(C)								
	S(S)								

3. Estimated Total Time

3.1. Number of weeks	14,00		
3.2. Number of hours per week	3,00	of which	
		C(C)	2,00
		S(S)	1,00
3.3. Total hours from curriculum	42,00	of which	
		C(C)	28,00
		S(S)	14,00
3.4. Total hours of study per semester (ECTS*25)	125,00		
3.5. Total hours of individual study	83,00		
<i>Distribution of time for individual study</i>			
Study by the textbook, lecture notes, bibliography and student's own notes	35,00		
Additional documentation in the library, on specialized online platforms and in the field	25,00		
Preparation of seminars, labs, assignments, portfolios and essays	10,00		
Tutorials	10,00		
Examinations	1,00		
Other activities	2,00		

4. Prerequisites

4.1. of curriculum	NA
4.2. of competences	NA

5. Conditions

for the C(C)	Classrooms disposing of multimedia equipment and internet access
for the S(S)	Classrooms disposing of multimedia equipment and internet access

6. Acquired specific competences

PROFESSIONAL	C2	The analysis and evaluation of the business environment, the estimation of tendencies, identification of threats and business opportunities, forecasting the business environment evolution on short and long term
PROFESSIONAL	C3	Formulation and substantiation of the policies and business strategies through joining specialized knowledge with experience
TRANSVERSE	C5	Formulation and substantiation of decisions in a holistic manner, which integrates the interests of all the factors directly involved or bilaterally affected

7. Objectives of the discipline

7.1. General objective	Managerial accounting provides key data to managers for planning, controlling and analyzing the decisions' impact.
7.2. Specific objectives	<ol style="list-style-type: none"> 1. Analyze the performance of the firm according to the decision making; 2. Understand the cost structure; 3. Assess the new opportunities of the firm; 4. Allocate efficiently the resources of the firm; 5. Communicate and report about the financial and operational situation towards managers.

8. Contents

8.1. C(C)		Teaching/Work methods	Recommendations for students
1	Managerial accounting as organizational control system: the link with financial accounting and cost accounting. Organization and role in decision making.	Lectures are based on power-point support and are interactive.	It is recommended that students read the bibliographic sources on specific course topics.
2	Costs: concepts and types; cost elements (materials, labor, overheads). Allocation and distribution of costs. Cost calculation.	idem	idem
3	Absorbent cost methods. Reconciliation between cost accounting and financial accounting	idem	idem
4	Activity based Costing:ABC and Activity-Based Management	Interactive lecture, case studies.	idem
5	Variable costs: cost-volume-profit analysis and its applications (breakeven point, contribution, etc.).	Interactive lecture, case studies.	idem
6	Decision-making based on relevant costs.	Interactive lecture, case studies.	idem
7	Standard costs and controlling variations from standard costs.	Interactive lecture, case studies.	idem
8	Budgeting and planning: types of budgets (static and flexible budgets). The structure of the budgets system and budget preparation.	Interactive lecture, case studies.	idem

9	Responsibility accounting, transfer pricing and profit centers. Other performance management tools: Balanced scorecards.	Interactive lecture, case studies.	idem
<p>Bibliography</p> <p>Management Accounting for Decision Makers, P. Atrill and E. McLaney, Prentice Hall, last edition - Cost Accounting, C.T.Horngren,S.M.Datar, G.Foster, M.Rajan, C.Ittner, Pearson International Edition, 13th edition</p>			
8.2. S(S)		Teaching/Work methods	Recommendations for students
1	Discussing requirements for seminar activities and final examination. The role of management accounting in decision making and its setting.	Discussions and case studies	It is recommended that students read the bibliographic sources on specific seminar topics.
2	Case studies on cost typology and cost behavior.	idem	idem
3	Case studies on absorption costing methods.	idem	idem
4	Case studies on using the cost-volume-profit analysis in decision making.	idem	idem
5	Case studies on making decisions based on relevant costs.	idem	idem
6	Case studies on budgeting and budgetary control.	idem	idem
7	Case studies on using Balanced scorecard in performance management.	idem	idem
<p>Bibliography</p> <p>- Cost Accounting, C.T.Horngren,S.M.Datar, G.Foster, M.Rajan, C.Ittner, Pearson International Edition, 13th editiona. Management</p>			

9. Corroboration of the contents of the discipline with the expectations of the representatives of the epistemic community, of the professional associations and representative employers in the field associated with the programme

The content is identical with the curricula of the MBA program delivered by the partener university (CNAM) and consistent with the curricula of major MBA programs from all over the world.
In order to better adapt the content to labour market requirements, were deployed meetings with business representatives, business analysts and praticiens from the field, former students from both Romania and France.

10. Assessment

Type of activity	Assessment criteria	Assessment methods	Percentage in the final grade
10.1. C(C)	Understanding specific managerial accounting concepts and techniques.	Oral interaction.	0,10
10.2. S(S)	Understanding specific managerial accounting concepts and techniques.	Contribution to solving case studies.	0,20
10.5. Final assessment	Understanding specific managerial accounting concepts and techniques.	Written examination.	0,70
10.6. Modality of grading	Whole notes 1-10		

10.7. Minimum standard of performance	Accumulating 50 points (mark 5) in the assessment process.
---------------------------------------	--

