



DETAILED SYLLABUS

Managerial Accounting – useful concepts and tools for business

1. Information about the study program

1.1 University	Babeș-Bolyai University
1.2 Faculty	Faculty of Economics and Business Administration
1.3 Department	Accounting
1.4 Field of study	Accounting
1.5 Program level (bachelor or master)	Master
1.6 Study program / Qualification	Accounting and Organizations

2. Information about the subject

2.1 Subject title	EME0629 Managerial Accounting - useful concepts and tools for business						
2.2 Course activities professor	Associate prof. Alexandra Ileana Mutiu, PhD						
2.3 Seminar activities professor	Associate prof. Alexandra Ileana Mutiu, PhD						
2.4 Year of study	II	2.5 Semester	3	2.6 Type of assessment	SE	2.7 Subject regime	EL.

3. Total estimated time (teaching hours per semester)

3.1 Number of hours per week	3	out of which: 3.2 course	1	3.3 seminar/laboratory	2
3.4 Total number of hours in the curriculum	42	out of which: 3.5 course	14	3.6 seminar/laboratory	28
Time distribution					Hours
Study based on textbook, course support, references and notes					30
Additional documentation in the library, through specialized databases and field activities					30
Preparing seminars/laboratories, essays, portfolios and reports					40
Tutoring					2
Assessment (examinations)					6
Others activities					0
3.7 Total hours for individual study	108				
3.8 Total hours per semester	150				
3.9 Number of credits	6				

4. Preconditions (if necessary)

4.1 Curriculum	Not the case
4.2 Skills	Knowing and applying (at a basic level) cost calculation methods and costs classification

5. Conditions (if necessary)

5.1. For course development	<ul style="list-style-type: none"> While attending classes students will have their phones on silent mode or switched off. During classes, students will respond to the professor's requests of actively participating at debates and answer questions related to the taught topic. Participating at courses is recommended to all students.
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5.2. For seminar / laboratory development	<ul style="list-style-type: none"> Participating at seminars is recommended to all students. At the beginning of each seminar students will be asked to present homework that was assigned during previous seminars. <p>During classes students are encouraged to solve case studies and to answer questions related to the taught topic.</p>
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6. Acquired specific competences

Professional competences	<p>Upon successfully completing this course, each student will demonstrate consistent application of all general education skills within the context of Accounting for Managers, and specifically be able to:</p> <ul style="list-style-type: none"> Apply reading skills to understand the concepts used in Managerial Accounting; Read, write and analyze various financial reports; Understand the importance of accounting information and its helpfulness in decision making process; Describe methods used in Managerial Accounting and explain when and why they should be used in analysis; Compare and contrast company's alternatives in terms of Managerial Accounting; Evaluate different situations based on facts, numbers and make logical suppositions; Formulate and write an opinion about a case and back it with numbers.
Transversal competences	<p>Upon successfully completing this course, each student will be able to:</p> <ul style="list-style-type: none"> Use quantitative reasoning to analyze accounting methods in order to find the most suitable one for a certain situation; Collaborate with peers to analyze a case study; Use critical thinking skills to identify the multiple internal and external factors, financial and nonfinancial, that affect the decision making process;

7. Subject objectives (arising from the acquired specific competences)

7.1 Subject's general objective	Developing and deepening the abilities required to succeed in the business world.
7.2 Specific objectives	<ul style="list-style-type: none"> Approaching basic managerial accounting and controlling concepts, principles, procedures and rules; Forming the necessary abilities in order to analyze and evaluate costs in companies and non-profit organizations; Grounding students' scientific knowledge towards the development of sound authentic professional judgment; Developing the habit of objective assessment and self-assessment by using proper methods; Developing students' ability to comprehend the complexity of managerial accounting's activities; Stimulating students' individual study;

8. Contents

8.1 Course	Teaching methods	Observations
Cost classification	Enhanced lecture, debate	1
Job Order Costing and Process costing	Enhanced lecture, debate	2
Cost Volume Profit Analysis	Enhanced lecture, debate	1
Activity Based Costing and Activity Based Management	Enhanced lecture, debate	2
Standard Costing and Variance Analysis	Enhanced lecture, debate	3
Performance measurements	Enhanced lecture, debate	3
Capital Budgeting Decisions	Enhanced lecture, debate	2

References: Garrison R., Noreen E., Brewer P., <i>Managerial Accounting</i> , 14 th Edition, ISBN-13: 978-0078111006 McGrawHill Publishing, 2011 Cokins G., <i>Top 7 Trends in Management Accounting</i> , Strategic Finance; Dec 2013, Vol. 95 Issue 12, p21 ACCA, <i>Paper F5 Performance management, Essential Text</i> , Kaplan Publishing UK, 2009		
8.2 Seminar/laboratory	Teaching methods	Observations
Cost classification	Case study analysis	2
Job Order Costing and Process costing	Case study analysis	4
Cost Volume Profit Analysis	Case study analysis	2
Activity Based Costing and Activity Based Management	Case study analysis	4
Standard Costing and Variance Analysis	Case study analysis	6
Performance measurements	Case study analysis	6
Capital Budgeting Decisions	Case study analysis	4
References: 1. ACCA Case Study: International Pop Concert, will be provided during seminar Harvard Business School Case Studies: 2. Narayanan V.G., Cha J., <i>Colorscope, Inc. (Abridge)</i> , Product no: 113025-PDF-ENG 3. Young D.W., <i>Abington Youth Center</i> , Product no: TCG205-PDF-ENG 4. Young D.W. <i>Carlsbad Home Care</i> , Product no: TCG107-PDF-ENG 5. Kaplan R.S., <i>Sippican Co. (A)</i> , Product no: 106058-PDF-ENG 6. Bruns W.J.Jr., Ellison D.J., <i>Mile High Cycles</i> , Product no: 191056-PDF-ENG 7. Hertenstein J.H., <i>Kaufmann Manufacturing (A)</i> , Product no: 193159-PDF-ENG 8. Anthony R.N., <i>Harlan Foundation</i> , Product no: TCG213-PDF-ENG 9. Young D.W., <i>North Lake Medical Center</i> , Product no: TCG103-PDF-ENG 10. Scharfstein D.S., Perold A. F., <i>Stedman Place: Buy or Rent?</i> , Product no: 207063-PDF-ENG 11. Martinez-Jerez A.F., <i>Understanding Customer Profitability at Charles Schwab</i> , Product no: 106002-PDF-ENG		

9. Corroboration / validation of the subject's content in relation to the expectations coming from representatives of the epistemic community, of the professional associations and of the representative employers in the program's field.

- In order to establish the formative contents for this class we considered the educational standards particular to the field of accounting being issued by the IASB as well as the requirements of national professional bodies (CECCAR) regarding the access to the profession of certified accountant.

10. Assessment (examination)

Type of activity	10.1 Assessment criteria	10.2 Assessment methods	10.3 Weight in the final grade
10.4 Course	<ul style="list-style-type: none"> The ability to apply concepts, techniques and methods that were covered during the semester 	A final written exam in the exam session.	60%
	<ul style="list-style-type: none"> The ability to analyze companies' financial statements and other reporting documents and ground decisions 	The exam consists in solving case studies and answering theoretical questions.	
	<ul style="list-style-type: none"> The ability to argue for the decision being made 	Any attempt to fraud or found fraud during the written exam is sanctioned through failure to pass the exam and the student can be expelled.	
	<ul style="list-style-type: none"> Active participation in debates 	Students will be graded during the semester when engaging in discussions in a constructive manner. A minimum of three interventions is required in order to obtain the maximum points for this activity.	10%
10.5 Seminar/laboratory	The ability to understand concepts, techniques and methods that were covered during the semester	Students will be graded during the semester based on their activity in the classroom: solving exercises, engaging into discussions in a constructive manner, offering well grounded answers.	30%
	The ability to apply concepts, techniques and methods that were covered during the semester		
	<ul style="list-style-type: none"> The ability to argue and asses their own and others arguments 		
10.6 Minimum performance standard			
<ul style="list-style-type: none"> It is necessary to obtain a minimum grade of 5 (five) in order to pass this subject; The grades being granted are between 1 (one) and 10 (ten); Students must approach each element (question, problem) within the exam sheet; The exam is written and takes approximately 120 minutes. 			