

**“BOGDAN VODĂ” UNIVERSITY OF CLUJ-NAPOCA  
 FACULTY OF ECONOMICAL SCIENCES  
 SPECIALIZATION: MANAGEMENT BAIA MARE,  
 2010-2011 ACADEMIC YEAR**

**DISCIPLINE FILE**

<b>Name of discipline</b>	<b>MANAGEMENT ACCOUNTING</b>				
<b>Code of discipline</b>	<b>MB 3102</b>	<b>Year</b>	<b>III</b>	<b>Number of credits</b>	<b>5</b>
		<b>Semester</b>	<b>I</b>		

<b>Faculty</b>	<b>ECONOMICAL SCIENCES</b>	<b>Nr. of hours semester/activities</b>		
<b>Profile</b>	<b>ECONOMIC</b>	<b>Total</b>	<b>C</b>	<b>S</b>
<b>Specialization</b>	<b>MANAGEMENT</b>	<b>56</b>	<b>28</b>	<b>28</b>

<b>Course type</b> DF – fundamental, DG – specialize, DC – complementary	<b>DS</b>
<b>Optional course category: DI – imposed, DO – optional, DF – facultative</b>	<b>DI</b>

<b>Prevision disciplines</b>	<b>Mandatory disciplines (conditioned)</b> <b>Financial accounting</b>
	<b>Recommended</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>- Knowing the importance of financial accounting information generated by business managers in management accounting entities.</li> <li>- Understanding the fundamental objectives of management accounting, different from those of financial accounting.</li> <li>- Presentation of the organization of management accounting in Romania, processes and methods of costs calculation (traditional and modern).</li> <li>- Initiating students, as future managers, in understanding the main principles of decision taking, on the basis of accounting information and conclusions drawn from in their interpretation and analysis.</li> </ul>
<b>Content (description)</b>	Cap. I. KEY OBJECTIVES OF MANAGEMENT ACCOUNTING Cap. II. ORGANIZATION OF MANAGEMENT ACCOUNTING IN ROMANIA Cap. III. COSTS OF PRODUCTION, SALES PRICES AND ESTABLISHING THEIR PROFITABILITY - THE KEY OBJECTIVES OF MANAGEMENT ACCOUNTING

	<p>Cap. IV. COMPUTER COSTS - THE MAIN GOAL OF MANAGEMENT ACCOUNTING</p> <p>Cap. V. ESTABLISHMENT, TRACKING AND CONTROL OF REVENUE AND EXPENDITURE BUDGETS</p> <p>Cap. VI. METHODS OF COSTS CALCULATION</p> <p>Cap. VII. METHODS OF COSTS CALCULATION BASED ON THE INTEGRATED CONCEPT</p> <p>Cap. VIII. NEW METHODS OF COSTS CALCULATION</p> <p>Cap. IX. METHODS OF PARTIAL COSTS CALCULATION</p>
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<b>Evaluation form (E – exam, C – colloquy/final test, CW – control works) E</b>					
<b>Final grade (percentage)</b>	80% E și 20% LP				
<b>Selective bibliography</b>	<ol style="list-style-type: none"> <li>1. Briciu Sorin., Mohammad Jaradat Hadi: “<i>Managementul prin costuri</i>“, Ed. Risoprint, Cluj Napoca, 2003</li> <li>2. Dumbravă Partenie, Popa Atanasiu: “<i>Contabilitatea de gestiune în industrie</i>“, Ed. Intelcredo, Deva, 1997</li> <li>3. Epuran Mihail, Băbăiță Valeria, Grosu Corina: “<i>Contabilitatea și control de gestiune</i>“, Ed. Economică, București, 1999</li> <li>4. Moraru Gheorghe, Moraru Adrian, Bene Corina: “<i>Contabilitatea analitică și de gestiune a întreprinderilor</i>“, Ed. Risoprint, Cluj Napoca, 2004</li> <li>5. Nicolescu Ovidiu, Verboncu Ioan: “<i>Management</i>“, Ed. Economică, București, 1999</li> <li>6. Contabilitatea de gestiune – note de curs, Lect. univ. Drd. Bandiciu Bene Corina</li> <li>7. * * * <i>Legea Contabilității 82/1991</i> completată și modificată prin O.G. 61/2001</li> <li>8. * * * <i>O.M.F.P. nr. 1826/ 2003</i> privind aprobarea precizărilor privind unele măsuri referitoare la organizarea și conducerea contabilității de gestiune</li> </ol>				
<b>Necessary educational materials list</b>	Courses, laptop, video projector				
<b>Coordinator of discipline</b>	<b>Didactic title</b>	<b>Title</b>	<b>First name</b>	<b>Last name</b>	<b>Signature</b>
	Lecturer	PhD	Corina	Bandiciu-Bene	