

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

DISCIPLINE FILE

Name of discipline	MANAGEMENT ACCOUNTING				
Code of discipline	MB 3102	Year	III	Number of credits	5
		Semester	I		

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

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

Prevision disciplines	Mandatory disciplines (conditioned) Financial accounting
	Recommended
Objectives	<ul style="list-style-type: none"> - Knowing the importance of financial accounting information generated by business managers in management accounting entities. - Understanding the fundamental objectives of management accounting, different from those of financial accounting. - Presentation of the organization of management accounting in Romania, processes and methods of costs calculation (traditional and modern). - 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.
Content (description)	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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Evaluation form (E – exam, C – colloquy/final test, CW – control works) E					
Final grade (percentage)	80% E și 20% LP				
Selective bibliography	<ol style="list-style-type: none"> 1. Briciu Sorin., Mohammad Jaradat Hadi: “<i>Managementul prin costuri</i>“, Ed. Risoprint, Cluj Napoca, 2003 2. Dumbravă Partenie, Popa Atanasiu: “<i>Contabilitatea de gestiune în industrie</i>“, Ed. Intelcredo, Deva, 1997 3. Epuran Mihail, Băbăiță Valeria, Grosu Corina: “<i>Contabilitatea și control de gestiune</i>“, Ed. Economică, București, 1999 4. Moraru Gheorghe, Moraru Adrian, Bene Corina: “<i>Contabilitatea analitică și de gestiune a întreprinderilor</i>“, Ed. Risoprint, Cluj Napoca, 2004 5. Nicolescu Ovidiu, Verboncu Ioan: “<i>Management</i>“, Ed. Economică, București, 1999 6. Contabilitatea de gestiune – note de curs, Lect. univ. Drd. Bandiciu Bene Corina 7. * * * <i>Legea Contabilității</i> 82/1991 completată și modificată prin O.G. 61/2001 8. * * * <i>O.M.F.P. nr. 1826/ 2003</i> privind aprobarea precizărilor privind unele măsuri referitoare la organizarea și conducerea contabilității de gestiune 				
Necessary educational materials list	Courses, laptop, video projector				
Coordinator of discipline	Didactic title	Title	First name	Last name	Signature
	Lecturer	PhD	Corina	Bandiciu-Bene	