

**SYLLABUS**  
**Academic year 2025-2026**  
**Year of Study II / Semester II**

**1. Information on academic program**

|  |   |
|--|---|
| 1.1. University                                  | „1 Decembrie 1918” University of Alba Iulia   |
| 1.2. Faculty                                     | Faculty of Economics  |
| 1.3. Department                                  | Business Administration and Marketing   |
| 1.4. Field of Study                              | Business Administration   |
| 1.5. Cycle of Study                              | Bachelor  |
| 1.6. Academic program / Qualification/ ESCO Code | Business Administration / 242102 Process improvement specialist, 242104 Process manager, 242110 Specialist in planning, control, and reporting of economic performance; ESCO Code 2421 - Management and Organisation Analysts |

**2. Information of Course Matter**

|                    |    |                       |    |  |                  |   |        |
|--------------------|----|-----------------------|----|--|------------------|---|--------|
| 2.1. Course        |    | Managerial accounting |    |  | 2.2. Course code |   | BA 222 |
| 2.3. Course Leader |    |                       |    | Lecturer PhD. Danci-Puțan Alina  |                  |   |        |
| 2.4. Seminar Tutor |    |                       |    | Lecturer PhD. Danci-Puțan Alina  |                  |   |        |
| 2.5. Academic Year | II | 2.6. Semester         | II | 2.7. Type of Evaluation (E – final exam / CE - colloquium examination / CA -continuous assessment) | E                | 2.8. Type of course (C– Compulsory, Op – optional, F - Facultative) | C      |

**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 |
| a Individual study of readers                                    |    |             |    |                          | 10    |
| b Documentation (library)  |    |             |    |                          | 4     |
| c Home assignments, Essays, Portfolios                           |    |             |    |                          | 17    |
| d Tutorials  |    |             |    |                          | -     |
| e Assessment (examinations)                                      |    |             |    |                          | 2     |
| f Other academic activities (study visits, mentoring, projects ) |    |             |    |                          | -     |

|   |    |
|---|----|
| 3.7 Total number of hours for individual study (a+b+c)        | 31 |
| 3.8 Total number of hours for academic activities (d+e+f+3.4) | 44 |
| 3.9 Total number of hours per semester (3.7+3.8)              | 75 |
| 3.10 Number of ECTS   | 3  |

**4. Prerequisites** (*where applicable*)

|                       |   |
|-----------------------|---|
| 4.1. curriculum-based | Marketing   |
| 4.2. competence-based | Proper usage of marketing concepts, methods, techniques and tools |

**5. Requisites** (*where applicable*)

|                               |                               |
|-------------------------------|-------------------------------|
| 5.1. course-related           | Room with projector and board |
| 5.2. seminar/laboratory-based | Room with projector and board |

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

|                           |   |
|---------------------------|---|
| Competences/Study results | R8/C8 Identify key performance indicators<br>R10/C10 Interpret financial statements |
| Transversal competences   | R22/CT22 Think analytically.  |

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

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

## 8. Course contents

| 8.1 Course  | Teaching methods                              | Remarks |
|---|---|---------|
| Introduction.<br>1. What is managerial accounting? Defining the managerial accounting. Cost accounting functions. Necessity and role of managerial accounting. The emergence and evolution of management accounting | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 2. The notion, content and classification of costs  | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 3. Calculations regarding the cost of production and their classification   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 4. Procedure for separation of production expenses into variable and fixed  | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 5. Procedure for separation of production expenses into variable and fixed II   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 6. Managerial accounting and controlling  | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 7. Managerial accounting and controlling II   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 8. Traditional methods of calculating costs   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 9. Standard cost method   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 10. Modern methods of calculating costs   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 11. Modern methods of calculating costs – II  | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 12.. Budgetary planning and budgetary control   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 13. Budgetary planning and budgetary control – II   | <i>Lecture, conversation, exemplification</i> | 2 hours |
| 14. Synthesis   | <i>Lecture, conversation, exemplification</i> | 2 hours |

**Bibliography**

1. Constantin O., Oncioiu I., Topor D., Ionescu A., Căpușeanu A., *Managementul costurilor*, Editura Universitară, București, 2021
2. Căpușeanu, S., *Contabilitatea de gestiune. Instrument de evaluare a performanței*, București, Editura Universitară, 2013
3. Briciu, S., Căpușeanu S., Rof, L.M., Topor D., (2010), *Contabilitatea și controlul de gestiune. Instrumente de evaluare a performanței entității*, Editura Aeternitas, Alba Iulia.
4. Briciu S., *Contabilitate Managerială* (2006), Editura Economica, București
5. Căpușeanu, S., (2013), *Contabilitatea de gestiune. Instrument de evaluare a performanței*, Editura Universitară.
6. Căpușeanu, S., (2009), *Elemente de management al costurilor*, Editura Economică, București.
7. Garrison, Ray H., Noreen, E.W. (2003). *Managerial accounting*, Boston: McGraw-Hill.
8. Tabără, N., Briciu, S., coordonatori, (2012), *Actualități și perspective în contabilitate și control de gestiune*, Editura TipoMoldova, Iași.
9. Topor D., (2014), *Noi dimensiuni ale informației de tip cost aferente procesului decizional în industria de vinificație*, Editura Universitară, București
10. Accounting Law NO. 82 OF 1991, published in the Official Gazette of Romania, Part I, no. 506 of July 27, 2007.
11. Order No 1802/2014 for the approval of accounting regulations concerning individual annual financial statements and consolidated annual financial statements, published in the Official Gazette of Romania No 963/30.12.2014.
12. OMFP 2861/ 2009, for the approval of rules on the organization and carrying out of the inventory of asset

**8.2. Seminar****Teaching methods****Remarks**

|  |   |         |
|--|---|---------|
| 1. What is managerial accounting? Type of expenses                     | Conversation, Examples, Team work, Role playing | 2 hours |
| 2. Direct and indirect expenses. Variable and fixed expenses           | Conversation, Examples, Team work, Role playing | 2 hours |
| 3. Costs   | Conversation, Examples, Team work, Role playing | 2 hours |
| 4. Accounting of production expenses and cost calculation              | Conversation, Examples, Team work, Role playing | 2 hours |
| 5. Modern cost calculation methods                                     | Conversation, Examples, Team work, Role playing | 2 hours |
| 6. Standard cost method  | Conversation, Examples, Team work, Role playing | 2 hours |
| 7. Modern cost calculation methods. Budget planning and budget control | Conversation, Examples, Team work, Role playing | 2 hours |

**Bibliography**

1. Constantin O., Oncioiu I., Topor D., Ionescu A., Căpușeanu A., *Managementul costurilor*, Editura Universitară, București, 2021
2. Căpușeanu, S., *Contabilitatea de gestiune. Instrument de evaluare a performanței*, București, Editura Universitară, 2013
3. Briciu, S., Căpușeanu S., Rof, L.M., Topor D., (2010), *Contabilitatea și controlul de gestiune. Instrumente de evaluare a performanței entității*, Editura Aeternitas, Alba Iulia.
4. Briciu S., *Contabilitate Managerială* (2006), Editura Economica, București
5. Căpușeanu, S., (2013), *Contabilitatea de gestiune. Instrument de evaluare a performanței*, Editura Universitară.
6. Căpușeanu, S., (2009), *Elemente de management al costurilor*, Editura Economică, București.
7. Garrison, Ray H., Noreen, E.W.(2003). *Managerial accounting*, Boston: McGraw-Hill.
8. Tabără, N., Briciu, S., coordonatori, (2012), *Actualități și perspective în contabilitate și control de gestiune*, Editura TipoMoldova, Iași.
9. Topor D., (2014), *Noi dimensiuni ale informației de tip cost aferente procesului decizional în industria de vinificație*, Editura Universitară, București
10. The Saylor Foundation, *Managerial Accounting*,

<https://resources.saylor.org/wwwresources/archived/site/textbooks/Managerial%20Accounting.pdf>.

11. De Brouwer, Philippe J.S., Managerial Accounting Methods and Functions, [https://www.de-brouwer.com/assets/students/uw\\_eMBA\\_wikibook-managerial-accounting.pdf](https://www.de-brouwer.com/assets/students/uw_eMBA_wikibook-managerial-accounting.pdf).

12. ORDER No. 2,036 of December 23, 2025 on the main aspects related to the preparation and submission of annual financial statements and annual accounting reports of economic operators to the National Agency for Fiscal Administration, Published in the OFFICIAL GAZETTE No. 41 of January 20, 2026

13. OMFP 2861/ 2009, for the approval of the rules on the organization and inventory of assets, debts and own capital items, published in the Official Gazette no. 704/20.10.2009

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

### **10. Assessment**

| Activity     | 10.1 Evaluation criteria                   | 10.2 Evaluation methods              | 10.3 Percent of final grade |
|--------------|--|--------------------------------------|-----------------------------|
| 10.4 Course  | Final evaluation                           | Written exam                         | 70%                         |
| 10.5 Seminar | Note obtained in the final assessment form | Projects, references, practical work | 30%                         |

**10.6 Minimum performance standard:** *Passing the exam requires obtaining a minimum grade of 5 (five) in the final exam, to which the points corresponding to the other previously scored activities will be added.*

Fill in date  
23.09.2025

Course leader signature  
Lecturer.PhD. Danci-Puțan Alina

Seminar tutor signature  
Lecturer.PhD. Danci-Puțan Alina

Approval date in department  
23.09.2025

Department director's signature  
Associate Professor PhD. Maican Silvia