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MANAGERIAL ACCOUNTING

1. Discipline/module data

Faculty	Economic and Business Engineering				
Department	Economics and Management				
Academic degree	Bachelor's degree studies, first cycle				
Study-programme	0413.1 Business and administration				
Year of study	**Semester**	**Type of evaluation**	**Formative category**	**Category of optionality**	**Credits ECTS**
II (full-time education)	3	E	D – professional field discipline	O - optional course unit	4
II (part-time education)	3	E	D – professional field discipline	O - optional course unit	4

2. Total estimated time

Total hours in the curriculum	Including:				
	Contact hours		Individual work		
	Course	Practical lessons	Year project	Study of theoretical material	Preparing applications
120 (f/t)	30	30	-	30	30
120 (p/t)	12	12	-	40	56

3. Prerequisites to access the discipline/module

According to the curriculum	Microeconomics, Macroeconomics, General and economic statistics, Basics of accounting
According to competences	The assimilation of theoretical concepts and the formation of economic thinking and the specific language of cost accounting, knowledge of the concepts, categories, methods of knowledge of managerial accounting. Imperative attention is given to the acquisition of the fundamental principles of managerial accounting, the formation of skills and competences regarding the accounting instrumentation of the main transactions and events related to costs, as well as the development of skills in substantiating economic decisions.

4. Conditions for carrying out the educational process

Course	Room equipped with a projector and computer, access to the Internet or Wi-Fi and arranged according to the requirements for the normal development of the study process.
Practical lessons	Methodical instructions for conducting practical lessons and seminars. Computers, internet access.

5. Specific competences acquired

Professional competences	✓ defining the concepts, procedures and methods used in the managerial accounting of the organization, as well as the economic, social and legislative factors that influence economic-financial operations; ✓ explaining the concepts, procedures and methods used in managerial accounting;

	✓ development of a procedure for analysis, evaluation and recording of economic operations in managerial accounting;
Transversal competences	The application of managerial-accounting professional values and ethics and the responsible execution of professional tasks, under conditions of limited autonomy and qualified assistance.

6. Subject/module objectives

General objective	Through its aim, the "Managerial Accounting" course unit aims to train students in economic thinking and practical skills regarding the organization and methodology of managerial accounting at the entity
Specific objectives	Primary attention is paid to the acquisition of the fundamental principles of accounting, the formation of skills and competences regarding the accounting instrumentation of the main transactions and events related to costs, the knowledge of the concepts, categories, methods of knowledge of management accounting, as well as the development of skills in substantiating economic decisions.

7. Content of the subject/module

Topics of teaching activities	Number of hours	
	full-time study	part-time study
Lecture topics		
1. Managerial accounting concepts	2	2
2. Manufacturing Cost Accounting: Concepts and Treatments	4	2
3. Accounting of costs, works performed and services provided by auxiliary activities	2	
4. Cost accounting of core activities	2	2
5. Accounting for indirect production costs	2	
6. Calculation of the unit cost of products (works and services)	2	2
7. Cost of capital and risk management	4	
8. Inventory Costing and Capacity Analysis	4	2
9. The basics of budgeting	4	
10. Performance measurement and managerial decision-making	4	2
Total course	**30**	**12**
Topics of practical lessons		
1. Managerial accounting concepts	2	2
2. Manufacturing Cost Accounting: Concepts and Treatments	4	
3. Accounting of costs, works performed and services provided by auxiliary activities	2	2
4. Cost accounting of core activities	2	
5. Accounting for indirect production costs	2	2
6. Calculation of the unit cost of products (works and services)	2	
7. Cost of capital and risk management	4	2
8. Inventory Costing and Capacity Analysis	4	
9. The basics of budgeting	4	2
10. Performance measurement and managerial decision-making	4	2
Total practical lessons	**30**	**12**

8. References:

Mains (Mandatory)	1. Kurt Heisinger, Sierra College, Joe Hoyle, University of Richmond. Managerial Accounting. Publisher: Saylor Foundation. Last Update: 2023. ISBN: 9781453345290

	2. Management Accounting: The Ultimate Guide to Managerial Accounting for Beginners Including Management Accounting Principles Edition I. Publisher Bravex Publications, 2020, ISBN: 978-1647484286 3. Carl Warren, William Tayler, Managerial Accounting, 15th Edition Publisher: Cengage Learning, 2019, ISBN: 978-1337912020 4. Management Accounting, 4th Edition Leslie G. Eldenburg, Albie Brooks, Judy Oliver, Gillian Vesty, Rodney Dormer, Vijaya Murthy, Nick Pawsey , 2019, ISBN: 978-0-730-36942-4 5. Managerial accounting, https://moodle.utm.md/course/view.php?id=2435
Additional (optional)	1. Csun Gateway. Managerial Accounting Study Guide 2. Management accounting. Study text. 2009. ISBN NO: 9966-760-23-7 3. LITVIN, Aurelia, TRACH, Dmitrii. The impact of the evolution of macroeconomic indicators on the sustainable development of enterprises from Republic of Moldova. In: Scientific papers. Series "Management, Economic Engineering in Agriculture and Rural Development", 2020, vol. 20, pp. 323-330. ISSN 2284-7995.

9. Evaluation

Education form	**Periodic evaluations**		**Current evaluation**	**Individual study**	**Exam**
	PE 1	PE 2			
full-time study	15%	15%	15%	15%	40%
part time study		25%		25%	50%
Minimum performance standard					
Attendance and involvement (activity) at lectures and practical lessons. Obtaining the minimum grade '5' for each type of evaluation.					