

## **TUTORIAL COURSE FORM – 2022-2023 ACADEMIC YEAR**

| Name of the tutorial course                           | MANAGEMENT ACCOUNTING                                 |
|---|---|
| (incoming Erasmus/exchange students)                  |   |
| Name of the professor                                 | Pavaloaia Leontina                                    |
| Email of the professor                                | betianu@uaic.ro                                       |
| Office of the professor                               | B521  |
| <b>Consultation hours</b>                             | Monday: 9 AM  |
| Semester(s) in which the tutorial course is available | I, II   |
| No. of ECTS credits                                   | 6   |
| Level of study (bachelor/master/PhD)                  | bachelor  |
| Short description/Contents                            | 1.Introduction to Management Accounting               |
|   | 2. Analyzing Cost-Volume-Profit Relationship          |
|   | 3. Product Cost Flows and Business Organizations      |
|   | 4. Capital Investment Decisions                       |
|   | 5. Activity Based Costing and Quality Management      |
|   | 6. Making Decisions Using Relevant Information        |
|   | 7. Continuous Improvement in Management               |
|   | Accounting  |
| Assessment/Evaluation                                 | 1. Project – ABC method - 50%, deadline: 12 week      |
|   | 2. Exam - 50%   |
| Bibliography  | Colin Drury , 2008, Management and Cost Accounting,   |
|   | 7th edition, South Western                            |
|   | Hught Coombs, David Hobbs, Ellis Jenkis, 2005,        |
|   | Management Accounting. Principles and Applications,   |
|   | Sage Publication                                      |
|   | Hussey Jill, Hussey Roger, 1999, Cost and Management  |
|   | Accounting, Palgrave Business Maeters, second edition |
|   | John Innes, 2004, Handbook of Management              |
|   | Accounting, 3rd edition                               |
|   | Swain Albrecht Stice, 2005, Management Accounting,    |
|   | Thomson South Western                                 |
| Prerequisites (if any)                                |   |
| Observations  |   |
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