



UNIVERSITATEA „ALEXANDRU IOAN CUZA” din IAȘI

FACULTATEA de ECONOMIE ȘI ADMINISTRAREA AFACERILOR

TUTORIAL COURSE FORM

2025-2026 ACADEMIC YEAR

Name of the tutorial course (incoming Erasmus/exchange students)	MANAGEMENT ACCOUNTING
Name of the professor	Pavaloaia Leontina
Email of the professor	betianu@uaic.ro
Office of the professor Consultation days/hours	B521 Monday: 13.00
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-Volum-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 – Analyzing Cost-Volum-Profit - 50%, deadline: 12 weeks of semester 2. Exam - 50%: 14 weeks of semester
Bibliography	Colin Drury , 2008, <i>Management and Cost Accounting</i> , 7th edition, South Western Hught Coombs, David Hobbs, Ellis Jenkis, 2005, <i>Management Accounting. Principles and Applications</i> , Sage Publication Hussey Jill, Hussey Roger, 1999, <i>Cost and Management Accounting</i> , Palgrave Business Maeters, second edition John Innes, 2004, <i>Handbook of Management Accounting</i> , 3rd edition Swain Albrecht Stice, 2005, <i>Management Accounting</i> , Thomson South Western
Observations	