**Course Syllabus**

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| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Master |
| Program of study | **Accounting and Audit** |

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| Course | **Advanced** **Management Accounting** |
| Code | SC.CA.O.2.09 |
| Year of study (semester) | I (II) |
| Number of hours | 56 |
| Number of credits | 7 |
| Professor | Prof. Ph.D. Mariana MAN |

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| **No.** | **Topic** |
|  | Basis of management accounting organization. |
| 2. | The characteristics of the full costs and the expenses they make up. Calculation methods based on the full cost principle. |
| 3. | Calculation methods based on the principle of constant reports (GP method, UVA method). |
| 4. | Standard-cost method. Organization of standard cost accounting. |
| 5. | The impact of activity variation on costs, results and stocks. |
| 6. | Activity Based Costing method (ABC). |
| 7. | Cost variability; cost-volume-profit model. |
| 8. | Methods based on partial cost principle (Direct-Costing method, marginal cost method). |
| 9. | Current cost criticisms and trends. |