**Course Syllabus**

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| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Bachelor |
| Program of study | Accounting and Management Information Systems |

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| Course | **Management Accounting** |
| Code | C.C.3.1.01 |
| Year of study (semester) | III (V) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Prof. Ph.D. Mariana MAN |

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| **No.** | **Topic** |
|  | Basis of organizing management accounting and costing: the notion and scope of management costs and accounting, production classification and its importance for management accounting and costing, classification of production costs, costing principles, classification of production cost calculations, object and unit of costing |
| 2. | Costing procedures: procedures for allocating indirect costs; procedures for the delimitation of fixed and variable production costs; cost estimation and costing processes for interdependent manufacturing production; cost calculation methods per unit of product |
| 3. | Methods of calculating costs. Global Method, Order Method and Phase Method. Managing management accounting in the concept of these methods. |
| 4. | Budgeting costs. Model of costing budgets. Sizing budget costs. |