

UNIVERSITY OF ECONOMICS - VARNA
FACULTY OF FINANCE AND ACCOUNTING
ACCOUNTING DEPARTMENT

ACCEPTED BY:

Rector:

(Prof. Dr. Plamen Iliev)

SYLLABUS

SUBJECT: “MANAGEMENT ACCOUNTING 1”;

DEGREE PROGRAMME: „Accounting“; BACHELOR’S DEGREE

YEAR OF STUDY: 3; SEMESTER: 5;

TOTAL STUDENT WORKLOAD: 240 h.; incl. curricular 75 h.

CREDITS: 8

DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURSE</i>	WORKLOAD, h.	TEACHING HOURS PER WEEK, h
CURRICULAR:		
incl.		
• LECTURES	45	3
• SEMINARS (lab. exercises)	30	2
EXTRACURRICULAR	165	-

Prepared by:

1.
(Assoc. Prof. Dr. Anita Atanassova)

2.
(Ch. Assist. Prof. Dr. Dragan Georgiev)

Head of department:
„Accounting department” (Assoc. Prof. Dr. Slavi Genov)

I. ANNOTATION

“Management Accounting 1” presents an essential tools, enhancing managers’ abilities to make effective economic decisions. The aim of the course is to help students acquire fundamental knowledge and skills in the following areas: Conceptual framework of management accounting; An introduction to cost terms, concepts, classifications and purposes; Costing accounting techniques; Fundamentals of budgeting and control within organizations; Accounting control systems and Preparing relevant information for decision making.

Graduating this course students will have the fundamental knowledge and skills for future disciplines in bachelor and master level like “Management Accounting 2”, “Financial Analysis”, “Financial Management”, “Business Analysis” and “Advanced Management Accounting”.

II. THEMATIC CONTENT

No.	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
	1. Conceptual framework of management accounting	5	3	
	2. An introduction to cost terms, concepts, classifications and purposes	5	3	
	3. Cost accounting techniques	6	5	
	4. Fundamentals of budgeting process and budgeting techniques within organizations	14	9	
	5. Accounting control systems	8	6	
	6. Preparing basic relevant information for decision making	7	4	
	Total:	45	30	

III. FORMS OF CONTROL:

No. by row	TYPE AND FORM OF CONTROL	№	extra-curricular, h.
1.	Midterm control		
1.1.	Course work/ home work	1	45
1.2.	Midterm test– closed books	1	45
	Total midterm control:	2	90
2.	Final term control		
2.1.	Final test- closed books	1	75
	Total final term control:	1	75
	Total for all types of control:	3	165

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. Brewer, P. , R. Garrison, E.Noreen. Introduction to Managerial Accounting, McGraw-Hill/Irwin, 2010
2. Drury, C. Management and cost accounting. South-Western CENGAGE Learning, 2008
3. ACCA F2 Complete Learning Solution Management Accounting (MA), <http://kaplan-publishing.kaplan.co.uk/acca-books/F2/Pages/complete-learning-solution.aspx>, 2016
4. ACCA F2 Exam Kit Management Accounting (MA), <http://kaplan-publishing.kaplan.co.uk/acca-books/f2/Pages/exam-kit.aspx>, 2016
5. ACCA F2 Complete Text Management Accounting (MA), <http://kaplan-publishing.kaplan.co.uk/acca-books/f2/Pages/complete-text.aspx>, 2016
6. CIMA C01 Study Text Fundamentals of Management Accounting, <http://kaplan-publishing.kaplan.co.uk/cima/c01/pages/study-text.aspx>, 2016
7. CIMA C01 Exam Practice Kit Fundamentals of Management Accounting, <http://kaplan-publishing.kaplan.co.uk/cima/c01/Pages/practice-kit.aspx> , 2016

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Horngren, Charles T. and others, Management Accounting- Global Edition, Pearson, USA, 2011
2. Atrill, Peter, McLaney, Eddie, Management accounting for decision makers, Pearson, 2009
3. Bhimani Alnoor (editor), Contemporary issues in Management accounting, Oxford University Press, 2006