

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

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**ACCEPTED BY:**

**Rector:**

( Prof. Dr. Plamen Iliev)

**SYLLABUS**

**SUBJECT: “MANAGEMENT ACCOUNTING 2”;**

**DEGREE PROGRAMME: „Accounting“; BACHELOR’S DEGREE**

**YEAR OF STUDY: 4; SEMESTER: 7;**

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

**CREDITS: 8**

**DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM**

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

Prepared by:

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

2. ....  
(Ch. Assist. Prof. Dr Iliyan Hristov)

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

## I. ANNOTATION

The course “Management Accounting 2” supplements the fundamentals of management accounting “Management Accounting 1”. The broad area of Management Accounting is deeper explained and discussed, as to provide diverse tools that enhance efficient manager’s decisions. The course is useful in creating both technical perceptions and meaningful understanding of management accounting aims, and technique application. The students will acquire knowledge and skills in the following areas: Cost accounting systems and modern costing concepts; Preparing information for making short-term product, pricing and profitability decisions making ; Implementation and application of budgeting systems in the managerial process and Making decisions under conditions of risk and uncertainty.

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

## II. THEMATIC CONTENT

No.	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
	<b>1. A framework of costing systems and modern costing concepts</b>	<b>14</b>	<b>9</b>	
	<b>2. Preparing information for short-term decision making: product, pricing and profitability decisions</b>	<b>14</b>	<b>9</b>	
	<b>3. Implementation and application of budgeting systems in the managerial process</b>	<b>11</b>	<b>8</b>	
	<b>4. Making decisions under conditions of risk and uncertainty</b>	<b>6</b>	<b>4</b>	
	<b>Total:</b>	<b>45</b>	<b>30</b>	

## III. FORMS OF CONTROL:

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

## **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 F5 Complete Learning Solution Performance Management (PM), <http://kaplan-publishing.kaplan.co.uk/acca-books/f5/Pages/complete-learning-solution.aspx>, ISBN: CLSF1J17, 2016
4. ACCA F5 Complete Text Performance Management (PM), <http://kaplan-publishing.kaplan.co.uk/acca-books/f5/Pages/complete-text.aspx> , ISBN: 978-1-78415-677-0, 2016
5. ACCA F5 Exam Kit Performance Management (PM), <http://kaplan-publishing.kaplan.co.uk/acca-books/f5/Pages/exam-kit.aspx> , ISBN: 978-1-78415-694-7, 2016
6. CIMA P1 Study Text Management Accounting, <http://kaplan-publishing.kaplan.co.uk/cima/p1/Pages/study-text.aspx> , ISBN: 978-1-78415-299-4, 2016
7. CIMA P1 Exam Practice Kit Management Accounting, <http://kaplan-publishing.kaplan.co.uk/cima/p1/Pages/practice-kit.aspx> , ISBN: 978-1-78415-317-5, 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