

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

Adopted by the FC (record №/ date):

Adopted by the DC (record №/ date):

ACCEPTED BY:

Dean:

(Assoc. Prof. Dr Hristina Blagoycheva)

SYLLABUS

SUBJECT: "MANAGEMENT ACCOUNTING 1";

DEGREE PROGRAMME: „Accounting“; BACHELOR'S DEGREE

YEAR OF STUDY: 3; SEMESTER: 5;

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

CREDITS: 8

DISTRIBUTION OF STUDENT WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURSE</i>	WORKLOAD, hours	TEACHING HOURS PER WEEK, hours
CURRICULAR: incl. <ul style="list-style-type: none">• LECTURES• SEMINARS / LAB. EXERCISES	45 30	3 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 I” 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

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

III. FORMS OF CONTROL:

№	TYPE AND FORM OF CONTROL	Number	extracurricular, hours
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:

12.00.04 RP

1. ACCA(2018) Management Accounting MA. Berkshire: Kaplan Publ. P.28 ; 590 p. ; I.4.
2. Atrill, P., McLanet, E. (2019). Management Accounting for Decision Makers Paperback, Pearson.
3. CIMA (2017). Fundamentals of Management Accounting. Subject BA2 : Study Text : CIMA. Berkshire: Kaplan Publ.. XXIV ; 766 p.
4. CIMA (2017). Fundamentals of Management Accounting. Subject BA2 : Exam Practice Kit : CIMA. Berkshire: Kaplan Publ.. P.18 ; 128 p.
5. Drury, C. (2016) “Management Accounting for Business”, 6th edition, Cengage learning.

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Atanassova, A. (2017) Application of Management Accounting Tools in Bulgaria Knowledge for Market Use 2017: People in Economics - Decisions, Behavior and Normative Models : International Scientific Conference Proceedings, Olomouc : Palacky University , 2017, 22 - 28. http://knowledgeconference.upol.cz/downloads/2017-Knowledge_for_Market_Use_Proceedings.pdf.
2. Atanassova, A. (2016). Approaches to Define Management Accounting. Conference „Knowledge for Market Use“, UPOL, Czech Republic, September 2016, p.18-23. Olomouc. <http://knowledgeconference.upol.cz/downl>
3. Atanassova, A. (2016). Costing Methods and Their Use in Bulgaria. 3rd International Multi-disciplinary Scientific Conference on Social Sciences and Arts SGEM 2016, www.sgemsocial.org, SGEM2016 Conference Proceedings, ISBN 978-619-7105-74-2 / ISSN 2367-5659, 24-31 August, 2016, Book 2 Vol. 3, p.129-136, DOI: 10.5593/SGEMSOCIAL2016/B23/S06.017
4. Bhimani, A., Horngren. C.T. (2015). Management Accounting
5. Burns, J., Quinn, M., Warren, L., Oliveira, J. (2013). Management Accounting. McGraw Hill
6. CIMA (2017) Management Accounting. Paper P1 : CIMA : Study Text . Berkshire: Kaplan Publ.. XX ; 698 p. ; I.6.
7. CIMA (2017) Management Accounting. Subject P1 : CIMA : Exam Practice Kit. Berkshire: Kaplan Publ.. P.20 ; 134 p.
8. Drury, C. (2015) “Management and Cost Accounting”, 9th edition, Cengage learning.
9. Georgiev, D. (2016) Applying Of The Uniform System Of Accounts For The Lodging Industry (USALI) For The Purposes Of Financial And Management Accounting, Izvestiya, 2016, issue 2, p. 154-167
10. Georgiev, D. (2014) Application of ‘cost-volume-profit’ Analysis In The Hotel Industry (Based on Survey Data of High-ranking Hotels in the North-east Region of Bulgaria), Izvestiya, issue 3, p. 48-60
11. Horngren, Ch.T., Datar, S. M., Rajan, M.V.(2013) Cost Accounting, Pearson.
12. Seal, W., Garrison, R. H. (2011) Management Accounting
13. Weygandt, J., Kimmel, P., Kieso, D. (2014). Accounting Principles, Wiley.