

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

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Adopted by the FC (record №11/25.04.2024):

Adopted by the DC (record №11/16.04.2024):

**ACCEPTED BY:**

**Dean:**

(Assos. Prof. Daniela Georgieva, PhD)

## **SYLLABUS**

**SUBJECT: „MANAGEMENT ACCOUNTING I“**

**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 HOURS</i>	<b>WORKLOAD, hours</b>	<b>TEACHING HOURS PER WEEK, hours</b>
<b>CURRICULAR:</b>		
incl.		
• LECTURES	45	3
• SEMINARS / LAB. EXERCISES	30	2
<b>EXTRACURRICULAR</b>	165	-

Prepared by:

1. ....

(Assoc. Prof. Anita Atanassova, PhD)

2. ....

(Ch. Assist. Prof. Dragan Georgiev, PhD)

Head of Department

of accounting .....

(Assoc. Prof. Nadezhda Popova-Yosifova, PhD)

## **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”.*

*Competencies:*

- 1. Language literacy, including;*
- 2. Multilingual competence, including;*
- 3. Mathematical competence and competence in the field of exact sciences, technologies and engineering, including;*
- 4. Digital competence, including;*
- 5. Personal and social competence, including;*
- 6. Civil competence, including*
- 7. Entrepreneurial competence, including.*

*The discipline is integrated/hybrid. It uses linguistic, psychological, social, economic, accounting, legal knowledge, management approaches, research methods and other skills.*

## **II. THEMATIC CONTENT**

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

## **III. FORMS OF CONTROL**

№	TYPE AND FORM OF CONTROL	Number	extracurricular, hours
<b>1.</b>	<b>Midterm control</b>		
1.1.	Homework	1	20
1.2.	Problem solving	1	35
1.3.	Theoretical Test	1	35
	<b>Total midterm control:</b>	<b>3</b>	<b>90</b>
<b>2.</b>	<b>Final term control</b>		

2.1.	Examination	1	75
	<b>Total final term control:</b>	<b>1</b>	<b>75</b>
	<b>Total for all types of control:</b>	<b>4</b>	<b>165</b>

#### **IV. LITERATURE**

##### **REQUIRED (BASIC) LITERATURE:**

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. Атанасова, А. (2021) Управленско счетоводство. Варна : Наука и икономика
2. AICPA, CIMA. (2020). GMAP Effective management accounting: Improving decisions and building successful organisations. [Online] Available at: <https://www.aicpa-cima-cn.com/upload/file/File20230710170611.pdf>
3. AICPA. (2018). Rethinking the business model 2018. Business Models Concepts. [Online] Available at: <https://www.aicpa-cima.com/resources/download/business-models-concepts-cgma-white-paper>
4. 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](http://knowledgeconference.upol.cz/downloads/2017-Knowledge_for_Market_Use_Proceedings.pdf).
5. 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>
6. Atanassova, A. (2016). Costing Methods and Their Use in Bulgaria. 3rd International Multidisciplinary Scientific Conference on Social Sciences and Arts SGEM 2016, [www.sgemsocial.org](http://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
7. Bhimani, A., Horngren. C.T. (2015). Management Accounting
8. Burns, J., Quinn, M., Warren, L., Oliveira, J. (2013). Management Accounting. McGraw Hill
9. CIMA (2017) Management Accounting. Paper P1 : CIMA : Study Text . Berkshire: Kaplan Publ.. XX ; 698 p. ; I.6.
10. CIMA (2017) Management Accounting. Subject P1 : CIMA : Exam Practice Kit. Berkshire: Kaplan Publ.. P.20 ; 134 p.