

**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 II“**

**DEGREE PROGRAMME: Accounting; BACHELOR'S DEGREE**

**YEAR OF STUDY: 3; SEMESTER: 6**

**TOTAL STUDENT WORKLOAD: 210 hours; incl. curricular 75 hours**

**CREDITS: 7**

### **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>
CURRICULAR: incl.		
• LECTURES	45	3
• SEMINARS / LAB. EXERCISES	30	2
EXTRACURRICULAR	135	-

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**

*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”.*

*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. A framework of costing systems and modern costing concepts</b>	14	9	
	<b>Theme 2. Preparing information for short-term decision making: product, pricing and profitability decisions</b>	14	9	
	<b>Theme 3. Implementation and application of budgeting systems in the managerial process</b>	11	8	
	<b>Theme 4. Making decisions under conditions of risk and uncertainty</b>	6	4	
	<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	15
1.2.	Problem solving	1	30
1.3.	Theoretical Test	1	30
<b>Total midterm control:</b>		<b>3</b>	<b>75</b>

<b>2.</b>	<b>Final term control</b>		
2.1.	Examination	1	60
	<b>Total final term control:</b>	<b>1</b>	<b>60</b>
	<b>Total for all types of control:</b>	<b>4</b>	<b>135</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. CIMA (2017) Management Accounting. Paper P1 : CIMA : Study Text . Berkshire: Kaplan Publ.. XX ; 698 p. ; I.6.
6. CIMA (2017) Management Accounting. Subject P1 : CIMA : Exam Practice Kit. Berkshire: Kaplan Publ.. P.20 ; 134 p.
7. 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-pape>
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>.
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.

11. Drury, C. (2015) "Management and Cost Accounting", 9<sup>th</sup> edition, Cengage learning.
12. 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
13. 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
14. Horngren, Ch.T., Datar, S. M., Rajan, M.V.(2013) Cost Accounting, Pearson.
15. Seal, W., Garrison, R. H. (2011) Management Accounting
16. Weygandt, J., Kimmel, P., Kieso, D. (2014). Accounting Principles, Wiley.