

SYLLABUS

1. Information on academic programme

1.1. University	"1 Decembrie 1918" University of Alba Iulia
1.2. Faculty	Faculty of Economics
1.3. Department	Business Administration and Marketing
1.4. Field of Study	Business Administration
1.5. Cycle of Study	Undergraduate
1.6. Academic programme / Qualification	Business Administration/ 242102 Process improvement specialist, 242102 242104 Process manager, 242110 Economic performance planning, control and reporting specialist

2. Information of Course Matter

2.1. Course		Accounting		2.2. Code		BA114	
2.3. Course Leader/ Seminar Tutor			Topor Ioan Dan				
2.4. Seminar Tutor			Topor Ioan Dan				
2.5. Academic Year	I	2.6. Semester	I	2.7. Type of Evaluation (E – final exam/C-examination /VP)	E	2.8. Type of course (C– Compulsory, Op – optional, F - Facultative)	O

3. Course Structure (Weekly number of hours)

3.1. Weekly number of hours	3	3.2. course	2	3.3. seminar, laboratory	1
3.4. Total number of hours in the curriculum	42	3.5. course	28	3.6. seminar, laboratory	14
Allocation of time:					hours
Individual study of readers					35
Documentation (library)					26
Home assignments, Essays, Portfolios					20
Tutorials					-
Assessment (examinations)					2
Other activities.....					-
3.7 Total number of hours for individual study		83			
3.9 Total number of hours per semester		125			
3.10 Number of credits		5			

4. Prerequisites (where applicable)

4.1. about curriculum	
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4.2. about competences	
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5. Requisites (where applicable)

5.1. course-related	Classroom with video projector / board
5.2. seminar/laboratory-based	Classroom with video projector board

6. Specific competences to be acquired (chosen by the course leader from the programme general competences grid)

Professional competences	<p>C1. Knowledge, and understanding of the fundamental concepts, theories and methods in the field and the specialty area; their adequate use in professional communication;</p> <p>C2. Use of basic knowledge to explain and interpret various types of concepts, situations, processes, projects, etc. associated with the field</p> <p>C3. Application of basic principles and methods for solving well-defined problems / situations typical of the industry under qualified assistance conditions</p> <p>C4. Appropriate use of standard evaluation criteria and methods to assess the quality, merit and limitations of processes, programs, projects, concepts, methods and theories</p> <p>C5. Development of professional projects using established principles and methods in this field</p>
Transversal competences	-

7. Course objectives (as per the programme specific competences grid)

7.1 General objectives of the course	<i>Develop the student's capacity to correctly and efficiently build and use accounting information at entity level</i>
7.2 Specific objectives of the course	<ul style="list-style-type: none"> - <i>assimilation of basic accounting knowledge required by the profession;</i> - <i>creating the conditions for the further expansion of accounting knowledge by industry and field of activity;</i> - <i>integration of accounting knowledge with other knowledge in economic sectors;</i> - <i>development of economic thinking and operationalization with financial - accounting regulations;</i> - <i>acquisition of practical skills related to the application of accounting in the context of a market economy;</i> - <i>development of decision-making capacity by using financial - accounting information;</i> - <i>broadening the knowledge of micro-economics.</i>

8. Course contents

8.1 Course	Teaching methods	Observations
<p><i>Chapter I. What is accountancy?</i></p> <p><i>1.1. Evolution accountancys</i></p> <p><i>1.2. The object and objectives of accounting</i></p>	<p><i>Lecture, presentation, discussions</i></p>	<p><i>8 hours</i></p>

<p><i>Chapter II. Double entry accounting</i></p> <p><i>2.1. The double game components</i></p> <p><i>2.2. The influence of transactions and transactions on financial position and the recognition of balance sheet and profit and loss account structures</i></p> <p><i>2.3. Double entry using accounts</i></p> <p><i>2.4. Plan of accounts</i></p>	<p><i>Lecture, presentation, discussions</i></p>	<p><i>8 hours</i></p>
<p><i>Chapter III. Accounting work closing the year</i></p> <p><i>3.1. Inventory of assets and liabilities</i></p>	<p><i>Lecture, presentation, discussions</i></p>	<p><i>4 hours</i></p>
<p><i>Chapter IV. Verification balance</i></p> <p><i>4.1. The concept, role and functions of verification</i></p> <p><i>4.2. Classification of test balances</i></p> <p><i>4.3. The identification of errors by means of check balances</i></p>	<p><i>Lecture, presentation, discussions</i></p>	<p><i>8 hours</i></p>

8.2 Bibliography

1. Briciu S., Popa I., E., Bunget O., Peres C., Stefan P., accounting bases. Practical applications, Economic Publishing, Bucharest, 2009.
2. Capron M., future accounting, Humanitas Publishing House, Bucharest, 1994.
3. Calin O., Ristea M., accounting bases, Genicod Publishing, Bucharest 2002.
4. Caraians , C . Dumitriana, M., (coord.), accounting bases, University Publishing House, Bucharest, 2008.
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6. CENar I., the accounting bases. Theoretical foundations, Aeternitas Publishing, Alba Iulia, 2008.
7. CENar I., the accounting bases. Practical guide, Aeternitas Publishing, Alba Iulia, 2010.
8. Colasse Bernard, General accounting, Moldova Publishing House, Iasi, 1995.
9. Luciureanu Radu, double-party accounting Treaty, Junea Publishing House, Iasi, 1981.
10. Evian I., double accounting, Bucharest, 1946.
11. Feleaga N., Ionascu I., Financial accounting Treaty, Vol. I, Economic Publishing House, Bucharest, 1998.
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13. Feleaga N., Malciu L., Bunea St, accounting Basics – a European and international approach, Economic Publishing, 2002.
14. Garnier P., La comptabilité, algèbre du droit, méthode d’observation des sciences économiques, Dunund, Paris, 1947.
15. Haromnea E, accounting Treaty, Vol. I, Sedcom Libris Publishing House, Iasi, 2001.
16. Horomnea E., the scientific bases of accounting, TipoMoldova Publishing, Iasi, 2008.
17. Ionascu Ion, dynamics of contemporary accounting doctrines, Economic Publishing House, Bucharest, 2003.
18. Luca Paciolo, Summa di Arithmethica, geometry, Proporioni et Proportionalita, Venice, 1494.
19. Matis Dumitru, accounting bases.theoretical and practical aspects,Alma Mater Publishing House,Cluj Napoca,2005
20. Oprean I. (Coord.), accounting bases, Inteltrust Publishing House, Deva, 2001.
21. Oprean Ioan and colab., accounting bases – accounting records logic, Dacia Publishing House, Cluj-Napoca, 2002.
22. Panturu C. I., the science of accounts or double-party accounting, Brasov, 1908.
23. Ristea M. Normalization of accounts – base and alternative, Economic tribe Publishing, Bucharest, 2002.
24. Schmalenbach Eugen, Grundlagen dynamischer Bilanzleher, Cologne, 1919.
25. Tamasan T., Scientific accounting bases, Scientific Publishing, Bucharest, 1973.
26. Todea N., accounting theory, Aeternitas Publishing House, Alba Iulia, 2009.
27. Accounting Act No 82/1991, republished, Official Gazette of Romania No 454 of 18 June 2008
28. Order No 1802/2014 for the approval of accounting regulations concerning individual annual financial statements and

consolidated annual financial statements, published in the Official Gazette of Romania No 963/30.12.2014. 29. OMFP 2861/ 2009, for the approval of rules on the organization and carrying out of the inventory of assets		
Seminar-lab		
Chapter I. What is accounting? The evolution of accounting. Subject matter and objectives of the accounts	<i>Presentation, analysis, discussions</i>	<i>4 hours</i>
Chapter II. Double entry accounting The double game components. The influence of transactions and transactions on the financial position and the recognition of balance sheet and profit and loss account structures. Double entry using accounts. The chart of accounts	<i>Presentation, analysis, discussions</i>	<i>4 hours</i>
Chapter III. Accounting work closing the year Inventory of assets and liabilities	<i>Presentation, analysis, discussions</i>	<i>2 hours</i>
Chapter IV. Verification balance The concept, role and functions of verification. Classification of test balances. The identification of errors by means of check balances	<i>Presentation, analysis, discussions</i>	<i>4 hours</i>
8. Bibliography <ol style="list-style-type: none"> 1. CENar I., the accounting bases. Theoretical foundations, Aeternitas Publishing, Alba Iulia, 2008. 2. CENar I., the accounting bases. Practical guide, Aeternitas Publishing, Alba Iulia, 2010. 3. Horomnea E., the scientific bases of accounting, TipoMoldova Publishing, Iasi, 2008. 4. Todea N., accounting theory and financial reporting, Aeternitas Publishing House, Alba Iulia, 2009. 5. Order No 1802/2014 for the approval of accounting regulations concerning individual annual financial statements and consolidated annual financial statements, published in the Official Gazette of Romania No 963/30.12.2014. 6. OMFP 2861/ 2009, for the approval of the rules on the organization and inventory of assets, debts and own capital items, published in the Official Gazette no. 704/20.10.2009 7. OMFP No 2634/2015 on financial and accounting documents, published in Official Gazette No 910/09.12.2015. 		

9. Corroboration of course contents with the expectations of the epistemic community's significant representatives, professional associations and employers in the field of the academic programme

The content of discipline is adapted to the current legislative framework and can contribute to the training of accountancy professionals. It is the starting point for deepening the area of accounting to meet the current practical needs of employers.

10. Assessment

Type of activity	10.1 Assessment criteria	10.2 Assessment methods	10.3 Weight of the final grade
10.4 Course	<i>Note obtained in the final assessment form</i>	<i>Written exam</i>	80%
	-	-	-
10.5 Seminar	<i>Note obtained in the final assessment form</i>	<i>Projects, references, practical work</i>	20%
	-	-	-
10.6 Minimum performance standard: Obtaining minimum 5 (five).			

- *knowledge of at least 50 % of the knowledge presented;*
- *acquisition of theoretical and practical skills, demonstrated by appropriate use of at least half of the concepts presented*

Fill in date
4.09.2019

Course titular's signature,
PhD Assoc.Prof. Topor Ioan Dan



Seminar titular's signature,

PhD Assoc.Prof. Topor Ioan Dan



Approval date in department
5.09.2019

Department director's signature,
PhD Assoc.Prof. Gavrilă-Păven Ionela

