

SYLLABUS
University year 2019-2020

Year of Study 1 / Semester 1

1. Information on academic programme

1.1. University	„1 Decembrie 1918” of Alba Iulia
1.2. Faculty	Faculty of Economic Sciences
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, 242104 Responsabil proces, 242110 Specialist in economic performance planning, control and reporting

2. Information of Course Matter

2.1. Course		Accounting		2.2. Code		AA114	
2.3. Course Leader				Topor Ioan Dan			
2.4. Seminar Tutor				Topor Ioan Dan			
2.5. Academic Year	1	2.6. Semester	1	a)Type of Evaluation (E – final exam/ CE - colloquy examination / CA -continuous assessment)	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 ECTS	5

4. Prerequisites (where applicable)

4.1. curriculum-based	
4.2. competence-based	

5. Requisites (where applicable)

5.1. course-related	Room equipped with blackboard / projector
5.2. seminar/laboratory-based	Room equipped with blackboard / projector

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

Professional competences	<p>C1. Knowledge, understanding of basic concepts, theories and methods of the field and area of specialization; appropriate 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>4. 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>5. Development of professional projects using established principles and methods in this field</p>
Transversal competences	CT3 The ability to effectively harness resources and learning techniques for their own development

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

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

8. Course contents

8.1 Course (learning units)	Teaching methods	Remarks
<p>Chapter I. What is accounting?</p> <p>1.1. Accounting evolution</p> <p>1.2. Subject and objectives of the accounts</p>	<i>Lecture, conversation, exemplification</i>	8 hours
<p>Chapter II. Double entry accounting</p> <p>The double game components</p> <p>2.2. The influence of transactions and operations on financial position and the recognition of balance sheet and profit and loss account structures</p> <p>2.3. Double entry using accounts</p>	<i>Lecture, conversation, exemplification</i>	8 hours

2.4. The chart of accounts		
Chapter III. Accounting work closing the year 3.1. Inventory of assets and liabilities	<i>Lecture, conversation, exemplification</i>	4hours
Chapter IV. Trial balance 4.1. Concept, role and functions of verification 4.2. Classification of balances check 4.3. Identify errors by means of checkscales	<i>Lecture, conversation, exemplification</i>	8hours

8.2 Bibliography

1. Briciu S., Popa I., E., Bunget O., Peres C., Stefan P., *Bazele Contabilității. Aplicații practice*, Editura Economică, București, 2009.
2. Capron M., *Contabilitatea în perspectivă*, Editura Humanitas, București, 1994.
3. Călin O., Ristea M., *Bazele contabilității*, Genicod Publishing, București 2002.
4. Caraiani , C . Dumitrana , M., (coord.),*Bazele contabilității*, Editura Universitară,București,2008.
5. Caraiani , C . Dumitrana , M., (coord.),*Bazele contabilității.Aplicații și studii de caz*, Editura Universitară, București,2008.
6. Cenar I., *Bazele contabilități. Fundamente teoretice*, Aeternitas Publishing, Alba Iulia, 2008.
7. Cenar I., *Bazele contabilități. Îndrumar practic*, Aeternitas Publishing, Alba Iulia, 2010.
8. Colasse Bernard, *Contabilitate generală*, Editura Moldova, Iași, 1995.
9. Cuciureanu Radu, *Tratat de contabilitate în partidă dublă*, Editura Junimea, Iași, 1981.
- 10.Evian I., *Contabilitatea dublă*, București, 1946.
- 11.Feleaș N., Ionașcu I., *Tratat de contabilitate financiară, vol. I*, Editura Economică, București, 1998.
- 12.Feleaș Niculae, *Sisteme contabile contabile comparate*, ediția a II-a, vol. I, Editura Economică, București, 1999.
- 13.Feleaș N., Malciu L., Bunea St, *Bazele contabilitatii – o abordare europeana si internationala*, Economica Publishing, 2002.
- 14.Garnier P., *La comptabilité, algèbre du droit, méthode d'observation des sciences économiques*, Dunod, Paris, 1947.
- 15.Haromnea E., *Tratat de contabilitate, vol. I*, Editura Sedcom Libris, Iași, 2001.
- 16.Horomnea E., *Fundamentele științifice ale contabilității*, TipoMoldova Publishing, Iași, 2008.
- 17.Ionașcu Ion, *Dinamica doctrinelor contabile contemporane*, Editura Economică, București, 2003.
- 18.Luca Paciolo, *Summa di Arithmetica, Geometria, Proportioni et Proportionalita*, Veneția, 1494.
- 19.Matiș Dumitru,*Bazele contabilității.Aspecte teoretice și practice*,Editura Alma Mater,Cluj Napoca,2005
- 20.Oprean I. (coord.), *Bazele contabilității*, Editura Intelcredo, Deva, 2001.
- 21.Oprean Ioan și colab., *Bazele contabilității – logica înregistrărilor contabile*, Editura Dacia, Cluj-Napoca, 2002.
- 22.Panțuru C. I., *Știința conturilor sau contabilitatea în partidă dublă*, Brașov, 1908.
- 23.Ristea M. *Normalizarea contabilității– bază și alternativ*, Tribuna Economică Publishing, București, 2002.
- 24.Schmalenbach Eugen, *Grundlagen dynamischer Bilanzleher*, Köln, 1919.
- 25.Tămășan T., *Bazele științifice ale contabilității*, Editura Științifică, București, 1973.
- 26.Todea N., *Teorie contabilă*, Editura Aeternitas, Alba Iulia, 2009.
- 27.*Legea contabilității nr. 82/1991*, republicată, Monitorul Oficial al României nr. 454 din 18 iunie 2008
- 28.Ordinul nr. 1802/2014 pentru aprobarea Reglementările contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, publicat în Monitorul Oficial al României nr. 963/30.12.2014.
- 29.OMFP nr. 2861/ 2009, pentru pentru aprobarea Normelor privind organizarea și efectuarea inventarierii elementelor de natura activelor, datoriilor și capitalurilor proprii, publicat în Monitorul Oficial nr. 704/20.10.2009.

30.OMFP nr. 2634/2015 privind documentele financiar-contabile, publicat în Monitorul Oficial nr. 910/09.12.2015.

31. *Standardele Internaționale de Raportare Financiară (IFRS)*, Editura CECCAR, 2011.

Seminars-laboratories	Teaching methods	Seminars-laboratories
Chapter I. What is accounting? The evolution of accounting. The purpose and objectives of accounting	<i>Lecture, conversation, exemplification, applications, case studies</i>	4 ore
Chapter II. Double party accounting. The components of the double game. The influence of transactions and operations on the financial position and the recognition of the structures in the balance sheet and in the profit and loss account. Double registration with accounts. The plan of accounts	<i>Lecture, conversation, exemplification, applications, case studies</i>	4 ore
Chapter III. Accounting works to close the year. Inventory of assets and liabilities	<i>Lecture, conversation, exemplification, applications, case studies</i>	2 ore
Chapter IV. Trial balance. The notion, role and functions of verification. Classification of verification balances. Identification of errors by means of check balances	<i>Lecture, conversation, exemplification, applications, case studies</i>	4 ore
Bibliography <ol style="list-style-type: none"> 1. Cenar I., <i>Bazele contabilității. Fundamente teoretice</i>, Aeternitas Publishing, Alba Iulia, 2008. 2. Cenar I., <i>Bazele contabilității. Îndrumar practic</i>, Aeternitas Publishing, Alba Iulia, 2010. 3. Horomnea E., <i>Fundamentele științifice ale contabilității</i>, TipoMoldova Publishing, Iași, 2008. 4. Todea N., <i>Teorie contabilă și raportare financiară</i>, Editura Aeternitas, Alba Iulia, 2009. 5. Ordinul nr. 1802/2014 pentru aprobarea Reglementările contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, publicat în Monitorul Oficial al României nr. 963/30.12.2014. 6. OMFP nr. 2861/ 2009, pentru pentru aprobarea Normelor privind organizarea și efectuarea inventarierii elementelor de natura activelor, datoriilor și capitalurilor proprii, publicat în Monitorul Oficial nr. 704/20.10.2009 7. OMFP nr. 2634/2015 privind documentele financiar-contabile, publicat în Monitorul Oficial nr. 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

Advanced data modeling methodologies, regression models, mathematical programming models, deterministic models, model quality assessment

10. Coroborarea conținuturilor disciplinei cu așteptările reprezentanților comunității epistemice, asociațiilor profesionale și angajatori reprezentativi din domeniul aferent programului

The contents of the discipline are adapted to the current legislative framework and can contribute to the training of specialists in the field of accounting. It constitutes the starting point for deepening the field of accounting and responds to the current practical needs of employers.

11. Assessment

Activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	<i>Final evaluation</i>	<i>Written paper</i>	80%
	-	-	-
10.5 Seminar/laboratory	<i>Continuous assessment</i>	<i>Laboratory activities</i>	20%

		<i>portfolio</i>	
	-		-
10.6 Minimum performance standard: grade 5			
- knowledge of at least 50% of the knowledge presented; - the acquisition of theoretical and practical skills, demonstrated by the appropriate use of at least half of the concepts presented			

The presentation at the examination of the students is conditioned by the attendance at the seminar in a proportion of at least 80%. Note: the recovery of the seminars will be as follows:

Preparation of reports on the theme of the seminar

Solving grid tests

Complete the supporting documents

Solving some practical applications regarding: the elements generating the financial position and performance, types of balance changes, rules for the functioning of the accounting

Submission date

Topor Ioan Dan

Course leader signature

Seminar tutor signature

Topor Ioan Dan

Date of approval by Department members

Departmental head signature

Date of approval by Faculty Council

Dean signature
