



SYLLABUS

Academic year 2023-2024

1. Information regarding the programme

1.1. Higher education institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Licence
1.6. Study programme / Qualification	Business Administration (English)

2. Information regarding the course

2.1. Name of the course	Basic Accounting						
2.2. Code	ILE0009						
2.3. Course coordinator	Lecturer Iustin Atanasiu POP, PhD						
2.4. Seminar coordinator	Lecturer Iustin Atanasiu POP, PhD						
2.5. Year of study	1	2.6. Semester	II	2.7. Type of evaluation	E	2.8. Type of course	compulsory

3. Total estimated time (hours/semester of didactic activities)

3.1. Hours per week	4	Of which: 3.2. lecture	2	3.3 seminar/laboratory	2
3.4. Total hours in the curriculum	56	Of which: 3.5. lecture	28	3.6. seminar/laboratory	28
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					28
Additional documentation (in libraries, on electronic platforms, field documentation)					28
Preparation for seminars/labs, homework, papers, portfolios and essays					28
Tutorship					2
Evaluations					2
Other activities:	Final exam preparation				6
3.7. Total individual study hours					94
3.8. Total hours per semester					150
3.9. Number of ECTS credits					6

4. Prerequisites (if necessary)

4.1. curriculum	
4.2. competencies	

5. Conditions (if necessary)

5.1. for the course	Classroom equipped with projector, computer
5.2. for the seminar /lab activities	Classroom equipped with projector, computer



6. Specific competencies acquired

Professional competencies	<p>C1. Gathering, processing and analysing data regarding the interaction between a company/an organisation and the external environment</p> <p>C1.2. Explanation and interpretation of the relationship of economic influence exerted by the external environment on the enterprise/organization</p> <p>C2. Providing assistance for running a company/an organisation as a whole</p> <p>C2.1. Identification of economic concepts and theories associated with the enterprise/organization</p>
Transversal competencies	<p>CT1. Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work</p>

7. Objectives of the course (outcome of the acquired competencies)

7.1. General objective of the course	<ul style="list-style-type: none"> • Introduction to accounting science issues; • Training skills needed Recognition of economic operations conducted within economic entities; • Substantiation scientific basis for students to form a genuine professional judgment; • Developing students' ability to understand and master the economic phenomena of activity of economic entities; Create individual student study permissive conditions; • Involving students in research activity book.
7.2. Specific objective of the course	<ul style="list-style-type: none"> • Make a financial accounting analyzes the main economic transactions carried out by economic entities; • Coverage of economic operations in the accounting units; • Ability to apply professional reasoning in the analysis of economic operations at the unit level asset, the economic entity; • Ability to prepare, present and analyze accounting records; • Ability and capacity to prepare, present and analyze the financial statements of the economic entity.

8. Content



8.1. Course	Teaching method	Remarks
1. The main component of accounting information system economically. Accounting framework	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> History and evolution of accounting Approaches to Accounting Accounting information and its users Coordinates accounting The legal entities in which it holds accounting
2. The subject of accounting	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Concepts and theories on the subject of accounting Accounting Theory Concept of accounting subject Normalization accounting Objectives of Accounting Characterization key economic assets and liabilities Synthetic presentation of heritage assets and liabilities Revenues, expenses and results - the subject matter of Accounting Cash - a way of presenting movement patrimonial elements
3. Accounting methods	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Content notion of method of accounting Fundamentals of Accounting Principles of accounting regulations Methods and tools of accounting
4. Economic operations, process documentation of accounting method	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Concept, content and functions of economic documents Preparation and drafting of economic documents Typing, economic circuit and checking of economic documents Filing and maintaining of economic documents
5. Quantifying economic transactions and accounting operations	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Costing - Method of accounting method



		<ul style="list-style-type: none"> • The content, role and principles of accounting calculation • Assessment - The process of accounting method • The notion, needs and assets assessment principles • Steps and the assessment of property items and prices used • Reassessment of economic elements
6. Double-entry bookkeeping - fundamental characteristic of accounting	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Dual representation of heritage with balance • Double determining the outcome • Impact on heritage and economic operations results • Double entry and movement of the existence of the patrimonial elements
7. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Economic necessity and content of account • Graphical form and structure in • The rules of accounts • Double entry and correspondent accounts • Analysis of economic and accounting operations accounting formula
8. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Evidence chronological and systematic • Classification of accounts
9. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Accounting for permanent capital formation • Accounting for assets, inventories and cash • Accounting for assets and liabilities • Accounting for income
10. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Accounting for assets, inventories and cash



11. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Accounting for assets and liabilities • Accounting for income
12. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Definition and inventory functions • Classification of inventories • Steps inventory
13. Balance Sheet	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Concept, content and balance sheet functions • Classification checking balances • Prepare the balances sheet • Identify accounting errors with the balances sheet
14. Financial statements	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Financial statements - periodic reporting documents • Works preliminary financial statements • The balance • Profit and loss account
Bibliography	<ul style="list-style-type: none"> • Adams Debra, Management accounting for the hospitality industry: a strategic approach. London; Washington: Cassell, 1997. • Anthony Robert Newton, Breitner Leslie Pearlman, Essentials of accounting. Upper Saddle River, N.J : Pearson Education, c2006. • Atrill Peter, Harvey David A., McLaney Edward J., Accounting for business. Boston : Butterworth-Heinemann, 1994. • Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993. • Boicescu Șerban Ion, OPRICA Ocatavian, IORDĂNESCU Maria, English for the students in accounting : years I and II. Bucharest : [s.n.], 1998. • Brockington Raymond, Dictionary of accounting and finance. London : Pitman Publishing, 1993. • Burns Thomas J., Hendrickson Harvey S., The accounting sampler. New York ; St. Louis ; San Francisco : McGraw-Hill, 1986. • Caracota-Dimitriu Maria, English-Romanian dictionary of accounting, economic and financial terms : doua dictionare într-un singur volum. Bucuresti : Garamond, 199-? • Collin Peter Hodgson, JOLIFFE Adrian, Dictionary of accounting. Middlesex : Peter Collin Publishing, 1992. • Danos Paul, Imhoff Eugene, Introduction to financial accounting. Burr Ridge, Ill ; Boston ; Sydney : Irwin, 1994. 	



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- Dyson John R., Accounting for non accounting students. London : Pitman Publishing, 1990.
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- Follett Robert J. R., How to keep score in business : accounting and financial analysis for the non-accountant. Chicago : Follett Publishing Company, 1978.
- GEE Paul, Spicer and Pegler's book-keeping and accounts. London ; Dublin ; Edinburgh : Butterworths, 1993.
- Glautier Michel W. E., Underdown Brian, Accounting theory and practice. London : Pitman Publishing, 1991.
- International accounting : standards, regulations, and financial report. Amsterdam ; Boston; Heidelberg ; [etc.] : Elsevier, 2006.
- Hall James A., Introduction to accounting information systems. Mason, Ohio : South-Western Cengage Learning, 2011.
- Hermanson Roger H., Edwards James Don, Maher Michael W, Accounting principles. Homewood, Ill ; Boston : Irwin, 1992.
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- Manea Cristina Lidia, Nichita Elena Mirela, Curpăn Alina Mihaela, Rapcencu Cristian, Basics of accounting : solve and learn : case studies : rezolvă și învață : studii de caz. București : Editura A.S.E., 2009.
- Meigs Robert F., Meigs Walter B., Accounting : the basis for business decisions. New York : McGraw-Hill Publishing Company, 1990.
- Meigs Walter B., Meigs Robert F., Accounting work sheets for use with accounting the basis for business decisions. New York ; St. Louis ; San Francisco : McGraw-Hill Book Company, 1981.

8.2. Seminar / laboratory	Teaching method	Remarks
1. The main component of accounting information system economically. Accounting framework	Practical applications and / or case studies	<ul style="list-style-type: none"> • History and evolution of accounting • Approaches to Accounting • Accounting information and its users



		<ul style="list-style-type: none"> • Coordinates accounting • The legal entities in which it holds accounting
2. The subject of accounting	Practical applications and / or case studies	<ul style="list-style-type: none"> • Concepts and theories on the subject of accounting • Accounting Theory • Concept of accounting subject • Normalization accounting • Objectives of Accounting • Characterization key economic assets and liabilities • Synthetic presentation of heritage assets and liabilities • Revenues, expenses and results - the subject matter of Accounting • Cash - a way of presenting movement patrimonial elements
3. Accounting methods	Practical applications and / or case studies	<ul style="list-style-type: none"> • Content notion of method of accounting • Fundamentals of Accounting • Principles of accounting regulations • Methods and tools of accounting
4. Economic operations, process documentation of accounting method	Practical applications and / or case studies	<ul style="list-style-type: none"> • Concept, content and functions of economic documents • Preparation and drafting of economic documents • Typing, economic circuit and checking of economic documents • Filing and maintaining of economic documents
5. Quantifying economic transactions and accounting operations	Practical applications and / or case studies	<ul style="list-style-type: none"> • Costing - Method of accounting method • The content, role and principles of accounting calculation • Assessment - The process of accounting method • The notion, needs and assets assessment principles • Steps and the assessment of property items and prices used



		<ul style="list-style-type: none"> • Reassessment of economic elements
6. Double-entry bookkeeping - fundamental characteristic of accounting	Practical applications and / or case studies	<ul style="list-style-type: none"> • Dual representation of heritage with balance • Double determining the outcome • Impact on heritage and economic operations results • Double entry and movement of the existence of the patrimonial elements
7. Account - instrument of double accounting records in economic operations	Practical applications and / or case studies	<ul style="list-style-type: none"> • Economic necessity and content of account • Graphical form and structure of the account • The rules of accounts • Double entry and correspondent accounts • Analysis of economic and accounting operations accounting formula
8. Account - instrument of double accounting records in economic operations	Practical applications and / or case studies	<ul style="list-style-type: none"> • Evidence chronological and systematic • Classification of accounts
9. Account - instrument of double accounting records in economic operations	Practical applications and / or case studies	<ul style="list-style-type: none"> • Accounting for permanent capital formation • Accounting for assets, inventories and cash • Accounting for assets and liabilities • Accounting for income
10. Account - instrument of double accounting records in economic operations	Practical applications and / or case studies	<ul style="list-style-type: none"> • Accounting for assets, inventories and cash
11. Account - instrument of double accounting records in economic operations	Practical applications and / or case studies	<ul style="list-style-type: none"> • Accounting for assets and liabilities • Accounting for income
12. Account - instrument of double accounting records in economic operations	Practical applications and / or case studies	<ul style="list-style-type: none"> • Definition and inventory functions • Classification of inventories • Steps inventory
13. Balance Sheet	Practical applications and / or case studies	<ul style="list-style-type: none"> • Concept, content and balance sheet functions • Classification checking balances • Prepare the balances sheet • Identify accounting errors with the balances sheet



14. Financial statements	Practical applications and / or case studies	<ul style="list-style-type: none"> • Financial statements - periodic reporting documents • Works preliminary financial statements • The balance • Profit and loss account
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9. Corroborating the content of the course with the expectations of the epistemic community, professional associations and representative employers within the field of the program

Course content is consistent with what is done in other universities at home and abroad. To adapt to the market demands of contents meetings were held with representatives of the business community.

10. Evaluation

- The same evaluation criteria hold for all exams sessions;
- In order to be able to cumulate the points obtained during the semester, it is mandatory to obtain minimum 5 (five) in the final exam.

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Share in the grade (%)
10.4. Course	Apply concepts and check their understanding of accounting issues learned during the semester based applications and / or case studies	Final exam	50%
10.5. Seminar/lab activities	Application of concepts and check their understanding of accounting issues	Active participation in seminars	50%



	learned during the semester based applications and / or case studies		

10.6. Minimum performance standards

- Knowledge of basic concepts and language of accounting;
- Knowledge of fundamental concepts and their application to networks of accounting recording;
- Understanding accounting phenomena to evaluation, recognition and understanding of financial accounting information of an economic entity.

Date
29.09.2023

Course coordinator
Iustin POP, PhD

Seminar coordinator
Iustin POP, PhD

Date of approval
11.10.2023

Head of department
Ioan Cristian CHIFU, PhD