



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	Bachelor
1.6. Study programme / Qualification	Business Administration (English)

2. Information regarding the course

2.1. Name of the course	Contabilitate financiara aplicata/Aplied Financial Accounting						
2.2. Code	ILE0073						
2.3. Course coordinator	Lect. univ. dr. Iustin Atanasiu POP						
2.4. Seminar coordinator	Lect. univ. dr. Iustin Atanasiu POP						
2.5. Year of study	2	2.6. Semester	II	2.7. Type of evaluation	C	2.8. Type of course	Elective

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

3.1. Hours per week	3	Of which: 3.2. lecture	1	3.3 seminar/laboratory	2
3.4. Total hours in the curriculum	42	Of which: 3.5. lecture	14	3.6. seminar/laboratory	28
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					12
Additional documentation (in libraries, on electronic platforms, field documentation)					12
Preparation for seminars/labs, homework, papers, portfolios and essays					5
Tutorship					2
Evaluations					2
Other activities:					-
3.7. Total individual study hours					33
3.8. Total hours per semester					75
3.9. Number of ECTS credits					3

4. Prerequisites (if necessary)

4.1. curriculum	<ul style="list-style-type: none">gathering, processing, and analysing data regarding the interaction between a company/ an organisation and the external environment;providing assistance for running a company/ an organisation as a whole;explaining and interpreting the economic influence of the external environment on a company/ an organisation
4.2. competencies	<ul style="list-style-type: none">Knowledge and application of techniques and procedures (at a basic level)Specific operative financial accounting record



	<ul style="list-style-type: none"> implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work; identifying various opportunities for continuing education and efficiently using learning resources and techniques for their development.
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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	C1.2. Explanation and interpretation of the relationship of economic influence exerted by the external environment on the enterprise/organization C5.3. Applying the appropriate data analysis tools specific to business administration
Transversal competencies	CT2. Identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient teamwork

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

7.1. General objective of the course	<ul style="list-style-type: none"> To develop students' skills to work with Accounting soft-wares and keep the accounts of companies.
7.2. Specific objective of the course	<ul style="list-style-type: none"> Students become familiar with the software applications used accounting activity Using computer applications necessary in day by day accounting work Reaching skills and necessary training for understanding applications Information used in business accounting; Develop the habit of reporting and verification Develop the capacity of the student to understand the complexity in accounting activity; Creating the conditions for student's individual study; .



8. Content

8.1. Course	Teaching method	Remarks
1. The legal framework of financial accounting , types of soft-wares	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Review concepts - Basic Accounting; Normative character of financial accounting; Ways of organizing and managing the financial accounting 1 seminar / laboratory
2. Capital accounts I – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> The content, role and structure of capital; Organize financial accounting of capital; Accounting for equity. 1 seminar / laboratory
3. Capital accounts II – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounting for financial results and reserves. 1 seminar / laboratory
4. Capital accounts III – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounting leveraged. 1 seminar / laboratory
5. Accounting for fixed assets I – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Clarifications on assets; Particularly in terms of assessment and reassessment of assets; Evidence of assets; Impairment of fixed assets 1 seminar / laboratory
6. Accounting for fixed assets II – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounting for intangible assets and tangible Accounting for financial assets; 1 seminar / laboratory
7. Production accounting for inventories and work in progress I – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounting for inventory purchased from third parties (records and analytical accounting methods). 1 seminar / laboratory
8. Production accounting for inventories and work in progress II – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounting for stocks obtained from own production (records and analytical accounting methods). 1 seminar / laboratory
9. Accounting for settlements with third parties I – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounts receivable and accounts payable. 1 seminar / laboratory
10. Accounting for settlements with third parties II – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounts receivable and payable in connection with staff, budget and social security. 1 seminar / laboratory
11. Accounting for settlements with third parties III – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounts receivable and payable and other adjustments for impairment of receivables. 1 seminar / laboratory
12. Treasury accounting – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Accounting Treasury elements (content and general structure, recording and recognition and measurement criteria)



		<ul style="list-style-type: none"> • 1 seminar / laboratory
13. Expenditure and revenue accounts – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • Criteria for classification and recognition of revenue and expenditure accounting; Accounting for expenditures and revenues on operating activities, financial activities and extraordinary activities. • 1 seminar / laboratory
14. Off-balance sheet accounts and annual financial statements – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> • The need and opportunity for off-balance sheet accounting; • Structure annual financial statements; • 1 seminar / laboratory
Bibliography	<ul style="list-style-type: none"> • Adams Debra, Management accounting for the hospitality industry: a strategic approach. London; Washington: Cassell, 1997. • Alexander David, Britton Anne, Financial reporting. London : Chapman & Hall, 1994., Biblioteca de Business , FG , FIN/ALE • 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. • Baker Richard E., Lembke Valdean C., King Thomas E., Advanced financial accounting. New York : McGraw-Hill Book Company, 1989. • BASSETT Paul Henry, Computerised accounting. Oxford ; Cambridge, Mass : Basil Blackwell, 1996. • Bedingfield James P., Rosen Louis I., Government contract accounting. Washington, D.C : Federal Publications, 1985. • Berry Aidan, Jarvis Robin, Accounting in a business context. London : Chapman and Hall, 1991. • Berry Aidan, Financial accounting : an introduction. London : Chapman & Hall, 1993. • Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993. • Boicescu Șerban Ion, Business communication keys to accounting, accountancy and auditing : with three mini-glossaries of accounting. București : Editura Universitară, 2005. • IASC : Vers la convergence des normes comptables nationales ? : Toward convergence of national accounting standards. Paris : Mazars & Guérard, 1997. • Chasteen Lanny G., Flaherty Richard E., O'Connor Melvin C., Intermediate accounting. Boston : McGraw-Hill, 1998. • Danos Paul, Imhoff Eugene, Introduction to financial accounting. Burr Ridge, Ill ; Boston ; Sydney : Irwin, 1994. • Duțescu Adriana, Olimid Lavinia, Financial accounting. București : CECCAR - Corpul Experților Contabili și Contabililor Autorizați din România, 2004. • Dyckman Thomas R., Dukes Roland E., Davis Charles J., Working papers for use with intermediate accounting. Boston : Irwin, 1992. • Dyson John R., Intermediate accounting. London : DP Publications, 1989. • Flamholtz Eric G., Diamond Michael A., Flamholtz Diana Troik, Financial accounting. Boston ; Massachusetts : PWS-KENT Publishing Company, 1989. • Gibson Charles H., Financial reporting and analysis : using financial accounting information. Cincinnati, Ohio : South-Western College Pub./Thomson Learning, 1998. • International accounting : standards, regulations, and financial report. Amsterdam ; Boston ; Heidelberg ; [etc.] : Elsevier, 2006. 	



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8.2. Seminar / laboratory	Teaching method	Remarks
1. The legal framework of financial accounting	Practical applications and / or case studies	1 seminar / laboratory
2. Capital accounts I	Practical applications and / or case studies	1 seminar / laboratory
3. Capital accounts II	Practical applications and / or case studies	1 seminar / laboratory
4. Capital accounts III	Practical applications and / or case studies	1 seminar / laboratory.
5. Accounting for fixed assets I	Practical applications and / or case studies	1 seminar / laboratory
6. Accounting for fixed assets II	Practical applications and / or case studies	1 seminar / laboratory
7. Production accounting for inventories and work in progress I	Practical applications and / or case studies	1 seminar / laboratory
8. Production accounting for inventories and work in progress II	Practical applications and / or case studies	1 seminar / laboratory
9. Accounting for settlements with third parties I	Practical applications and / or case studies	1 seminar / laboratory
10. Accounting for settlements with third parties II	Practical applications and / or case studies	1 seminar / laboratory
11. Accounting for settlements with third parties III	Practical applications and / or case studies	1 seminar / laboratory
12. Treasury accounting	Practical applications and / or case studies	1 seminar / laboratory
13. Expenditure and revenue accounts	Practical applications and / or case studies	1 seminar / laboratory
14. Off-balance sheet accounts and annual financial statements	Practical applications and / or case studies	1 seminar / laboratory



Bibliography

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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 the requirements of professional bodies in the field of accounting (Body of Expert Accountants and Authorized Accountants of Romania, Chamber of Tax Consultants and Auditors Chamber of Romania). 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 Percentage of final 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 learned during the semester based applications and / or case studies	Active participation in seminars	50%

10.6. Minimum performance standards

- Knowledge of fundamental concepts and their application to networks of accounting recording;
- Understanding accounting soft-wares to evaluation, recognition and understanding the function of accounting soft-wares;
- Accounting Regulations shall apply to design financial statements of the economic entity.

Date
29.09.2023

Course coordinator
Iustin Atanasiu POP, PhD

Seminar coordinator
Iustin Atanasiu POP, PhD

Date of approval
11.10.2023

Head of department
Prof.dr. Cristian CHIFU



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