



## SYLLABUS

### Academic year 2024-2025

#### 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	Hospitality Business Administration (English)

#### 2. Information regarding the course

2.1. Name of the course	Contabilitate financiară/Financial Accounting						
2.2. Code	ILE0014						
2.3. Course coordinator	Lecturer Iustin Atanasiu POP, PhD						
2.4. Seminar coordinator	Lecturer Iustin Atanasiu POP, PhD						
2.5. Year of study	2	2.6. Semester	I	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					14
Additional documentation (in libraries, on electronic platforms, field documentation)					14
Preparation for seminars/labs, homework, papers, portfolios and essays					28
Tutorship					2
Evaluations					2
Other activities:	Final exam preparation				9
3.7. Total individual study hours					69
3.8. Total hours per semester					12
					5
3.9. Number of ECTS credits					5



#### 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	C2. Business environment research for substantiation of business decisions
Transversal competencies	CT1. Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work

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

7.1. General objective of the course	<ul style="list-style-type: none"><li>• Achieving operational accounts of the activity in the economic entity;</li><li>• The application of recording techniques and operational procedures specific to financial accounting;</li><li>• Fulfillment of tasks specific to financial accounting;</li><li>• Participate in the development and implementation of software for financial accounting;</li><li>• Preparation of financial statements, evidence synthesis, reporting to different bodies and analyzes, summaries, forecasts and economic evaluations;</li><li>• Assisting management in decision making.</li></ul>
7.2. Specific objective of the course	<ul style="list-style-type: none"><li>• Develop students' ability to understand and play "real life" of an entity in the economy;</li><li>• Creating conditions for greater knowledge about</li></ul>



	<p>different accounting referential performance;</p> <ul style="list-style-type: none"><li>• Encourage students to their involvement in scientific research in financial accounting;</li><li>• Knowledge and student involvement in developing interim and annual financial statements.</li></ul>
--	---



## 8. Content

8.1. Course	Teaching method	Remarks
1. The legal framework of financial accounting in Romania	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Review concepts - Basic Accounting;</li> <li>• Normative character of financial accounting;</li> <li>• Accounting systems and accounting regulations representative in Romania;</li> <li>• Ways of organizing and managing the financial accounting in Romania.</li> </ul>
2. Capital accounts I	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• The content, role and structure of capital;</li> <li>• Organize financial accounting of capital;</li> <li>• Accounting for equity.</li> </ul>
3. Capital accounts II	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Accounting for financial results and reserves.</li> </ul>
4. Capital accounts III	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Accounting leveraged.</li> </ul>
5. Accounting for fixed assets I	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Definitions and clarifications on assets;</li> <li>• Particularly in terms of assessment and reassessment of assets;</li> <li>• Evidence of assets;</li> <li>• Impairment of fixed assets;</li> <li>• Accounting for intangible assets and tangible.</li> </ul>
6. Accounting for fixed assets II	Exposure interactive, problem-solving,	<ul style="list-style-type: none"> <li>• Accounting for intangible assets and tangible</li> <li>• Accounting for financial assets;</li> </ul>



	practical applications	
7. Production accounting for inventories and work in progress I	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>Accounting for inventory purchased from third parties (delimitation and classification, particularly in the assessment accounts, records and analytical accounting methods).</li> </ul>
8. Production accounting for inventories and work in progress II	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>Accounting for stocks obtained from own production (delimitation and classification, particularly in the assessment accounts, records and analytical accounting methods).</li> </ul>
9. Accounting for settlements with third parties I	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>Accounts receivable and accounts payable.</li> </ul>
10. Accounting for settlements with third parties II	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>Accounts receivable and payable in connection with staff, budget and social security.</li> </ul>
11. Accounting for settlements with third parties III	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>Accounts receivable and payable and other adjustments for impairment of receivables.</li> </ul>
12. Treasury accounting	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>Accounting Treasury elements (content and general structure, recognition and measurement criteria)</li> </ul>
13. Expenditure and revenue accounts	Exposure interactive, problem-solving,	<ul style="list-style-type: none"> <li>Criteria for classification and recognition of revenue and expenditure accounting;</li> </ul>



	practical applications	<ul style="list-style-type: none"> <li>• Accounting for expenditures and revenues on operating activities, financial activities and extraordinary activities.</li> </ul>
14. Off-balance sheet accounts and annual financial statements	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• The need and opportunity for off-balance sheet accounting;</li> <li>• The content and purpose financial statements;</li> <li>• Works preceding annual financial statements;</li> <li>• Structure annual financial statements;</li> <li>• Preparation, certification and annual financial statements.</li> </ul>
Bibliography	<ul style="list-style-type: none"> <li>• Adams Debra, Management accounting for the hospitality industry: a strategic approach. London; Washington: Cassell, 1997.</li> <li>• Alexander David, Britton Anne, Financial reporting. London : Chapman &amp; Hall, 1994., Biblioteca de Business , FG , FIN/ALE</li> <li>• Anthony Robert Newton, Breitner Leslie Pearlman, Essentials of accounting. Upper Saddle River, N.J : Pearson Education, c2006.</li> <li>• Atrill Peter, Harvey David A., McLaney Edward J., Accounting for business. Boston : Butterworth-Heinemann, 1994.</li> <li>• Baker Richard E., Lembke Valdean C., King Thomas E., Advanced financial accounting. New York : McGraw-Hill Book Company, 1989.</li> <li>• BASSETT Paul Henry, Computerised accounting. Oxford ; Cambridge, Mass : Basil Blackwell, 1996.</li> <li>• Bedingfield James P., Rosen Louis I., Government contract accounting. Washington, D.C : Federal Publications, 1985.</li> <li>• Berry Aidan, Jarvis Robin, Accounting in a business context. London : Chapman and Hall, 1991.</li> <li>• Berry Aidan, Financial accounting : an introduction. London : Chapman &amp; Hall, 1993.</li> <li>• Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993.</li> <li>• Boicescu Șerban Ion, Business communication keys to accounting, accountancy and auditing : with three mini-glossaries of accounting. București : Editura Universitară, 2005.</li> <li>• IASC : Vers la convergence des normes comptables nationales ? : Toward convergence of national accounting standards. Paris : Mazars &amp; Guérard, 1997.</li> </ul>	



- 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.
- Dușescu 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.
- HARRISON Walter T., HORNGREN Charles T., Financial accounting. New Jersey : Prentice-Hall, 1992.
- Haskins Mark E., Ferris Kenneth R., Sack Robert J., Allen Brandt R., Financial accounting and reporting. Homewood, Ill ; Boston : Irwin, 1993.
- Horngren Charles T., Harrison Walter T., Accounting. Upper Saddle River, N.J : Pearson Prentice Hall, 2007.
- Hoyle Joe B., Schaefer Thomas F., Douppnik Timothy S., Advanced accounting. Boston : McGraw-Hill/Irwin ; Burr Ridge, Ill, 2007
- HUNT Marilyn F., KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : self study problemes/solutions book 1 chapters 1-14. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Jennings A. R., Financial accounting. London : DP Publications, 1991.
- KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : student study guide to accompany. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Larsen E. John, Modern advanced accounting. Boston ; Burr Ridge, Ill ; Dubuque, Ia ; [etc.] : McGraw-Hill, 2006.
- Lee G.A., Modern financial accounting. New York : Chapman and Hall, 1990.
- Martin Ian J., Accounting and control in the foreign exchange market. London : Butterworths, 1993.
- Meigs Walter B., Meigs Robert F., Accounting work sheets for use



with financial accounting. New York ; St. Louis ; San Francisco : McGraw-Hill Book Company, [199?].

8.2. Seminar / laboratory	Teaching method	Remarks
1. The legal framework of financial accounting in Romania	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>• Review concepts - Basic Accounting;</li> <li>• Normative character of financial accounting;</li> <li>• Accounting systems and accounting regulations representative in Romania;</li> <li>• Ways of organizing and managing the financial accounting in Romania.</li> </ul>
2. Capital accounts I	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>• The content, role and structure of capital;</li> <li>• Organize financial accounting of capital;</li> <li>• Accounting for equity.</li> </ul>
3. Capital accounts II	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>• Accounting for financial results and reserves.</li> </ul>
4. Capital accounts III	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>• Accounting leveraged.</li> </ul>
5. Accounting for fixed assets I	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>• Definitions and clarifications on assets;</li> <li>• Particularly in terms of assessment and reassessment of assets;</li> <li>• Evidence of assets;</li> <li>• Impairment of fixed assets;</li> <li>• Accounting for intangible assets and tangible.</li> </ul>
6. Accounting for fixed assets II	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>• Accounting for intangible assets and tangible</li> <li>• Accounting for financial assets;</li> </ul>
7. Production accounting for inventories and work in progress I	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>• Accounting for inventory purchased from third parties (delimitation and classification, particularly</li> </ul>





		in the assessment accounts, records and analytical accounting methods).
8. Production accounting for inventories and work in progress II	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>Accounting for stocks obtained from own production (delimitation and classification, particularly in the assessment accounts, records and analytical accounting methods).</li> </ul>
9. Accounting for settlements with third parties I	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>Accounts receivable and accounts payable.</li> </ul>
10. Accounting for settlements with third parties II	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>Accounts receivable and payable in connection with staff, budget and social security.</li> </ul>
11. Accounting for settlements with third parties III	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>Accounts receivable and payable and other adjustments for impairment of receivables.</li> </ul>
12. Treasury accounting	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>Accounting Treasury elements (content and general structure, recognition and measurement criteria)</li> </ul>
13. Expenditure and revenue accounts	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>Criteria for classification and recognition of revenue and expenditure accounting;</li> <li>Accounting for expenditures and revenues on operating activities, financial activities and extraordinary activities.</li> </ul>
14. Off-balance sheet accounts and annual financial statements	Practical applications and / or case studies	<ul style="list-style-type: none"> <li>The need and opportunity for off-balance sheet accounting;</li> <li>The content and purpose financial statements;</li> <li>Works preceding annual financial statements;</li> <li>Structure annual</li> </ul>



		financial statements; • Preparation, certification and annual financial statements.
Bibliography	<ul style="list-style-type: none"><li>• Adams Debra, Management accounting for the hospitality industry: a strategic approach. London; Washington: Cassell, 1997.</li><li>• Alexander David, Britton Anne, Financial reporting. London : Chapman &amp; Hall, 1994., Biblioteca de Business , FG , FIN/ALE</li><li>• Anthony Robert Newton, Breitner Leslie Pearlman, Essentials of accounting. Upper Saddle River, N.J : Pearson Education, c2006.</li><li>• Atrill Peter, Harvey David A., McLaney Edward J., Accounting for business. Boston : Butterworth-Heinemann, 1994.</li><li>• Baker Richard E., Lembke Valdean C., King Thomas E., Advanced financial accounting. New York : McGraw-Hill Book Company, 1989.</li><li>• BASSETT Paul Henry, Computerised accounting. Oxford ; Cambridge, Mass : Basil Blackwell, 1996.</li><li>• Bedingfield James P., Rosen Louis I., Government contract accounting. Washington, D.C : Federal Publications, 1985.</li><li>• Berry Aidan, Jarvis Robin, Accounting in a business context. London : Chapman and Hall, 1991.</li><li>• Berry Aidan, Financial accounting : an introduction. London : Chapman &amp; Hall, 1993.</li><li>• Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993.</li><li>• Boicescu Șerban Ion, Business communication keys to accounting, accountancy and auditing : with three mini-glossaries of accounting. București : Editura Universitară, 2005.</li><li>• IASC : Vers la convergence des normes comptables nationales ? : Toward convergence of national accounting standards. Paris : Mazars &amp; Guérard, 1997.</li><li>• Chasteen Lanny G., Flaherty Richard E., O'Connor Melvin C., Intermediate accounting. Boston : McGraw-Hill, 1998.</li><li>• Danos Paul, Imhoff Eugene, Introduction to financial accounting. Burr Ridge, Ill ; Boston ; Sydney : Irwin, 1994.</li><li>• Duțescu Adriana, Olimid Lavinia, Financial accounting. București : CECCAR - Corpul Experților Contabili și Contabililor Autorizați din România, 2004.</li><li>• Dyckman Thomas R., Dukes Roland E., Davis Charles J., Working papers for use with intermediate accounting. Boston : Irwin, 1992.</li><li>• Dyson John R., Intermediate accounting. London : DP Publications, 1989.</li><li>• Flamholtz Eric G., Diamond Michael A., Flamholtz Diana Troik,</li></ul>	



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.
- HARRISON Walter T., HORNGREN Charles T., Financial accounting. New Jersey : Prentice-Hall, 1992.
- Haskins Mark E., Ferris Kenneth R., Sack Robert J., Allen Brandt R., Financial accounting and reporting. Homewood, Ill ; Boston : Irwin, 1993.
- Horngren Charles T., Harrison Walter T., Accounting. Upper Saddle River, N.J : Pearson Prentice Hall, 2007.
- Hoyle Joe B., Schaefer Thomas F., Douppnik Timothy S., Advanced accounting. Boston : McGraw-Hill/Irwin ; Burr Ridge, Ill, 2007
- HUNT Marilyn F., KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : self study problemes/solutions book 1 chapters 1-14. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Jennings A. R., Financial accounting. London : DP Publications, 1991.
- KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : student study guide to accompany. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Larsen E. John, Modern advanced accounting. Boston ; Burr Ridge, Ill ; Dubuque, Ia ; [etc.] : McGraw-Hill, 2006.
- Lee G.A., Modern financial accounting. New York : Chapman and Hall, 1990.
- Martin Ian J., Accounting and control in the foreign exchange market. London : Butterworths, 1993.
- Meigs Walter B., Meigs Robert F., Accounting work sheets for use with financial accounting. New York ; St. Louis ; San Francisco : McGraw-Hill Book Company, [199?].

**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%
<b>10.6. Minimum performance standards</b>			
<ul style="list-style-type: none"><li>• Knowledge of fundamental concepts and their application to networks of accounting recording;</li><li>• Understanding accounting phenomena to evaluation, recognition and understanding of accounting and financial information, financial position and performance of an economic entity;</li><li>• Accounting Regulations shall apply to design financial statements of the economic entity.</li></ul>			

**Date**  
**04.04.2024**

**Course coordinator**  
**Iustin Atanasiu POP, PhD**

**Seminar coordinator**  
**Iustin Atanasiu POP, PhD**

**Date of approval**  
**17.04.2024**

**Head of department**  
**Ioan Cristian CHIFU, PhD**



UNIVERSITATEA BABEȘ-BOLYAI  
BABEȘ-BOLYAI TUDOMÁNYEGYETEM  
BABEȘ-BOLYAI UNIVERSITÄT  
BABEȘ-BOLYAI UNIVERSITY

TRADITIO ET EXCELLENTIA

FACULTATEA DE  
**BUSINESS**  
IN PARTNERSHIP  
**Facultatea de Business**

Str. Horea nr.7  
Cluj-Napoca, 400174  
Tel.: 0264599170  
Fax: 0264590110  
E-mail: [secretariat.tbs@ubbcluj.ro](mailto:secretariat.tbs@ubbcluj.ro)  
Site: [tbs.ubbcluj.ro](http://tbs.ubbcluj.ro)