



# SYLLABUS

Academic year 2022-2023

## 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"><li>gathering, processing, and analysing data regarding the interaction between a company/ an organisation and the external environment;</li><li>providing assistance for running a company/ an organisation as a whole;</li><li>explaining and interpreting the economic influence of the external environment on a company/ an organisation</li></ul>
4.2. competencies	<ul style="list-style-type: none"><li>Knowledge and application of techniques and procedures (at a basic level)</li><li>Specific operative financial accounting record</li><li>implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work;</li></ul>



	<ul style="list-style-type: none"> <li>identifying various opportunities for continuing education and efficiently using learning resources and techniques for their development.</li> </ul>
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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	<ul style="list-style-type: none"> <li>Collecting, processing and analysis data necessary in economic business administration</li> <li>Support for the management of the whole company / organization</li> <li>Managing a subdivision of activity company structure / organization</li> <li>Assisting management in decision making.</li> <li>Preparation of financial statements, evidence synthesis, reporting to different bodies and analyzes, summaries, forecasts and economic evaluations;</li> <li>The application of recording techniques and operational procedures specific to financial accounting;</li> </ul>
Transversal competencies	<ul style="list-style-type: none"> <li>Applying rigorous and efficient work rules, evidence of responsible attitudes towards science and teaching, to fully capitalize on their potential in creative situations, the principles and rules of professional ethics;</li> <li>Use technology and modern tools of information processing and management of databases specific economic and social activities;</li> </ul> <p>Knowledge, explaining and interpreting ideas, processes, phenomena, states and trends specific economic activities and development of value judgments grounded micro and macro level.</p>

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

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

### 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"> <li>Review concepts - Basic Accounting;</li> <li>Normative character of financial accounting;</li> </ul>



		<ul style="list-style-type: none"> <li>• Ways of organizing and managing the financial accounting</li> <li>• 1 seminar / laboratory</li> </ul>
2. Capital accounts I – recording and presentation	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> <li>• 1 seminar / laboratory</li> </ul>
3. Capital accounts II – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Accounting for financial results and reserves.</li> <li>• 1 seminar / laboratory</li> </ul>
4. Capital accounts III – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Accounting leveraged.</li> <li>• 1 seminar / laboratory</li> </ul>
5. Accounting for fixed assets I – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• 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>• 1 seminar / laboratory</li> </ul>
6. Accounting for fixed assets II – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Accounting for intangible assets and tangible</li> <li>• Accounting for financial assets;</li> <li>• 1 seminar / laboratory</li> </ul>
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"> <li>• Accounting for inventory purchased from third parties (records and analytical accounting methods).</li> <li>• 1 seminar / laboratory</li> </ul>
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"> <li>• Accounting for stocks obtained from own production (records and analytical accounting methods).</li> <li>• 1 seminar / laboratory</li> </ul>
9. Accounting for settlements with third parties I – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Accounts receivable and accounts payable.</li> <li>• 1 seminar / laboratory</li> </ul>
10. Accounting for settlements with third parties II – recording and presentation	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> <li>• 1 seminar / laboratory</li> </ul>
11. Accounting for settlements with third parties III – recording and presentation	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> <li>• 1 seminar / laboratory</li> </ul>
12. Treasury accounting – recording and presentation	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> <li>• Accounting Treasury elements (content and general structure, recording and recognition and measurement criteria)</li> <li>• 1 seminar / laboratory</li> </ul>
13. Expenditure and revenue accounts– recording and presentation	Exposure interactive, problem-solving, practical applications	<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>



<p>14. Off-balance sheet accounts and annual financial statements – recording and presentation</p>	<p>Exposure interactive, problem-solving, practical applications</p>	<ul style="list-style-type: none"> <li>• 1 seminar / laboratory</li> <li>• The need and opportunity for off-balance sheet accounting;</li> <li>• Structure annual financial statements;</li> <li>• 1 seminar / laboratory</li> </ul>
<p>Bibliography</p>	<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>• Dușescu Adriana, Olimid Lavinia, Financial accounting. București : CECCAR - Corpul Expertilor 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, Financial accounting. Boston ; Massachusetts : PWS-KENT Publishing Company, 1989.</li> <li>• Gibson Charles H., Financial reporting and analysis : using financial accounting information. Cincinnati, Ohio : South-Western College Pub./Thomson Learning, 1998.</li> <li>• International accounting : standards, regulations, and financial report. Amsterdam ; Boston ; Heidelberg ; [etc.] : Elsevier, 2006.</li> <li>• HARRISON Walter T., HORNGREN Charles T., Financial accounting. New Jersey : Prentice-Hall, 1992.</li> <li>• Haskins Mark E., Ferris Kenneth R., Sack Robert J., Allen Brandt R., Financial accounting and reporting. Homewood, Ill ; Boston : Irwin, 1993.</li> <li>• Horngren Charles T., Harrison Walter T., Accounting. Upper Saddle River, N.J : Pearson Prentice Hall, 2007.</li> <li>• Hoyle Joe B., Schaefer Thomas F., Douppnik Timothy S., Advanced accounting. Boston : McGraw-Hill/Irwin ; Burr Ridge, Ill, 2007</li> </ul>	



	<ul style="list-style-type: none"> <li>HUNT Marilyn F., KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : self study problems/solutions book 1 chapters 1-14. New York ; Chichester ; Brisbane ; [etc.] : John Wiley &amp; Sons, 1992.</li> <li>Jennings A. R., Financial accounting. London : DP Publications, 1991.</li> <li>KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : student study guide to accompany. New York ; Chichester ; Brisbane ; [etc.] : John Wiley &amp; Sons, 1992.</li> <li>Larsen E. John, Modern advanced accounting. Boston ; Burr Ridge, Ill ; Dubuque, Ia ; [etc.] : McGraw-Hill, 2006.</li> <li>Lee G.A., Modern financial accounting. New York : Chapman and Hall, 1990.</li> <li>Martin Ian J., Accounting and control in the foreign exchange market. London : Butterworths, 1993.</li> <li>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?].</li> </ul>
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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	<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> </ul>
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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%
<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 soft-wares to evaluation, recognition and understanding the function of accounting soft-wares;</li><li>• Accounting Regulations shall apply to design financial statements of the economic entity.</li></ul>			

<b>Date</b>	<b>Course coordinator</b>	<b>Seminar coordinator</b>
<b>10.05.2022</b>	<b>Iustin Atanasiu POP, PhD</b>	<b>Iustin Atanasiu POP, PhD</b>
<b>Date of approval</b>		<b>Head of department</b>
<b>20.05.2022</b>		<b>Prof.dr. Cristian CHIFU</b>