



SYLLABUS
Basic accounting
Academic year 2025-2026

1. Information regarding the program

1.1. Higher education institution	Universitatea Babeș Bolyai
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 in Hospitality Services / Bachelor in Economic Studies
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline		Basic Accounting				Discipline code		ILE0009	
2.2. Course coordinator		Lecturer George Silviu CORDOȘ, PhD							
2.3. Seminar coordinator		Lecturer George Silviu CORDOȘ, PhD							
2.4. Year of study	1	2.5. Semester	2	2.6. Type of evaluation		E	2.7. Discipline regime		compulsory

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

3.1. Hours per week	4	of which: 3.2 course	2	3.3 seminar/laboratory	2
3.4. Total hours in the curriculum	56	of which: 3.5 course	28	3.6 seminar/laboratory	28
Time allotment for individual study (ID) and self-study activities (SA)					hours
Learning using manual, course support, bibliography, course notes (SA)					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:					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



6.1. Specific competencies acquired

Professional/essential competencies	<ul style="list-style-type: none">• C1.2. Identifying concrete methods for collecting, processing, and analyzing data depending on different specific situations and conditions of the company's activity• C2.1. Defining, classifying, and explaining business research methods
Transversal competencies	<ul style="list-style-type: none">• CT1. Implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work

6.2. Learning outcomes

Knowledge	<p>The student has knowledge in accounting, to process and analysis of economic and financial information, necessary for an efficient organization and management of the company.</p> <ul style="list-style-type: none">• Identifies and classifies the elements in the financial reports of a reporting entity;• Identifies the basic transactions and events of a reporting entity;• Develops practices regarding the application of the double entry principle for recording the transactions and events of a reporting entity.
Skills	<p>The student has the necessary skills to use the methods and techniques of financial and accounting management of the activity of a company as a whole, including specialized computer programs.</p> <ul style="list-style-type: none">• Interprets indicators from the financial reports of a reporting entity;• Differentiates users of financial and accounting information and their information needs.• Communicates information from financial reports to users
Responsibility and autonomy:	<p>The student demonstrates the ability to identify and collect relevant financial data for the preparation of financial statements.</p> <ul style="list-style-type: none">• Verifies the accuracy of accounting analysis.• Interprets and analyzes financial - accounting data.



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

7.1 General objective of the discipline	<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 discipline	<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 methods	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• 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:

- 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.
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- Hall James A., Introduction to accounting information systems. Mason, Ohio : South-Western Cengage Learning, 2011.
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- Hindmarch Arthur, Simpson Mary, Financial accounting : an introduction. Basingstoke, Hampshire : MacMillan, 1991.
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- 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 methods	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• 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• 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



		<ul style="list-style-type: none">• 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 discipline 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 are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.
- To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written/oral).

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	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 / practical examples	Final exam (in the exam session period)	50%
10.5 Seminar/ laboratory	Apply concepts and check their understanding of accounting issues learned during the semester-based applications and/or case studies / practical examples	Mid-term test (evaluated throughout the semester)	30%
	Assignments that attest the interest for individual study, the implication in understanding and solving these tasks.	Assignments/tasks (evaluated throughout the semester)	20%
10.6	Minimum standard of performance		
	<ul style="list-style-type: none">• 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.		



11. Labels ODD (Sustainable Development Goals)¹

	General label for Sustainable Development							
								

Date:
31.03.2025

Signature of course coordinator
Lect.univ.dr. George Silviu CORDOȘ

Signature of seminar coordinator
Lect.univ.dr. George Silviu CORDOȘ

Date of approval:
10.04.2025

Signature of the head of department
Prof. univ. dr. Ioan Cristian CHIFU

¹ Keep only the labels that, according to the [Procedure for applying ODD labels in the academic process](#), suit the discipline and delete the others, including the general one for *Sustainable Development* – if not applicable. If no label describes the discipline, delete them all and write „Not applicable.”.