



**SYLLABUS**  
**Financial 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/Bachelor in Economic Studies
1.7. Form of education	Full time

**2. Information regarding the discipline**

2.1. Name of the discipline		Financial Accounting				Discipline code		ILE0014		
2.2. Course coordinator			Lecturer Iustin Atanasiu POP, PhD							
2.3. Seminar coordinator			Lecturer Iustin Atanasiu POP, PhD							
2.4. Year of study		2	2.5. Semester		1	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
<b>Time allotment for individual study (ID) and self-study activities (SA)</b>					<b>hours</b>
Learning using manual, course support, bibliography, course notes (SA)					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:					9
<b>3.7. Total individual study hours</b>					<b>69</b>
<b>3.8. Total hours per semester</b>					<b>125</b>
<b>3.9. Number of ECTS credits</b>					<b>5</b>

**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	C2. Providing assistance for running a company/an organization as a whole C2.2. Explaining and interpreting the relationships between the entities of the enterprise/organization C3. Running a subdivision of a company/an organization C3.1. Identifying the economic implications associated with the operation and administration of a subdivision of the enterprise/organization
Transversal competencies	CT1. Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work

### 6.2. Learning outcomes

Knowledge	The student has knowledge of accounting, processing, and analysis of economic and financial information required for an effective organization and management of businesses <ul style="list-style-type: none"><li>• Identifies users of financial-accounting information and their informational needs.</li><li>• Describe the financial reports of economic entities.</li><li>• It analyzes the transactions and events that must be recognized in the accounting.</li></ul>
Skills	The graduate has the necessary skills to use methods and techniques specific to the financial and accounting management of an enterprise as a whole, specialized software included. <ul style="list-style-type: none"><li>• Prepares the information in the financial reports to substantiate economic decisions.</li><li>• Judges' situations specific to the recognition of items in financial reports based on accounting regulations.</li><li>• Interprets the financial reports of reporting entities, reports financial and non-financial information to users</li></ul>
Responsibility and autonomy:	The student has the responsibility to make decisions and assume responsibility for the reflection of transactions in accounting, respectively the preparation of financial reports <ul style="list-style-type: none"><li>• Prepares financial reports according to national or international accounting regulations.</li><li>• Demonstrates autonomy in evaluating and recognizing transactions and events in accounting.</li><li>• Manage the application of accounting options.</li></ul>



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

<b>7.1 General objective of the discipline</b>	<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>
<b>7.2 Specific objective of the discipline</b>	<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 different accounting referential performance;</li><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 methods	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, practical applications	<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	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, 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>
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>
<b>Bibliography:</b> <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></ul>		



- Berry Aidan, Jarvis Robin, Accounting in a business context. London : Chapman and Hall, 1991.
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- IASC : Vers la convergence des normes comptables nationales ? : Toward convergence of national accounting standards. Paris : Mazars & Guérard, 1997.
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- 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.

8.2 Seminar / laboratory	Metode de predare	Observații
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</li></ul>



		assets;
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 in the assessment accounts, records and analytical accounting methods).</li> </ul>
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 financial statements;</li> <li>Preparation, certification and annual financial statements.</li> </ul>
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- 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.

**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 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 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	Final exam (in the exam session)	50%
10.5 Seminar/laboratory	Application of concepts and check their understanding of accounting issues learned during the semester based applications and / or case studies	Active participation in seminars (during the semester)	50%



#### 10.6 Minimum standard of performance

- Knowledge of fundamental concepts and their application to networks of accounting recording;
- Understanding accounting phenomena to evaluation, recognition and understanding of accounting and financial information, financial position and performance of an economic entity;
- Accounting Regulations shall apply to design financial statements of the economic entity

#### 11. Labels ODD (Sustainable Development Goals)<sup>1</sup>

**Date:**

28.03.2025

**Signature of course coordinator**

Iustin Atanasiu POP, PhD

**Signature of seminar coordinator**

Iustin Atanasiu POP, PhD

**Date of approval:**

10.04.2025

**Signature of the head of department**

Ioan Cristian CHIFU, PhD

<sup>1</sup> 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.”.