



SYLLABUS
Applied 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		Applied Accounting				Discipline code		ILE0073			
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		2	2.6. Type of evaluation		C	2.7. Discipline regime		Elective

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

3.1. Hours per week	3	of which: 3.2 course	1	3.3 seminar/laboratory	2
3.4. Total hours in the curriculum	42	of which: 3.5 course	14	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)					5
Additional documentation (in libraries, on electronic platforms, field documentation)					5
Preparation for seminars/labs, homework, papers, portfolios and essays					16
Tutorship					2
Evaluations					2
Other activities:					3
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	Knowledge acquired at "Basic Accounting" and "Financial Accounting"
4.2. competencies	Knowing and applying (at a basic level of) techniques and procedures for operative booking in financial accounting

5. Conditions (if necessary)

5.1. for the course	Room with computer and projector
5.2. for the seminar /lab activities	Room with computer infrastructure for students to operate accounting transactions in accounting softwares



6.1. Specific competencies acquired

Professional/essential competencies	<ul style="list-style-type: none">• C1. Gathering, processing and analyzing data regarding the interaction between a company/an organization and the external environment• C1.2. Explaining and interpreting the relationship of economic influence exerted by the external environment on the enterprise/organization• C5. Using databases specific to business management• C5.3. Applying the appropriate data analysis tools specific to business administration
Transversal competencies	<ul style="list-style-type: none">• CT2. Identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient teamwork

6.2. Learning outcomes

Knowledge	<p>The student has knowledge of accounting, processing, and analysis of economic and financial information required for an effective organization and management of businesses.</p> <ul style="list-style-type: none">• The student acquires knowledge of the basic concepts of management software packages, their main facilities, and how to use high-performance software products to solve problems in the field of accounting.• The student understands the concepts and technologies of relational database management specific to the accounting field.
Skills	<p>The student 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.</p> <ul style="list-style-type: none">• The student uses management software packages to solve problems in the field of accounting and auditing, applying concepts, theories, principles, and methods of investigation of phenomena and processes in this field in an efficient manner.• The student uses relational database management tools to automate management processes and repetitive tasks in accounting.
Responsibility and autonomy:	<p>The student is able to make decisions according to their position and to take responsibility towards higher hierarchical levels.</p> <ul style="list-style-type: none">• The student uses management software packages and integrated information systems (ERP) to solve various problems in the financial and accounting field in an autonomous manner.• The student verifies and monitors the correctness of automated processes through information systems with databases, ensuring data accuracy and compliance with current regulations.



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

7.1 General objective of the discipline	<ul style="list-style-type: none">Develop students' skills to work with accounting software and to organize and manage a company's accounting.
7.2 Specific objective of the discipline	<ul style="list-style-type: none">Familiarize students with the computer applications used in accounting activities.Facilitate the use of computer applications necessary for current accounting activities.Develop the necessary skills to understand the computer applications used in accounting activities.Develop the skills of reporting on objectives, verifying achievements against set objectives, and using appropriate means to achieve them.Developing students' ability to understand the complexity of accounting activities.

8. Content

8.1 Course	Teaching methods	Remarks
1. The legal framework of financial accounting , types of soft-wares	Exposure interactive, problem-solving, practical applications	1 lecture
2. Capital accounts I – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
3. Capital accounts II – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
4. Capital accounts III – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
5. Accounting for fixed assets I – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
6. Accounting for fixed assets II – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
7. Production accounting for inventories and work in progress I – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
8. Production accounting for inventories and work in progress II – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
9. Accounting for settlements with third parties I – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
10. Accounting for settlements with third parties II – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
11. Accounting for settlements with third parties III – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
12. Treasury accounting – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
13. Expenditure and revenue accounts– recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture



14. Off-balance sheet accounts and annual financial statements – recording and presentation	Exposure interactive, problem-solving, practical applications	1 lecture
<p>Bibliography:</p> <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/ALEAnthony 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.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.Hornrgren 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, 2007HUNT 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, [1990].		



8.2 Seminar / laboratory	Teaching methods	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">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/ALEAnthony 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.
- 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, [1990].

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).

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 (final week)	50%
10.5 Seminar/laboratory	Application of concepts and check their understanding of accounting issues learned during the semester, based	Active participation in seminars (assessed throughout the semester)	50%



	applications and / or case studies		
10.6 Minimum standard of performance			
<ul style="list-style-type: none">Knowledge of fundamental concepts and their application to networks of accounting recording.Understanding of accounting softwares for assessment, recognition and understanding of the function of accounting softwares.Knowledge of accounting regulations which apply to the drafting process of financial statements of the economic entity.			

11. Labels ODD (Sustainable Development Goals)¹

	General label for Sustainable Development							
								

Date:
04.04.2025

Signature of course coordinator
Lecturer Iustin-Atanasiu POP, PhD

Signature of seminar coordinator
Lecturer Iustin-Atanasiu POP, PhD

Date of approval:
10.04.2025

Signature of the head of department
Full Professor Ioan-Cristian CHIFU, PhD

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.”.