UNIVERSITATEA BABEŞ-BOLYAI
BABEŞ-BOLYAI TUDOMÁNYEGYETEM
BABEŞ-BOLYAI UNIVERSITÄT
BABEŞ-BOLYAI UNIVERSITY
TRADITIO ET EXCELLENTIA

FACULTATEA DE BUSINESS IN PARTNERSHIP

COURSE DESCRIPTION
Basic accounting
Academic year 2026-2027

1. Programme-related data

1.1. Higher Education Institution	Babeș-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field	Business Administration
1.5. Level of study	Bachelor
1.6. Degree 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 assessment	Exam
2.7. Course status	Compulsory			2.8. Course type	Core subject

3. Total estimated time (hours per semester of teaching activities)

3.1. Number of hours per week	4	of which: 3.2. course	2	3.3. seminar/ laboratory/ project	2
3.4. Total of hours in the curriculum	56	of which: 3.5. course	28	3.6. seminar/ laboratory	28
Time allocation for individual study (IS) and self-taught activities (ST)					**hours**
Learning from textbooks, course materials, bibliography, and notes (IS)					17
Additional research in the library, on subject-specific electronic platforms, and on-site					14
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					28
Tutoring (professional guidance)					2
Examinations					2
Other activities					6
3.7. Total hours of individual study (IS) and self-taught activities (ST)			**69**		
3.8. Total hours per semester			**125**		
3.9. Number of credits			**5**		

4. Prerequisites (where applicable)

4.1. curriculum-related	
4.2 skills-related	

5. Specific conditions (where applicable)

5.1. course-related	Classroom equipped with projector, computer
5.2. seminar/laboratory-related	Classroom equipped with projector, computer

6.1. Competencies resulting from the completion of the degree programme

Professional competencies	
Competency code	**Competency**
PC1	Gathering, processing and analysing data regarding the interaction between a company/an organisation and the external environment
PC2	Business environment research for substantiation of business decisions
Transversal competencies	
Competency code	**Competency**
TC1	Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	**Knowledge and comprehension**	**Specific academic skills**
PC1 PC2 TC1	1. The student/graduate identifies the elements contained in the financial statements of a reporting entity. The student/graduate identifies the financial statements of a reporting entity. The student/graduate classifies the elements included in the financial statements of a reporting entity. The student/graduate identifies the basic transactions and events of a reporting entity. The student/graduate develops practical approaches to the application of the double-entry accounting principle in recording the transactions and events of a reporting entity. The student/graduate develops practices related to the preparation of the financial statements (financial reports) of a reporting entity.	1. The student/graduate calculates the indicators derived from the financial statements of a reporting entity. The student/graduate interprets the indicators derived from the financial statements of a reporting entity. The student/graduate differentiates the users of financial and accounting information and their informational needs. The student/graduate communicates information from the financial statements to users.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate explains the role and objectives of accounting in an organisation and relates them to typical information needs of different users.
2. The student/graduate describes the subject of accounting and links the main categories of assets, liabilities, equity, income and expenses to simple economic operations.
3. The student/graduate understands the role of accounting documents in the accounting information system and outlines the main stages of processing and controlling economic operations.
4. The student/graduate explains the logic of double-entry bookkeeping and interprets, at an introductory level, the information presented in the balance sheet and profit and loss account.
Specific academic skills
1. The student/graduate prepares and uses basic accounting documents to support the recording of typical economic operations.
2. The student/graduate uses accounts to record economic operations in double-entry, both chronologically and systematically, for main categories of assets, liabilities, income and expenses.
3. The student/graduate performs basic valuation of economic resources and obligations in line with introductory accounting principles and records the corresponding accounting entries.
4. The student/graduate participates in inventory and closing operations by preparing trial balances and contributing to the preparation of basic financial statemen

8. Contents

8.1. Course	Teaching and learning methods	Remarks
1. The main component of accounting information system economically. Accounting framework	Exposure interactive, problem-solving, practical applications	• 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	• 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	• 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	• 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	• 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	• 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	• 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	• Evidence chronological and systematic • Classification of accounts
9. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	• 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	• Accounting for assets, inventories and cash
11. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	• Accounting for assets and liabilities • Accounting for income
12. Account - instrument of double accounting records in economic operations	Exposure interactive, problem-solving, practical applications	• Definition and inventory functions • Classification of inventories • Steps inventory
13. Balance Sheet	Exposure interactive, problem-solving, practical applications	• 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	• 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. • Atrill Peter, Harvey David A., McLaney Edward J., Accounting for business. Boston : Butterworth-Heinemann, 1994. • Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993. • Boicescu Şerban Ion, OPRICA Ocatavian, IORDĂNESCU Maria, English for the students in accounting : years I and II. Bucharest : [s.n.], 1998. • Brockington Raymond, Dictionary of accounting and finance. London : Pitman Publishing, 1993. • Burns Thomas J., Hendrickson Harvey S., The accounting sampler. New York ; St. Louis ; San Francisco : McGraw-Hill, 1986. • Caracota-Dimitriu Maria, English-Romanian dictionary of accounting,economic and financial terms : doua dictionare într-un singur volum. Bucuresti : Garamond, 199-? • Collin Peter Hodgson, JOLIFFE Adrian, Dictionary of accounting. Middlesex : Peter Collin Publishing, 1992. • Danos Paul, Imhoff Eugene, Introduction to financial accounting. Burr Ridge, Ill ; Boston ; Sydney : Irwin, 1994. • DUNCAN Frederick Henry, Caracota-Dimitriu Maria, English-Romanian dictionary of accounting, economic and financial terms : doua dictionare intr-unul singur. Bucureşti : R.A.I., 1998. • Dyson John R., Accounting for non accounting students. London : Pitman Publishing, 1990. • Fundamental financial and managerial accounting concepts. Boston ; Burr Ridge, Ill Dubuque, Ia ; [etc.] : McGraw-Hill/Irwin, 2007. • Finney Harry Anson, Miller Herbert E., Finney and Miller's Principles of accounting: introductory. Englewood Cliffs, N.J. : Prentice-Hall, 1980. • Follett Robert J. R., How to keep score in business : accounting and financial analysis for the non-accountant. Chicago : Follett Publishing Company, 1978. • GEE Paul, Spicer and Pegler's book-keeping and accounts. London ; Dublin ; Edinburgh : Butterworths, 1993. • Glautier Michel W. E., Underdown Brian, Accounting theory and practice. London : Pitman Publishing, 1991. • International accounting : standards, regulations, and financial report. Amsterdam ; Boston; Heidelberg ; [etc.] : Elsevier, 2006. • Hall James A., Introduction to accounting information systems. Mason, Ohio : South-Western Cengage Learning, 2011. • Hermanson Roger H., Edwards James Don, Maher Michael W, Accounting principles. Homewood, Ill ; Boston : Irwin, 1992. • Hindmarch Arthur, Simpson Mary, Financial accounting : an introduction. Basingstoke, Hampshire : MacMillan, 1991. • Hollinger Alexander, The language of accounting : a textbook for English learning students at the Faculties of Accounting and Finance. Bucureşti : Milena Press, 2004. • Accounting principles : study guide. New York : McGraw-Hill Book Company, 1983. • Larson Kermit D., Miller Paul B.W., Applications of fundamental accounting principles : clippings from the Los Angeles times : to accompany Fundamental accounting principles. Los Angeles : Irwin, 1993. • Manea Cristina Lidia, Nichita Elena Mirela, Curpăn Alina Mihaela, Rapcencu Cristian, Basics of accounting : solve and learn : case studies : rezolvă şi învaţă : studii de caz. Bucureşti : Editura A.S.E., 2009. • 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.

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9. 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).

Type of activity	9.1 Evaluation criteria	9.2 Evaluation methods	9.3 Percentage in the final grade
9.4. Course	Knowledge of basic accounting concepts and terminology	Final exam (in the exam session period)	50%
	Understanding of the role and objectives of accounting		
	Knowledge and understanding of double-entry bookkeeping		
	Ability to explain accounting methods and valuation principles		
	Understanding of the structure and content of basic financial statements		
	Ability to interpret, at an introductory level, information in financial statements		
9.5. Seminar/ laboratory	Ability to prepare and use basic accounting documents	Mid-term test (evaluated throughout the semester)	30%
	Ability to apply double-entry recording in accounts		
	Ability to perform basic valuation and recording of transactions		
	Ability to prepare trial balances and support closing operations		
	Consistency, accuracy and autonomy in solving practical applications and case studies	Assignments/ tasks (evaluated throughout the semester)	20%
9.6 Minimum standard for passing			

- 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.

10. SDG labels (Sustainable Development Goals)

	○	Sustainable Development Generic Label

1 FĂRĂ SĂRĂCIE	2 FOAMETE „ZERO”	3 SĂNĂTATE ȘI BUNĂSTARE	4 EDUCAȚIE DE CALITATE	5 EGALITATE DE GEN	6 APĂ CURATĂ ȘI SANITAȚIE	7 ENERGIE CURATĂ ȘI LA PREȚURI ACCESIBILE	8 MUNCĂ DECENTĂ ȘI CREȘTERE ECONOMICĂ	9 INDUSTRIE, INOVAȚIE ȘI INFRASTRUCTURĂ
○	○	○	●	○	○	○	○	○
10 INEGALITĂȚI REDUSE	11 ORAȘE ȘI COMUNITĂȚI DURABILE	12 CONSUM ȘI PRODUCȚIE RESPONSABILE	13 ACȚIUNE CLIMATICĂ	14 VIAȚA ACVATICĂ	15 VIAȚA TERESTRĂ	16 PACE, JUSTIȚIE ȘI INSTITUȚII EFICIENTE	17 PARTENERIATE PENTRU REALIZAREA OBIECTIVELOR	No label applies
○	○	○	○	○	○	○	○	○

Date of entry:	Signature of course coordinator	Signature of seminar coordinator
22.05.2026	Lect. univ. dr. George Silviu CORDOȘ	Lect. univ. dr. George Silviu CORDOȘ

Date of approval in the department:	Signature of the head of department
27.05.2026	Prof. Ioan Cristian CHIFU, PhD