COURSE DESCRIPTION
Applied Accounting
Academic year 2026-2027

1. Programme-related data

1.1. Higher Education Institution	Babeş-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/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	Lect. Iustin-Atanasiu POP, PhD					
2.3. Seminar coordinator	Lect. Iustin-Atanasiu POP, PhD					
2.4. Year of study	2	2.5. Semester	2	2.6. Type of assessment	Viva voce	
2.7. Course status	Elective			2.8. Course type	Specialisation subject	

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

3.1. Number of hours per week	3	of which: 3.2. course	1	3.3. seminar/ laboratory/ project	2
3.4. Total of hours in the curriculum	42	of which: 3.5. course	14	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)					5
Additional research in the library, on subject-specific electronic platforms, and on-site					5
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					16
Tutoring (professional guidance)					2
Examinations					2
Other activities					3
3.7. Total hours of individual study (IS) and self-taught activities (ST)				**33**	
3.8. Total hours per semester				**75**	
3.9. Number of credits				**3**	

4. Prerequisites (where applicable)

4.1. curriculum-related	Knowledge acquired at "Basic Accounting" and "Financial Accounting"
4.2 skills-related	Knowing and applying (at a basic level of) techniques and procedures for operative booking in financial accounting

5. Specific conditions (where applicable)

5.1. course-related	Room with computer and projector
5.2. seminar/laboratory-related	Room with computer infrastructure for students to operate accounting transactions in accounting software

6.1. Competencies resulting from the completion of the degree programme

Professional competencies	
Competency code	**Competency**
PC1	Gathering, processing and analyzing data regarding the interaction between a company/an organization and the external environment
PC5	Using databases specific to business management
Transversal competencies	
Competency code	**Competency**
TC2	Identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient teamwork

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	**Knowledge and comprehension**	**Specific academic skills**
PC1 PC5 TC2	1. The student/graduate has knowledge of accounting, processing, and analyzing economic and financial information required for an effective organization and management of businesses.	1. The student/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.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate 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.
2. The student/graduate understands the concepts and technologies of relational database management specific to the accounting field.
Specific academic skills
1. The student/graduate 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.
2. The student/graduate uses relational database management tools to automate management processes and repetitive tasks in accounting.

8. Contents

8.1. Course	Teaching and learning 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

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- Alexander David, Britton Anne, Financial reporting. London : Chapman & Hall, 1994., Biblioteca de Business , FG , FIN/ALE
- 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.
- 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.
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- Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993.
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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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- Danos Paul, Imhoff Eugene, Introduction to financial accounting. Burr Ridge, Ill ; Boston ; Sydney : Irwin, 1994.
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- 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.
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- 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.
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- 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.
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- 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 and learning 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

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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	Apply concepts and check their understanding of accounting issues learned during the semester, based applications and / or case studies	Practical exam (in the exam session)	50%
9.5. 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 (assessed throughout the semester)	50%
9.6 Minimum standard for passing			
To obtain the minimum grade of 5, the student must: • Exhibit knowledge of fundamental concepts and their application to networks of accounting recording. • Understand accounting software for assessment, recognition and understanding of the function of accounting software. • Exhibit knowledge of accounting regulations which apply to the drafting process of financial statements of the 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	Nu se aplică nici o etichetă
○	○	○	○	○	○	○	○	○

Date of entry:	Signature of course coordinator	Signature of seminar coordinator
22.05.2026	Lect. Iustin-Atanasiu POP, PhD	Lect. Iustin-Atanasiu POP, PhD

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