

**„BOGDAN VODĂ” UNIVERSITY OF CLUJ-NAPOCA**  
**FACULTY OF ECONOMICAL SCIENCES**  
**SPECIALIZATION: ACCOUNTING AND MANAGEMENT INFORMATICS**  
**ACADEMIC YEAR: 2010-2011**

**DISCIPLINE FILE**

<b>Discipline name</b>	<b>ACCOUNTING OF SPECIAL OPERATIONS</b>				
<b>Discipline code</b>	CC3204	<b>Year</b>	<b>III</b>	<b>Number of credits</b>	<b>6</b>
		<b>Semester</b>	<b>II</b>		

<b>Faculty</b>	<b>ECONOMICAL SCIENCES</b>	<b>Number of hours in semester /activities</b>		
<b>Profile</b>	<b>ECONOMIC</b>	<b>Total</b>	<b>C</b>	<b>S</b>
<b>Specialization</b>	<b>Accounting and Management Informatics</b>	<b>56</b>	<b>28</b>	<b>28</b>

<b>Discipline type</b>	<b>DF – fundamental, DS – specialized, DC - complementary</b>	<b>DS</b>
<b>Optional course category; DI – imposed, DO – optional, DF – facultative</b>		<b>DI</b>
<b>Previous disciplines</b>	Obligatory (conditioned)	
<b>Aims</b>	<ul style="list-style-type: none"> <li>- forming a scientific conception necessary for understanding the phenomena and processes in the domain of ACCOUNTING OF SPECIAL OPERATIONS;</li> <li>- forming a sense of orientation in assessing the economic processes at a micro and macroeconomic level, of the ability to solve practical problems in the professional activity;</li> <li>- forming the necessary skills and discipline accounting and financial spirit within the managerial activity.</li> </ul>	
<b>Contents (description)</b>	PAYMENT OF ACCOUNTING INFORMATION PATRIMONIAL CHANGES ACCOUNTING LEASING OPERATIONS ACCOUNTING CONSOLIDATION OF ACCOUNTS INFLATION ACCOUNTING ACCOUNTING FOR SERVICE SOCIETIES OF FINANCIAL INVESTMENTS	

<b>Tests and control work</b>	
<b>Form of evaluation (E – exam, C – colloquy/final test, CW – control works)</b>	<b>E</b>

Final grade (percentage)	<ul style="list-style-type: none"> <li>- answers at exams/colloquy/practical works</li> <li>- certified applied activities / lab / practical work / project, etc.</li> <li>- tests during the semester</li> <li>- control subjects</li> </ul>	100%
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Compulsory Bibliography	- Dumitru Matis, Contabilitatea operatiunilor speciale, Ed. Intelcredo, Deva, 2003				
Selective Bibliography	<ol style="list-style-type: none"> <li>1. <b>Baciu A., Matis D., Bazele contabilitatii, Ed. Risoprint, Cluj-Napoca, 2001</b></li> <li>2. <b>Capron M., Contabilitatea in perspectiva, traducere, Ed. Humanitas, Bucuresti, 1994</b></li> <li>3. <b>Deaconu A., Evaluarea afacerilor, Ed.Intelcredo, Deva, 2002</b></li> <li>4. <b>Dumbrava P., Modificari patrimoniale, Presa Universitara Clujeana, Cluj-Napoca, 2001</b></li> <li>5. <b>Feleaga N., Malciu L., Politici si optiuni contabile, Ed. Economica, Bucuresti, 2002</b></li> <li>6. <b>Mutiu A. I. ,Contabilitatea inflatiei, Ed. Economica, Bucuresti, 2002</b></li> <li>7. <b>Tiron Tudor A., Consolidarea conturilor, Ed. Tribuna Economica, Bucuresti, 2000</b></li> <li>8. <b>xxx Legea contabilitatii nr. 82/1991, modificata si completata , republicata</b>  <b>xxx O.M.F.Publice nr. 3066/2009 pentru aprobarea Reglementarilor contabile conforme cu directivele europene</b></li> </ol>				
List of necessary didactic materials	COURSE SUPPORT				
Course holder	Didactic degree	Science Title	First name	Name	Signature
	<b>LECT.</b>	<b>DRD.</b>	<b>DELIA</b>	<b>OPREAN</b>	