

**„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>FINANCIAL ACCOUNTING</b>				
<b>Discipline code</b>	EC 2103	<b>Year</b>	<b>II</b>	<b>Number of credits</b>	<b>5</b>
		<b>Semester</b>	<b>I</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>DF</b>
<b>Optional course category; DI – imposed, DO – optional, DF – facultative</b>		<b>DI</b>
<b>Previous disciplines</b>	Obligatory Basic accounting	
	Recommended	
<b>Aims</b>	<i><b>Acquisition by economist students of theoretical and practical knowledge concerning the organization and accounting leading by companies and other juridical persons who develop economic activities; this knowledge refers to the reflection in the accounting evidence of entities of movable and immovable property, currency reserves, securities, rights and obligations, but also, movements, modifications occurred after patrimonial executed operations, expenses, revenues and the results obtained by those.</b></i>	
<b>Contents (description)</b>	<ol style="list-style-type: none"> <li><b>1. Introduction in financial accounting .</b></li> <li><b>2. Capital operationsAccounting</b></li> <li><b>3. Fixed assets accounting.</b></li> <li><b>4. Accounting of inventories and production in progress of execution.</b></li> <li><b>5. Receivable and current debts accounting.</b></li> <li><b>6. Treasury accounting.</b></li> <li><b>7. Accounting of expenses and revenues</b></li> <li><b>8. Off – balance sheet accounting.</b></li> <li><b>9. Accounting of special operations.</b></li> <li><b>10. Annual financial statements.</b></li> </ol>	

<b>Form of evaluation (E – exam, C – colloquy/final test, CW – control works)</b>					
Final grade (percentage)	40% exam, 60% practical works				
Bibliography	<p><b>1. MATIȘ, D., POP, A.</b> Contabilitate financiară, Editura Alma Mater, Cluj-Napoca, 2007</p> <p><b>2. PASCA, N. si colectiv,</b> Contabilitate financiara, Editura Risoprint, Cluj Napoca, 2009</p> <p><b>3. POP, A</b> Contabilitatea financiară românească armonizată cu Directivele contabile europene și Standardele Internaționale de Contabilitate, Editura Intelcredo, Deva, 2002</p> <p><b>4. PÂNTEA, I.P., BODEA, GHE.</b> Contabilitatea financiară românească conformă cu Directivele Europene, Ed. Intelcredo, Deva, ed. a III-a, 2008</p> <p><b>xxx OMFP 3055/2009 pentru aprobarea Reglementărilor contabile conforme cu directivele europene</b></p> <p><b>xxx Legea nr. 571/2003 (Codul Fiscal actualizat), cu modificările și completările până in 2020</b></p> <p><b>xxx Legea contabilității nr. 82/1991, republicată 2008</b></p>				
List of necessary didactic materials	Course support, chart of accounts				
Course holder	Didactic degree	Science Title	First name	Name	Signature
	<b>LECT.</b>	<b>DRD.</b>	<b>IOANA</b>	<b>DANILA</b>	