

**“BOGDAN VODĂ” UNIVERSITY OF CLUJ-NAPOCA
 FACULTY OF ECONOMICAL SCIENCES
 SPECIALIZATION: MANAGEMENT BAIA MARE,
 2010-2011 ACADEMIC YEAR**

DISCIPLINE FILE

Name of discipline	FINANCIAL ACCOUNTING				
Code of discipline	MB 2103	Year	II	Number of credits	5
		Semester	I		

Faculty	ECONOMICAL SCIENCES	Nr. of hours semester/activities		
Profile	ECONOMIC	Total	C	S
Specialization	MANAGEMENT	56	28	28

Course type DF – fundamental, DG – specialize, DC – complementary	DS
Optional course category: DI – imposed, DO – optional, DF – facultative	DI

Prevision disciplines	Mandatory disciplines (conditioned) Fundamentals of accounting
	Recommended
Objectives	<ul style="list-style-type: none"> - Knowledge of accounting principles and conventions, methods and techniques of accounting registration, as well as its assets - Initiating students as future managers in the foundation of the main economic decisions based on accounting information and lessons learned from their analysis and interpretation. - Initiating students as future managers in assessing the company's goods based on accounting data: the size of their assets, loans, debt, liquidity and solvency of economic entities and other indicators of economic efficiency
Content (description)	Cap. I. GENERAL CHARACTERISTICS OF ACCOUNTING Cap. II. CAPITAL ACCOUNTING ORGANISATION Cap. III. FIXED ASSETS ACCOUNTING ORGANISATION Cap. IV. INVENTORIES AND PRODUCTION ORGANIZATION OF ACCOUNTING SEEN IN PROGRESS

	Cap. V. ORGANIZATION OF ACCOUNTING AND LIABILITIES TO THIRD PARTY CLAIMS Cap. VI. ORGANIZATION OF TREZORY ACCOUNTING Cap. VII. ORGANIZATION OF FLOW RESULTS ACCOUNTING
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Evaluation form (E – exam, C – colloquy/final test, CW – control works) E					
Final grade (percentage)	80% E și 20% LP				
Selective bibliography	1. Matiș Dumitru, Baci Achim: <i>“Bazele contabilității”</i> , Ed. Risoprint, Cluj Napoca, 2001 2. Gheorghe Moraru, Adrian Moraru, Corina Bene: <i>“Bazele contabilității întreprinderilor armonizate cu directivele Uniunii Europene și cu Standardele Internaționale de Contabilitate Ed. a III- a”</i> , Ed. Risoprint, Cluj Napoca, 2003 3. Pantea Iacob Petru: <i>„Managementul contabilitatii romanesti”</i> , vol I si II Ed. Intelcredo, Deva, 1998 4. Pop Atanasiu: <i>„Contabilitatea financiara romaneasca armonizata cu directivele contabile europene si cu standardele internationale de contabilitate”</i> , Ed. Intelcredo, Deva, 2002 5. * * * - <i>OMFP. Nr. 3055/2009 privind aprobarea normelor contabile conforme cu Directivele Europene</i> 6. * * * - <i>Legea Contabilității 82/1991 completată și modificată cu O.G. 61/2001</i> 7. * * * - <i>Codul fiscal 2010</i>				
Necessary educational materials list	Courses, laptop, video projector				
Coordinator of discipline	Didactic title	Title	First name	Last name	Signature
	Lecturer	PhD	Corina	Bandiciu-Bene	