

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

DISCIPLINE FILE

Name of Discipline	FUNDAMENTALS OF ACCOUNTING				
Code of discipline	MB 1202	Year	I	Number of credits	5
		Semester	II		

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	DF
Optional course category: DI – imposed, DO – optional, DF – facultative	DI

Prevision disciplines	Mandatory disciplines (conditioned)
	Recommended Economics I, II
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 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 - 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.
Content (description)	Cap. I. ACCOUNTING - MAIN COMPONENT OF ECONOMIC INFORMATION SYSTEM Cap. II. ACCOUNTING - OBJECT OF STUDY Cap. III. ACCOUNTING METHOD Cap. IV. DOCUMENTATION AND ECONOMIC ASSESSMENT OF OPERATIONS

	<p>Cap. V. BALANCE SHEET - DOUBLE PROCESS OF PROPERTY REPRESENTATION</p> <p>Cap. VI. DOUBLE-PROCESS ACCOUNT OF ECONOMIC RECORD OF OPERATIONS</p> <p>Cap. VII. LIABILITY COVERAGE IN ACCOUNTANCY</p> <p>Cap. VIII. COVERAGE IN ACCOUNTING TRANSACTIONS OF ECONOMIC ASSETS</p> <p>Cap. IX. COVERAGE IN ACCOUNTING TRANSACTIONS OF ECONOMIC ASSETS</p> <p>Cap. X. COVERAGE IN ACCOUNTING OF CURRENT ECONOMIC TRANSACTIONS</p> <p>Cap. XI. COVERAGE IN ACCOUNTING OF ECONOMIC TRANSACTIONS ON COSTS, REVENUES AND RESULTS</p> <p>Cap. XII. ASSETS INVENTORY</p> <p>Cap. XIII. ANNUAL FINANCIAL STATEMENTS</p>
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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	<p>1. Matiș Dumitru, Baci Achim: “<i>Bazele contabilității</i>”, Ed. Risoprint, Cluj Napoca, 2001</p> <p>2. Gheorghe Moraru, Adrian Moraru, Corina Bene: “<i>Bazele contabilității întreprinderilor armonizate cu directivele Uniunii Europene și cu Standardele Internaționale de Contabilitate</i> Ed. a III- a “, Ed. Risoprint, Cluj Napoca, 2003</p> <p>3. Oprea Călin, Mihai Ristea: “<i>Bazele contabilității</i>”, Ed. Genicod, București, 2002</p> <p>4. Oprean Ioan, Irimie Emil Popa – “<i>Bazele contabilității agenților economici din România – aplicații practice</i> “, Ed. Intelcredo Deva, 2001</p> <p>5. “<i>Bazele contabilității întreprinderilor</i>” – note de curs Lect. univ. drd. Corina Bene</p> <p>6. * * * - <i>OMFP. Nr. 3055/2009</i> privind aprobarea reglementărilor contabile conforme cu directivele europene * * * - <i>Legea Contabilității 82/1991</i> completată și modificată cu O.G. 61/2001</p>				
Necessary educational materials list	Courses, laptop, video projector				
Coordinator of discipline	Didactic title	Title	First name	Last name	Signature
	Lecturer	PhD	Corina	Bandiciu Bene	