

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

**DISCIPLINE FILE**

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

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

<b>Course type</b> <b>DF – fundamental, DG – specialize, DC – complementary</b>	<b>DF</b>
<b>Optional course category: DI – imposed, DO – optional, DF – facultative</b>	<b>DI</b>

<b>Prevision disciplines</b>	<b>Mandatory disciplines (conditioned)</b>
	<b>Recommended</b> Economics I, II
<b>Objectives</b>	<ul style="list-style-type: none"> <li>- Knowledge of accounting principles and conventions, methods and techniques of accounting registration, as well as its assets</li> <li>- 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</li> <li>- 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.</li> </ul>
<b>Content (description)</b>	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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<b>Evaluation form (E – exam, C – colloquy/final test, CW – control works) E</b>					
<b>Final grade (percentage)</b>	80% E și 20% LP				
<b>Selective bibliography</b>	<p>1. Mățiș Dumitru, Băciu 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 Ed. a III- a”</i>, 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” – note de curs</i> 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>				
<b>Necessary educational materials list</b>	Courses, laptop, video projector				
<b>Coordinator of discipline</b>	<b>Didactic title</b>	<b>Title</b>	<b>First name</b>	<b>Last name</b>	<b>Signature</b>
	Lecturer	PhD	Corina	Bandiciu Bene	