

# Syllabus

## 1. Programme information

|                        |  |
|------------------------|--|
| 1.1. Institution       | THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES |
| 1.2. Faculty           | Business Administration in Foreign Languages |
| 1.3. Departments       | Department of Accounting and Audit           |
| 1.4. Field of study    | Business Administration                      |
| 1.5. Cycle of studies  | Licence                                      |
| 1.6. Education type    | Full-time                                    |
| 1.7. Study programme   | Business Administration                      |
| 1.8. Language of study | English                                      |
| 1.9. Academic year     | 2019-2020                                    |

## 2. Information on the discipline

|                    |                                   |   |          |                         |             |                               |          |                             |          |
|--------------------|-----------------------------------|---|----------|-------------------------|-------------|-------------------------------|----------|-----------------------------|----------|
| 2.1. Name          | <b>Introduction to accounting</b> |   |          |                         |             |                               |          |                             |          |
| 2.2. Code          | <b>19.0153IF1.1-0004</b>          |   |          |                         |             |                               |          |                             |          |
| 2.3. Year of study | <b>1</b>                          | 2.4. Semester                                 | <b>1</b> | 2.5. Type of assessment | <b>Exam</b> | 2.6. Status of the discipline | <b>O</b> | 2.7. Number of ECTS credits | <b>5</b> |
| 2.8. Leaders       | C(C)                              | <b>prof.univ.dr. POPA V C Adriana Florina</b> |          |                         |             | adriana.popa@cig.ase.ro       |          |                             |          |
|                    | C(C)                              | <b>conf.univ.dr. DOBRE I FLORIN</b>           |          |                         |             | flndobre@gmail.com            |          |                             |          |
|                    | S(S)                              | <b>prof.univ.dr. POPA V C Adriana Florina</b> |          |                         |             | adriana.popa@cig.ase.ro       |          |                             |          |
|                    | S(S)                              | <b>conf.univ.dr. DOBRE I FLORIN</b>           |          |                         |             | flndobre@gmail.com            |          |                             |          |
|                    | S(S)                              | <b>prof.univ.dr. STĂNILĂ Georgiana Oana</b>   |          |                         |             | oana.stanila@ase.ro           |          |                             |          |

## 3. Estimated Total Time

|   |        |          |       |
|---|--------|----------|-------|
| 3.1. Number of weeks  | 14.00  |          |       |
| 3.2. Number of hours per week   | 4.00   | of which |       |
|   |        | C(C)     | 2.00  |
|   |        | S(S)     | 2.00  |
| 3.3. Total hours from curriculum  | 56.00  | of which |       |
|   |        | C(C)     | 28.00 |
|   |        | S(S)     | 28.00 |
| 3.4. Total hours of study per semester (ECTS*25)  | 125.00 |          |       |
| 3.5. Total hours of individual study  | 69.00  |          |       |
| <i>Distribution of time for individual study</i>  |        |          |       |
| Study by the textbook, lecture notes, bibliography and student's own notes                | 18.00  |          |       |
| Additional documentation in the library, on specialized online platforms and in the field | 10.00  |          |       |
| Preparation of seminars, labs, assignments, portfolios and essays                         | 10.00  |          |       |
| Tutorials   | 2.00   |          |       |
| Examinations  | 4.00   |          |       |
| Other activities  |        |          |       |

#### 4. Prerequisites

|                     |                |
|---------------------|----------------|
| 4.1. of curriculum  | not applicable |
| 4.2. of competences | not applicable |

#### 5. Conditions

|              |  |
|--------------|--|
| for the C(C) | Internet and multimedia equipment for course classes |
| for the S(S) | Internet and multimedia equipment for course classes |

#### 6. Acquired specific competences

|              |    |  |
|--------------|----|--|
| PREFESSIONAL | C3 | Administration of a subunit from the business/organization structure |
|--------------|----|--|

#### 7. Objectives of the discipline

|                          |  |
|--------------------------|--|
| 7.1. General objective   | Learning the role of accounting as information system addressed to users for monitoring and communicating organization's progress and for economic and financial decisions   |
| 7.2. Specific objectives | Cunoasterea si intelegerea conceptelor, principiilor, politicilor si metodelor utilizate in contabilitate;<br>Aplicarea teoriei contabile pentru identificarea si recunoasterea principalelor tranzactii si evenimente economice dintr-o entitate;<br>Dezvoltarea de abilitati in pregatirea si prezentarea rapoartelor financiare |

#### 8. Contents

| 8.1. C(C)  |   | Teaching/Work methods  | Recommendations for students |
|--|---|--|------------------------------|
| 1  | Introduction to economic entities accounting: accounting as information system, forms of entities' organization, users of accounting information, the accounting profession; organizing accounting systems; accounting regulation   | Idem   |                              |
| 2  | Financial statements and accounting disclosure: Statement of financial position - Balance sheet (assets, equity and liabilities, the fundamental equation of accounting, types of accounting changes); Statement of performance - Profit and loss statement (expenses, income and profit/loss); Accounting principles | Idem   |                              |
| 3  | Double-entry accounting system: definition, form and structure of an account; chart of accounts; types and rules of accounts' operations; accounting analysis of transactions and events; annulment of records  | Idem   |                              |
| 4  | Recording transactions and events: accounts and accounting analysis for: non-current assets (property), inventories, receivables, cash and cash equivalent, liabilities, equity, revenues/income, expenses and results  | Idem   |                              |
| 5  | Financial year-end accounting: preparation, presentation and interpretation of financial statements   | Idem   |                              |
| 6  | Accounting information system: documents (primary, centralized); accounting valuation; general ledger; journal ledger; trial balance  | Idem   |                              |
| 7  | Introductory lecture: objectives and achieved competencies as a result of learning; disclosure of learning methods, data sources; requirements and continuous formative valuation standards; final valuation  | Power point presentation, Interaction with students; Synthesis; Case studies |                              |
| <p><b>Bibliography</b></p> <ul style="list-style-type: none"> <li>- Dumitrana, M., Vulpoi, M. și Nichita, Principles of Accounting, Ed. Universității Româno-Britanice, Bucuresti, 2007</li> <li>- Caraiani, C., Dumitrana, M. (coord.), Bazele contabilității, Ed. Universitară, Bucuresti, 2015</li> <li>- Caraiani, C., Dumitrana, M. (coord.), Bazele contabilității. Aplicații și studii de caz, Ed. Universitară, Bucuresti, 2011</li> <li>- Ponorica Andreea, Stanila Oana, Popa (Popescu) Adriana, Practice Guide of Basic, Financial and Management Accounting, CECCAR, București, Bucuresti, 2006</li> </ul> |   |  |                              |

| 8.2. S(S)   |  | Teaching/Work methods                            | Recommendations for students |
|---|--|--|------------------------------|
| 1   | Double-entry accounting system: the account; functioning rules; accounting analysis of transactions and events   | Idem   |                              |
| 2   | Accounting information system: chronological and systematic recordings   | Idem   |                              |
| 3   | Recognition of transactions and events in accounting:<br>- accounting of assets: non-current assets (property), inventories, receivables, cash and cash equivalent,<br>- accounting of liabilities,<br>- accounting of equity<br>- accounting of expenses and revenues<br>- knowledge assessment | Idem   |                              |
| 4   | Financial year-end accounting: preparation, presentation and interpretation of financial statements  | Assessment of the activities for final valuation |                              |
| 5   | Overview and seminar assessment results completion and communication   | Final assesment                                  |                              |
| 6   | Financial statements and accounting information disclosure: reporting the financial position; reporting the performance; effect of transactions on financial statements; accounting principles; knowledge assessment   | Idem   |                              |
| 7   | Introduction in the economic entities accounting: general concepts; documents as a justifying base for company” transactions; types of entities and accounting information users   | Case studies, examples, debates                  |                              |
| 8   | Discussion on the requirements of preparing homework and activities for the continuous valuation during the seminar  |  |                              |
| <p><b>Bibliography</b></p> <ul style="list-style-type: none"> <li>- Manea L., Nichita M. E., Irimescu A., Rapcencu C., Bazele contabilității. Aplicații, Editura ASE, București, 2012</li> <li>- Manea L., Nichita M. E., Irimescu A., Rapcencu C., Basics of Accounting – Solve and learn – Case studies,, Editura ASE, București, 2008</li> <li>- Ponoriță, A., Popa, A., Stănilă, O., Practice Guide of Basic, Financial and Management Accounting, Editura CECCAR, București, 2006</li> </ul> |  |  |                              |

## 9. Corroboration of the contents of the discipline with the expectations of the representatives of the epistemic community, of the professional associations and representative employers in the field associated with the programme

The course objective is acquiring of knowledge on accounting rules in compliance with current national and international regulations. The materials used in defining the elements of the subject content were educational materials developed by national professional bodies CECCAR (Body Expert and Licensed Accountants of Romania and CAFR (Chamber of Financial Auditors of Romania), ACCA (The Association of Chartered Certified Accountants) and International Education Standards issued by IFAC (International Federation of Accountants).

## 10. Assessment

| Type of activity                      | Assessment criteria  | Assessment methods  | Percentage in the final grade |
|---------------------------------------|--|---|-------------------------------|
| 10.1. S(S)                            | Involvement in the seminar activities. Test  | Frequency and quality of student involvement in the activities. | 30.00                         |
| 10.2. Final assessment                | Recognition of accounting structures; accounting analysis of tranzactions  | Written exam  | 70.00                         |
| 10.3. Modality of grading             | Whole notes 1-10   |   |                               |
| 10.4. Minimum standard of performance | <ul style="list-style-type: none"> <li>• Continuous assessment is considered in the final degree for the current year;</li> <li>• To pass the exam evaluation;s degree must be at least 5. The seminar mark is considered in the same conditions.</li> </ul> |   |                               |

Date of listing,  
07/14/2025

Signature of the discipline leaders,

Date of approval in the  
department

Signature of the Department Director,