

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 (in English language)
1.8. Language of study	English
1.9. Academic year	2019-2020

2. Information on the discipline

2.1. Name	Introduction to accounting								
2.2. Code	19.0153IF1.1-0004								
2.3. Year of study	1	2.4. Semester	1	2.5. Type of assessment	Exam	2.6. Status of the discipline	O	2.7. Number of ECTS credits	5
2.8. Leaders	C(C)	conf.univ.dr. POPA V C Adriana Florina				adriana.popa@cig.ase.ro			
	C(C)	conf.univ.dr. DOBRE I FLORIN				flndobre@gmail.com			
	S(S)	conf.univ.dr. POPA V C Adriana Florina				adriana.popa@cig.ase.ro			
	S(S)	conf.univ.dr. DOBRE I FLORIN				flndobre@gmail.com			
	S(S)	prof.univ.dr. STĂNILĂ Georgiana Oana				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
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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; Aplicarea teoriei contabile pentru identificarea si recunoasterea principalelor tranzactii si evenimente economice dintr-o entitate; 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>Bibliography</p> <ul style="list-style-type: none"> - Dumitrana, M., Vulpoi, M. și Nichita, Principles of Accounting, Ed. Universității Româno-Britanice, Bucuresti, 2007 - Caraiani, C., Dumitrana, M. (coord.), Bazele contabilității, Ed. Universitară, Bucuresti, 2015 - Caraiani, C., Dumitrana, M. (coord.), Bazele contabilității. Aplicații și studii de caz, Ed. Universitară, Bucuresti, 2011 - Ponorica Andreea, Stanila Oana, Popa (Popescu) Adriana, Practice Guide of Basic, Financial and Management Accounting, CECCAR, București, Bucuresti, 2006 			

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: - accounting of assets: non-current assets (property), inventories, receivables, cash and cash equivalent, - accounting of liabilities, - accounting of equity - accounting of expenses and revenues - 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		

Bibliography

- Manea L., Nichita M. E., Irimescu A., Rapcencu C., Bazele contabilității. Aplicații, Editura ASE, București, 2012
- Manea L., Nichita M. E., Irimescu A., Rapcencu C., Basics of Accounting – Solve and learn – Case studies,, Editura ASE, București, 2008
- Ponorică, A., Popa, A., Stănilă, O., Practice Guide of Basic, Financial and Management Accounting, Editura CECCAR, București, 2006

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"> • Continuous assessment is considered in the final degree for the current year; • To pass the exam evaluation;s degree must be at least 5. The seminar mark is considered in the same conditions. 		

Date of listing,
08/08/2022

Signature of the discipline leaders,

Date of approval in the
department

Signature of the Department Director,