Universitatea din Oradea

PROCEDURA pentru iniţierea, aprobarea, monitorizarea şi evaluarea periodică a programelor de studii

COD:	4	5	6	7	8	9		
SEAQ PE – U. 01	Aprobat în şedinţa de Senat din data: 03.03.2014							

Anexa 6

DISCIPLINE FILE

1Program data	
1.1 Institution	UNIVERSITY OF ORADEA
1.2 Faculty	Environment Protection
1.3 Department	Animal Husbandry and Agritourism
1.4 Domeniul de studii	Engineering and Management
1.5 Studies cycle	Licence
1.6 Study Program / Qualification	Engineering and Management in Public Nutrition and
	Agrotourism/Engineer

2. Datas about discipline

	.	-						
2.1 Name of discipl	.1 Name of discipline			ACCOUNTANCY II				
2.2 Professor cours	e		Lecturer Tirpe Olivia Paula					
2.3 Professor semi	nars/j	projects	Lecturer Tirpe Olivia Paula					
2.4 Year of study	3	2.5 Semeste	er	6	2.6 Evaluation type	E	2.7 The discipline regime	Ι
	0							

(I) Impose; (O) Optional;

3. Total estimated time (hours per semester of teaching activities)

4

3.1 Number of hours per week		4	From which: 3.2	2	3.3	1s//
-			course		seminar/laborator/project	1p
3.4 Total hours of the curriculum		56	From which3.5	28	3.6	14/
			course		seminar/laborator/project	14
3.7.Distribution of Time Fund						ore
Study after manual, course suppor	t, bibli	ograp	hy and notes			14
Additional documentation in the library, on the specialized electronic platforms and on the field						
Training seminars / laboratories, th	hemes,	paper	s, portfolios and es	says		14
Tutorial			•			5
Examinations						5
Other activities						4
3.8. Total hours of individual	56					•
study						
3.9 Total hours per semester	112					

4. Preconditions (if necessary)

3.10 Number of credits

4.1 of curriculum	-
4.2 of competences	-

5. Conditions (if necessary)

	5.1. for course	Lecture room with blackboard, laptop and videoproiector
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5.2. for seminar / laboratory /	Lecture room with blackboard, laptop and videoproiector
project	

6. Sp	ecific skills accumulated
	C1
	Performing calculations, demonstrations and applications to solve engineering and management tasks based on the knowledge of the fundamental and engineering sciences C2
lls	Elaboration and interpretation of technical, economic and managerial documentation C4
Proffesional skills	Management of information systems: software applications - operation and customization, based on domain specific indicators. C5
Proffesi	Management of production / service units in public catering and agro-tourism and marketing strategies and policies in the field.
	CT1
Competențe transversale	Responsible application of the principles and norms of professional ethics in the performance of professional tasks and the identification of the objectives to be achieved, the available resources, the working steps, the execution deadlines, the implementation deadlines and the related risks

7. Discipline objectives

i Discipline objectives	
7.1 General objective	Detailed and in-depth understanding of the elements of the chart of accounts and the making of accounting records using them
7.2 Specific objectives	-Acquiring the ability to produce annual financial statements (balance sheet, check balance, journal and large book) Knowledge of accounting law and OMFP 3456/2018

8. Content*

8.1 Course	Teaching methods	Nr. of hours /
I.Organization of financial accounting	Lecture. debate	2
 II. Capital Accounting 2.1 Capital accrual accounting and capital related premiums 2.2 Accounting of reserves 2.3 Accounting for the result of the year 2.4Concerning borrowings and assimilated debts 	Lecture. debate	4
III. Assets accounting 3.1 Documents on entry and exit of immobilizations	Lecture. debate	4

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3.3 Intangible assets a	operty, plant and equipment xed Assets							
4.2Accounting of proc 4.3 Animal Accountin 4.4Consolidation of G 4.5 Packaging account	oods	Lecture. debate			4			
5.2Accounting of pers 5.3Accounting of soci	ting with suppliers and customers onnel settlements al security and wage tax lements with the state budget ting within the group	Lecture. debate			4			
VI. Treasury Account	ing	Lecture. debate			2			
	penditure and revenue	Lecture. debate			4			
VIII Annual financial 8.1Determination of tl 8.2 Setting Monthly T 8.3 Drawing up the ve	Lecture. debate			4				

Cluj-Napoca, 2004

Accounting Law no.82 / 91 published in the Official Gazette of Romania Part I, no. 454 of June 18, 2008
 Accounting regulations complying with the European directives approved by the Order of the Minister

of Public Finance no. 3456/2018

	Teaching methods	Nr. Of hours / Observation
8.2 Seminar		
I. Plan of accounts	Conversation, exercises and problems, case studies	2
 2. II.Capital Accountancy (Practical Applications) 2.1 Capital accrual accounting and capital related premiums 2.2 Accounting of reserves 2.3 Accounting for the result of the year 2.4Concerning borrowings and assimilated debts 	Conversation, exercises and problems, case studies	2
3 Assets accountancy (practical applications)3.1 Documents on entry and exit of immobilizations3.2Evaluation and revaluation of fixed assets	Conversation, exercises and problems, case studies	2

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3.3 Intangible assets accounting3.4 Accounting for property, plant and equipment3.5 Depreciation of Fixed Assets3.6. Financial Assets Accounting		
 IV. Stock accountancy (practical applications) 4.1Constancy of raw materials and materials 4.2Accounting of products and production in progress 4.3 Animal Accounting 4.4Consolidation of Goods 4.5 Packaging accounting 4.6 Accounting for inventory impairment provisions 	Conversation, exercises and problems, case studies	2
 V. Settlement of third party settlements (practical applications) 5.1 Settlement accounting with suppliers and customers 5.2Accounting of personnel settlements 5.3Accounting of social security and wage tax 5.4Contability of settlements with the state budget 5.5 Settlement accounting within the group 5.6 Accounting for settlement operations 	Conversation, exercises and problems, case studies	2
VI. Treasury Accounting (Practical Applications)	Conversation, exercises and problems, case studies	2
 VIII Annual financial statements (practical applications) 8.1Determination of the result of the exercise and its distribution 8.2 Setting Monthly Trades in the Log Book and the Large Book 8.3 Drawing up the verification balance 	Conversation, exercises and problems, case studies	2
8.4 Project		
1. Capital stock-case study		2
2.Accounting-case study		2
3. Stock inventory-case study		2
4. Settlement settlement with third-party case study		2
5. Income and Expense Accounting Case Study		2
6.Accounting of a rural tourist boarding house		4

Bibliography

1. Valer Pop, Mihnea Pop - Theoretical Basics of Accounting, Treira Publishing House 2001

2. Iacob Petru Pantea, Atanasiu Pop - Financial Accounting of the Enterprise, Dacia Publishing House, Cluj-Napoca, 2004

3. Accounting Law no.82 / 91 published in the Official Gazette of Romania Part I, no. 454 of June 18, 2008

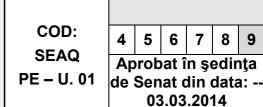
4. Accounting regulations complying with the European directives approved by the Order of the Minister of Public Finance no. 3456/2018

9. Corroborating the contents of the discipline with the expectations of epistemic community representatives, professional associations and representative employers in the field of the program

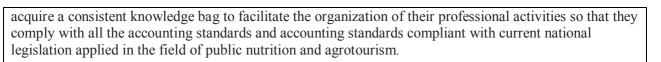
By acquiring theoretical notions and practical aspects included in the Accounting discipline, students

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7 8 9



10. Evaluation

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Wage in final mark
10.4 Course	-corectitude of assimilated information -coherence and logic in subject exposure	Exam	50%
10.5 Seminar	The way of acquiring the specialized language -capacity to put into practice the theoretical notions acquired	Exam	30%
10.6 Laborator			
10.7 Project	making a case study applied in a public catering or rural tourism unit	Project	20 %
10.8 Minimal performat	nce standard		

Data completării	Semnătura titularului** de curs	Semnătura titularului** de seminar/laborator/proiect
	Lecturer Tirpe Olivia Paula (tirpepaula@yahoo.com)	Phd ec Lecture Tirpe Olivia Paula
Data		Department director signiture:
		Conf.dr.ing. Maerescu Cristina

Dean signiture

Prof.dr.ing. Chereji Ioan