Universitatea din Oradea

PROCEDURA pentru inițierea, aprobarea, monitorizarea și 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

I I I I I I I I I I					
2.1 Name of discipline	ACCO	ACCOUNTANCY I			
2.2 Professor course	Lecturer Tirpe Olivia Paula				
2.3 Professor seminars/projects	Lecturer Tirpe Olivia Paula				
2.4 Year of study32.5 Semest	er 5	2.6 Evaluation type	E	2.7 The discipline regime	Ι

(I) Impose; (O) Optional;

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

5

3.1 Number of hours per week	4	From which: 3.2	2	3.3	2
		course		seminar/laborator/project	
3.4 Total hours of the curriculum	56	From which3.5	28	3.6	28
		course		seminar/laborator/project	
3.7.Distribution of Time Fund					ore
Study after manual, course support, l	bibliogra	aphy and notes			28
Additional documentation in the libr	ary, on	the specialized electro	nic pla	atforms and on the field	28
Training seminars / laboratories, the	nes, pap	pers, portfolios and ess	says		14
Tutorial					5
Examinations					5
Other activities	•				4
3.8. Total hours of individual 8	4				•
study					
3.9 Total hours per semester 1	40				

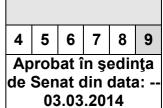
4. Preconditions (if necessary)

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	6. Specific 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				
Competen					

7. Discipline objectives

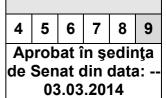
······································	
7.1 General objective	Knowledge of basic accounting notions, fundamental principles, documents, evaluation
7.2 Specific objectives	-Accounting the accounting plan plan, with application in accounting records, of the documents used Knowledge of accounting law and OMFP 3456/2018

8. Content*

8.1 Course	Teaching methods	Nr. of hours /
I.Accounting and accounting science; notion, tasks, functions	Lecture. debate	2
II.Objects of Accounting	Lecture. debate	2
III.Accounting method	Lecture. debate	2
IV. Accounting accounting; general notions	Lecture. debate	2
V.Control method method of accounting; definition	Lecture. debate	2
VI. Inventory of the patrimony	Lecture. debate	2
	Lecture. debate	2
VII.General Account Plan	Lecture. debate	2

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VIII.1 Class 1 Capital accounts	Lecture. debate	2
IX. Class 2 Asset Accounts	Lecture. debate	2
X. Class 3 - Inventory and Production Accounts in Execution		2
XI. Class 4 Third-party accounts	Lecture. debate	2
XII. Class 5 Treasury accounts	Lecture. debate	2
5		2
XIII.Class 6 Expenditure Accounts	Lecture. debate	2
XIV. Class 7 - Income Revenue		
Bibliography 1. Valer Pop, Mihnea Pop - Theoretical Basics of Account	ing Trains Dublishing House	2001
2. Iacob Petru Pantea, Atanasiu Pop - Financial Accountin		
Cluj-Napoca, 2004	g of the Enterprise, Dacia Ful	onsning nouse,
3. Accounting Law no.82 / 91 published in the Official Ga	zette of Pomonia Part I no A	54 of June 18
2008	Zette of Kolliania Fart I, no. 4	54 01 Julie 18,
4. Accounting regulations complying with the European di	iractives approved by the Ord	er of the Minister
of Public Finance no. 3456/2018	nectives approved by the Ord	
of r ubite r mance no. 5450/2018		
	TT 1' (1 1	
	Teaching methods	Nr.of hours / Observations
8.2 Seminar	Conversation, exercises	2
8.2 Seminar	and problems, case studies	2
1.Patrimony as an object of accounting -applications	Conversation, exercises	2
1. Paulinony as an object of accounting -applications		2
2 Delence emplication changes	and problems, case studies	2
2. Balance-application changes	Conversation, exercises	2
2 Filling in accounting documents, standard forms	and problems, case studies	2
3 Filling in accounting documents, standard forms	Conversation, exercises	2
4. Durning accounts, account to account correspondence	and problems, case studies	2
4. Running accounts, account-to-account correspondence	Conversation, exercises and problems, case studies	2
5. Weighted average cost, calculation; evaluation apps	Conversation, exercises	2
5. Weighted average cost, calculation, evaluation apps	and problems, case studies	2
6. Capital-application accounts	Conversation, exercises	2
o. Capital-application accounts	and problems, case studies	2
7. Immobilization accounts - depreciation calculation;	Conversation, exercises	2
types of depreciation, legislative framework	and problems, case studies	2
types of depreciation, registative numework	und problems, cuse studies	
8. Stock-Application Accounts	Conversație, exerciții și	2
	probleme, studii de caz	-
9. Tertiary accounts; settlement accounts, provisions,	Conversation, exercises	2
legal framework	and problems, case studies	
	r	
10.Accounts-applications accounts; currency settlements	Conversation, exercises	2
	and problems, case studies	
11. Expenditure-Application Accounts	Conversation, exercises	2
	and problems, case studies	
12. Revenue Accounts - Appraisals	Conversation, exercises	2
~~	and problems, case studies	
	Conversation, exercises	2
	and problems, case studies	
13. Multiple accounting records, verification balance -		

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applications		
14. Multiple accounting records, balance-sheet transposition	Conversation, exercises and problems, case studies	2
8.4 Project		

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 acquire a consistent knowledge bag to facilitate the organization of their professional activities so that they comply with all the accounting standards and accounting standards compliant with current national legislation applied in the field of public nutrition and agrotourism.

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	50%
10.6 Laborator			
10.7 Project			
10.8 Minimal performance	e standard		

Semnătura titularului** de curs

Semnătura titularului** de seminar/laborator/proiect

10.01.2019

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..Lecturer Tirpe Olivia Paula..... (tirpepaula@yahoo.com) Phd ec Lecture Tirpe Olivia Paula

Department director signiture:

Conf.dr.ing. Maerescu Cristina

Dean signiture

Prof.dr.ing. Chereji Ioan

Data

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