



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI

Fondul Social European
POSDRU 2007-2013Instrumente Structurale
2007-2013MINISTERUL
EDUCAȚIEI
NAȚIONALE
CIPOSDRUUNIVERSITATEA DE VEST
DIN TIMIȘOARA

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Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

COURSE SYLLABUS

1. Information about the programme:

1.1 Institution of higher education	WEST UNIVERSITY OF TIMISOARA
1.2 Faculty / Department	FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION
1.3 Department of	ACCOUNTING AND AUDIT
1.4 Area of study	FINANCE
1.5 Level of studies	BACHELOR STUDIES
1.6 Training / qualification	FINANCE AND BANKING

2. Discipline data:

2.1 Course title	ACCOUNTING BASICS FB1TC1104						
2.2 Course titular	Associate Professor MEGAN Ovidiu PhD						
2.3 Workshop activities titular	Associate Professor MEGAN Ovidiu PhD						
2.4 Year of study	I	2.5 Semester	1	2.6 Type of assessment	Ex	2.7 Type of subject matter	M

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

3.1 Number of hours per week	4	3.2 course	2	3.3 workshops	2
3.4 Total hours in the curriculum	56	3.5 course	28	3.6 workshops	28
Distribution of time:					hours
Study based on Instructions, course materials, bibliography and notes					59
Additional documentation library, specialized electronic platforms / field					10
Training seminars / laboratories, homework, essays, portfolios and essays					20
Tutoring					
Examinations					5
Other activities.....					
3.7 Total hours of private study		94			
3.8 Total hours per semester		150			
3.9 Number of credits		6			



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4. Prerequisites (where applicable)

4.1 of curriculum	-
4.2 of skills	-

5. Conditions (where applicable)

5.1 of the course	<ul style="list-style-type: none"> Materials: video-projector. Students' attendance for the course activities –50%.
5.2 to lead seminar / laboratory	<ul style="list-style-type: none"> Students' attendance for the seminar activities –70%.

6. Specific skills acquired

Professional skills	<p>C1 Appropriate use of concepts, theories, methods and financial instruments in private or public entities/organizations</p> <ul style="list-style-type: none"> C1.1 Identification and definition of financial concepts, theories, methods and tools used in private or public organizations C1.2 Explanation and interpretation of financial concepts, theories, methods and tools used in private or public organizations <p>ABILITIES</p> <ul style="list-style-type: none"> C1.3 To apply the financial concepts, theories, methods and tools in private or public organizations to solve specific problems C1.4 Critical evaluation of financial concepts, theories, methods and tools used C1.5 Using these financial concepts, theories, methods and tools for projects and papers
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7. Course objectives (based on the grid of the skills acquired)

7.1 The overall objective of discipline	Acquiring basic knowledge about fundamentals of accounting in order to ensure specific concepts and ideas regarding the elements of wealth like assets, equity and liabilities and to learn the logical of recording process for different economic transactions.
7.2 The specific objectives	

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8. Contents

8.1 Course	Teaching methods	Comments
1. Introduction to basic accounting	<i>Debate</i>	Week 1: 2 hours
2. Accountancy and user groups of financial information	<i>Debate</i>	Week 2: 2 hours
3. General accepted accounting concept and principles	<i>Debate</i>	Week 3: 2 hours
4. Key issues in accounting measurement	<i>Debate3</i>	Week 4: 2 hours
5. Financial Statements and Accounting Transactions	<i>Debate</i>	Week 5: 2 hours
6. The Account tool and Double-Entry Accounting	<i>Debate</i>	Week 6: 2 hours
7. The recording process for share capital	<i>Debate</i>	Week 7: 2 hours
8. The recording process for long-term assets	<i>Debate</i>	Week 8: 2 hours
9. The recording process for inventories	<i>Debate</i>	Week 9: 2 hours
10. The recording process for receivables and third parties debts	<i>Debate</i>	Week 10: 2 hours
11. The recording process for cash and cash equivalents	<i>Debate</i>	Week 11: 2 hours
12. The recording process for revenues and expenses	<i>Debate</i>	Week 12: 2 hours
13. The role of trial balance for the decision-making process	<i>Debate</i>	Week 13: 2 hours
14. The role of accounting for the business environment	<i>Debate</i>	Week 14: 2 hours
Bibliography:		
1. Barry Elliott, Jamie Elliott – Financial Accounting, Reporting & Analysis: International Edition, 3 Edition, Editura Prentice Hall, 2012		
2. Lee H. Radebaugh, Sidney J. Gray, Ervin L. Black – International Accounting and Multinational Enterprises, 7th Edition, Editura Wiley, 2009		
3. Paul Collier – Accounting for Managers: Interpreting Accounting Information for Decision-Making, 3rd Edition, Editura Wiley, 2011		
4. Jerry J. Weygandt, University of Wisconsin, Madison - Accounting Principles, 9th Edition, Editura Wiley, 2009		
5. John A. Tracy, CPA, Univ. of Colorado - Accounting Workbook For Dummies, Editura Wiley, 2006		

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8.2. Seminar / lab	Teaching methods	Comments
1. Introduction to basic accounting	<i>Debate</i>	Week 1: 2 hours
2. Accountancy and user groups of financial information	<i>Practical activities</i>	Week 2: 2 hours
3. General accepted accounting concept and principles	<i>Practical activities</i>	Week 3: 2 hours
4. Key issues in accounting measurement	<i>Practical activities</i>	Week 4: 2 hours
5. Financial Statements and Accounting Transactions	<i>Practical activities</i>	Week 5: 2 hours
6. The full-filling process of accounting documents	<i>Practical activities</i>	Week 6: 2 hours
7. The recording process for share capital	<i>Practical activities</i>	Week 7: 2 hours
8. The recording process for long-term assets	<i>Practical activities</i>	Week 8: 2 hours
9. The recording process for inventories	<i>Practical activities</i>	Week 9: 2 hours
10. The recording process for receivables and third parties debts	<i>Practical activities</i>	Week 10: 2 hours
11. The recording process for cash and cash equivalents	<i>Practical activities</i>	Week 11: 2 hours
12. The recording process for revenues and expenses	<i>Practical activities</i>	Week 12: 2 hours
13. The role of trial balance for the decision-making process	<i>Practical activities</i>	Week 13: 2 hours
14. The role of accounting for the business environment	<i>Debate</i>	Week 14: 2 hours

Bibliography:

1. Barry Elliott, Jamie Elliott – Financial Accounting, Reporting & Analysis: International Edition, 2 Edition, Editura Prentice Hall, 2006
2. Lee H. Radebaugh, Sidney J. Gray, Ervin L. Black – International Accounting and Multinational Enterprises, 6th Edition, Editura Wiley, 2006
3. Paul Collier – Accounting for Managers: Interpreting Accounting Information for Decision-Making, 2nd Edition, Editura Wiley, 2006
4. Jerry J. Weygandt, University of Wisconsin, Madison - Accounting Principles, 9th Edition, Editura Wiley, 2009
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9. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself.

- The content of this course is corroborate with Romanian reglementations and IFRS

10. Evaluation:

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of the final mark
10.4 Course	Final assessment	Exam	67%
10.5 Workshop	Answers to seminar activities	Oral Presentation	33%
	Accounting project		
10.6 Minimum performance standards			
<ul style="list-style-type: none"> • Grade 5 (five) 			

Date of submission: September 2014

Titular of the course:

Seminary titular:

Assoc. Prof MEGAN Ovidiu PhD

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Date of approval in department: September 2014

Head of the Department:

Assoc. Prof. BUNGET Ovidiu PhD



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