



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI

Fondul Social European
POSDRU 2007-2013Instrumente Structurale
2007-2013MINISTERUL
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CIPSDRU

UNIVERSITATEA 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	FINANCIAL ACCOUNTING FB1TC1207						
2.2 Course titular	Assoc. Prof. BLIDIȘEL Rodica PhD						
2.3 Workshop activities titular	Assoc. Prof. BLIDIȘEL Rodica PhD						
2.4 Year of study	I	2.5 Semester	2	2.6 Type of assessment	Ex	2.7 Type of subject matter	M

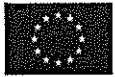
3. Total estimated time (hours of teaching per semester):

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					46
Additional documentation library, specialized electronic platforms / field					10
Training seminars / laboratories, homework, essays, portfolios and essays					28
Tutoring					-
Examinations					10
Other activities.....					
3.7 Total hours of private study		94			



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3.8 Total hours per semester	150
3.9 Number of credits	6

4. Prerequisites (where applicable)

4.1 of curriculum	<ul style="list-style-type: none"> acquiring knowledge, due to compulsory subjects in the curriculum: Basic Accounting.
4.2 of skills	<ul style="list-style-type: none"> acquiring knowledge, due to compulsory subjects in the curriculum: Basic Accounting.

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>C2 Collection, analysis and interpretation of data and information regarding economic and financial problems</p> <ul style="list-style-type: none"> C2.1 Identification and definition of methods, techniques and instruments for collection, analysis and interpretation of data and information regarding an economic and financial problem C2.2 Explanation of various methods, techniques and instruments for collection, analysis and interpretation of data regarding an economic or financial problem <p>ABILITIES</p> <ul style="list-style-type: none"> C2.3 To apply the various methods, techniques and instruments for collection, analysis and interpretation of data regarding an economic or financial problem C2.4 To identify the criteria of selection and to apply the most appropriate alternative for collection and analysis of financial-economic data C2.5 Performing economic-financial analysis based on data and information collected
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7. Course objectives (based on the grid of the skills acquired)

7.1 The overall objective of discipline	Acquiring fundamental knowledge of accounting to ensure specific ideas and knowledge to record the assets, liabilities and equity transactions, events and outcomes by an entity and to process the preparation of the
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	annual financial statements.
7.2 The specific objectives	<p>Understand the specific financial accounting.</p> <p>Set objectives and factors of influence on the organization of financial accounting.</p> <p>Knowledge of measurement, evaluation, management and control of assets, liabilities, equity, and the results of the economic entities.</p> <p>Chronological recording, processing and maintaining of information about the financial position, financial performance and cash flows.</p> <p>Use of information provided by accounting in decision making.</p>

8. Contents

8.1 Course	Teaching methods	Comments
1. Regulatory framework for financial accounting organization	<i>Debate</i>	Week 1: 2 hours
2-3. Accounting of non-current assets	<i>Debate</i>	Week 2: 2 hours
	<i>Debate</i>	Week 3: 2 hours
4-5. Accounting of inventories and work in progress	<i>Debate</i> ³	Week 4: 2 hours
	<i>Debate</i>	Week 5: 2 hours
6. Accounting of Treasury Accounts	<i>Debate</i>	Week 6: 2 hours
7-9. Accounting of third party accounts	<i>Debate</i>	Week 7: 2 hours
	<i>Debate</i>	Week 8: 2 hours
	<i>Debate</i>	Week 9: 2 hours
10. The accounting of provisions and long-term debts	<i>Debate</i>	Week 10: 2 hours
11. Equity accounting	<i>Debate</i>	Week 11: 2 hours



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12. Records of expenses, revenues and earnings	<i>Debate</i>	Week 12: 2 hours
13. Accounting of special accounts, off-balance sheet accounts	<i>Debate</i>	Week 13: 2 hours
14. Financial statements of economic entities	<i>Debate</i>	Week 14: 2 hours
Bibliography: Libby R. & colab.- Financial accounting, McGraw-Hill Irwin Prentice Hall, International Edition, New York, 2009. Mateș D., Iosif A., Dumitrescu A. (coordonatori) - Contabilitate financiară. Concepte de bază. Tratamente specifice. Studii de caz, Ediția a II-a revizuită și adăugită, Editura Mirton, Timișoara, 2012. 1Pântea P.I, Bodea Gh. – Contabilitate financiară, Editura Intelcredo, Cluj Napoca, 2013; Horomnea, E., Budugan, D., Georgescu, I., Istrate, C., Păvăloaia, L., Dicu, R. M. - Introducere în contabilitate – concepte și aplicații - ediția a III-a, revăzută și completată, Editura Tipomoldova, Iași, 2013. Istrate C. – Contabilitatea nu-i doar pentru contabili, Editura Universul Juridic, 2010. Weygandt, Jerry, Financial accounting, 8th Edition, Wiley Publishing House, 2011. Pratt, Jamie, Financial accounting, 8th Edition, Wiley Publishing House, 2009. Monger, Rod, Financial accounting, A Global Approach, Wiley Publishing House, 2010.		
8.2. Seminar / lab	Teaching methods	Comments
1. Regulatory framework for financial accounting organization	<i>Practical activities</i>	Week 1: 2 hours
2-3. Accounting of non-current assets	<i>Practical activities</i>	Week 2: 2 hours
	<i>Practical activities</i>	Week 3: 2 hours
4-5. Accounting of inventories and work in progress	<i>Practical activities</i>	Week 4: 2 hours
	<i>Practical activities</i>	Week 5: 2 hours
6. Accounting of Treasury Accounts	<i>Practical activities</i>	Week 6: 2 hours
7-9. Accounting of third party accounts	<i>Practical activities</i>	Week 7: 2 hours



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	<i>Practical activities</i>	Week 8: 2 hours
	<i>Practical activities</i>	Week 9: 2 hours
10. The accounting of provisions and long-term debts	<i>Practical activities</i>	Week 10: 2 hours
11. Equity accounting	<i>Practical activities</i>	Week 11: 2 hours
12. Records of expenses, revenues and earnings	<i>Practical activities</i>	Week 12: 2 hours
13. Accounting of special accounts, off-balance sheet accounts	<i>Practical activities</i>	Week 13: 2 hours
14. Financial statements of economic entities	<i>Practical activities</i>	Week 14: 2 hours

Bibliography:

1. Libby R. & colab.- Financial accounting, McGraw-Hill Irwin Prentice Hall, International Edition, New York, 2009.
2. Mateș D., Iosif A., Dumitrescu A. (coordonatori) - Contabilitate financiară. Concepte de bază, Tratamente specifice, Studii de caz, Ediția a II-a revizuită și adăugită, Editura Mirton, Timișoara, 2012.
3. Pântea P.I, Bodea Gh. – Contabilitate financiară, Editura Intelcredo, Cluj Napoca, 2013;
4. Horomnea, E., Budugan, D., Georgescu, I., Istrate, C., Păvăloaia, L., Dîcu, R. M. - Introducere în contabilitate – concepte și aplicații - ediția a III-a, revăzută și completată, Editura TipoMoldova, Iași, 2013.
5. Istrate C. – Contabilitatea nu-i doar pentru contabili, Editura Universul Juridic, 2010.
6. Weygandt, Jerry, Financial accounting, 8th Edition, Wiley Publishing House, 2011.
7. Pratt, Jamie, Financial accounting, 8th Edition, Wiley Publishing House, 2009.
8. Monger, Rod, Financial accounting, A Global Approach, Wiley Publishing House, 2010.

9. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself.

- Training of a theoretically independent accounting thinking as a basis for professional and scientific development.



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10. Evaluation:

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of the final mark
10.4 Cours	Acquiring and understanding of issues addressed in the course	Written/oral exam during the exam session	70%
10.5 Workshop	Periodical tests	Written testing	15%
	Elaboration on an accounting monography	Accounting monographs testing	7,5%
	Continuous testing throughout the semester	Oral testing	7,5%
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. BLIDIȘEL Rodica PhD

Assoc. Prof. BLIDIȘEL Rodica PhD

Date of approval in department: September 2014

Head of the Department:

Assoc. Prof. Ovidiu Constantin BUNGET PhD



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