

Universitatea din Oradea	PROCEDURA pentru inițierea, aprobarea, monitorizarea și evaluarea periodică a programelor de studii	COD: SEAQ PE – U. 01						
			4	5	6	7	8	9
			Aprobat în ședința de Senat din data: -- 03.03.2014					

## Anexa 6

### DISCIPLINE FILE

#### 1 Program 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 discipline	ACCOUNTANCY I						
2.2 Professor course	Lecturer Tirpe Olivia Paula						
2.3 Professor seminars/projects	Lecturer Tirpe Olivia Paula						
2.4 Year of study	3	2.5 Semester	5	2.6 Evaluation type	E	2.7 The discipline regime	I

(I) Impose; (O) Optional;

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

3.1 Number of hours per week	4	From which: 3.2 course	2	3.3 seminar/laborator/project	2
3.4 Total hours of the curriculum	56	From which 3.5 course	28	3.6 seminar/laborator/project	28
3.7. Distribution of Time Fund					ore
Study after manual, course support, bibliography and notes					28
Additional documentation in the library, on the specialized electronic platforms and on the field					28
Training seminars / laboratories, themes, papers, portfolios and essays					14
Tutorial					5
Examinations					5
Other activities.....					4
3.8. Total hours of individual study	84				
3.9 Total hours per semester	140				
3.10 Number of credits	5				

#### 4. Preconditions (if necessary)

4.1 of curriculum	-
4.2 of competences	-

#### 5. Conditions (if necessary)

5.1. for course	Lecture room with blackboard, laptop and videoprojector
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5.2. for seminar / laboratory / project	Lecture room with blackboard, laptop and videoprojector
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6. Specific skills accumulated	
Professional skills	<p>C1 Performing calculations, demonstrations and applications to solve engineering and management tasks based on the knowledge of the fundamental and engineering sciences</p> <p>C2 Elaboration and interpretation of technical, economic and managerial documentation</p> <p>C4 Management of information systems: software applications - operation and customization, based on domain specific indicators.</p> <p>C5 Management of production / service units in public catering and agro-tourism and marketing strategies and policies in the field.</p>
Competențe transversale	<p>CT1 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</p>

## 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	Lecture. debate	2
XI. Class 4 Third-party accounts	Lecture. debate	2
XII. Class 5 Treasury accounts	Lecture. debate	2
XIII. Class 6 Expenditure Accounts	Lecture. debate	2
XIV. Class 7 - Income Revenue		
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		
	Teaching methods	Nr.of hours / Observations
8.2 Seminar	Conversation, exercises and problems, case studies	2
1.Patrimony as an object of accounting -applications	Conversation, exercises and problems, case studies	2
2. Balance-application changes	Conversation, exercises and problems, case studies	2
3 Filling in accounting documents, standard forms	Conversation, exercises 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 and problems, case studies	2
6. Capital-application accounts	Conversation, exercises and problems, case studies	2
7. Immobilization accounts - depreciation calculation; types of depreciation, legislative framework	Conversation, exercises and problems, case studies	2
8. Stock-Application Accounts	Conversație, exerciții și probleme, studii de caz	2
9. Tertiary accounts; settlement accounts, provisions, legal framework	Conversation, exercises and problems, case studies	2
10.Accounts-applications accounts; currency settlements	Conversation, exercises and problems, case studies	2
11. Expenditure-Application Accounts	Conversation, exercises and problems, case studies	2
12. Revenue Accounts - Appraisals	Conversation, exercises and problems, case studies	2
	Conversation, exercises and problems, case studies	2
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

<p>■</p> <p>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.</p>
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## 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 standard			

Data completării

10.01.2019

Semnătura titularului\*\* de curs

Semnătura titularului\*\* de seminar/laborator/proiect

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..Lecturer Tirpe Olivia Paula.....  
(tirpepaula@yahoo.com)

Phd ec Lecture Tirpe Olivia Paula

Data

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Department director signature:

Conf.dr.ing. Maerescu Cristina

Dean signature

Prof.dr.ing. Chereji Ioan