

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 II						
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	6	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	1s// 1p
3.4 Total hours of the curriculum	56	From which 3.5 course	28	3.6 seminar/laborator/project	14/ 14
3.7. Distribution of Time Fund					ore
Study after manual, course support, bibliography and notes					14
Additional documentation in the library, on the specialized electronic platforms and on the field					14
Training seminars / laboratories, themes, papers, portfolios and essays					14
Tutorial					5
Examinations					5
Other activities.....					4
3.8. Total hours of individual study	56				
3.9 Total hours per semester	112				
3.10 Number of credits	4				

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	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	Lecture. debate	4
2.1 Capital accrual accounting and capital related premiums		
2.2 Accounting of reserves		
2.3 Accounting for the result of the year		
2.4 Concerning borrowings and assimilated debts		
III. Assets accounting	Lecture. debate	4
3.1 Documents on entry and exit of immobilizations		

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3.2 Evaluation and revaluation of fixed assets 3.3 Intangible assets accounting 3.4 Accounting for property, plant and equipment 3.5 Depreciation of Fixed Assets 3.6. Financial Assets Accounting		
IV. Containment of inventories and materials 4.2 Accounting of products and production in progress 4.3 Animal Accounting 4.4 Consolidation of Goods 4.5 Packaging accounting 4.6 Accounting for inventory impairment provisions	Lecture. debate	4
V. Settlement with third parties 5.1 Settlement accounting with suppliers and customers 5.2 Accounting of personnel settlements 5.3 Accounting of social security and wage tax 5.4 Accounting of settlements with the state budget 5.5 Settlement accounting within the group 5.6 Accounting for settlement operations	Lecture. debate	4
VI. Treasury Accounting	Lecture. debate	2
VII. Conciliation of expenditure and revenue 7.1 Conciliation of expenditure 7.2 Control of Income	Lecture. debate	4
VIII Annual financial statements 8.1 Determination 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	Lecture. debate	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		
	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 2.4 Concerning borrowings and assimilated debts	Conversation, exercises and problems, case studies	2
3 Assets accountancy (practical applications) 3.1 Documents on entry and exit of immobilizations 3.2 Evaluation and revaluation of fixed assets	Conversation, exercises and problems, case studies	2

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3.3 Intangible assets accounting 3.4 Accounting for property, plant and equipment 3.5 Depreciation of Fixed Assets 3.6. Financial Assets Accounting		
IV. Stock accountancy (practical applications) 4.1 Constancy of raw materials and materials 4.2 Accounting of products and production in progress 4.3 Animal Accounting 4.4 Consolidation 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 5.2 Accounting of personnel settlements 5.3 Accounting of social security and wage tax 5.4 Contability 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) 8.1 Determination 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

<ul style="list-style-type: none"> ▪ By acquiring theoretical notions and practical aspects included in the Accounting discipline, students
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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	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 performance standard			

Data completării

10.01.2019

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Semnătura titularului** de curs

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

Semnătura titularului** de seminar/laborator/proiect

Phd ec Lecture Tirpe Olivia Paula

Data

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Department director signature:

Conf.dr.ing. Maurescu Cristina

Dean signature

Prof.dr.ing. Chereji Ioan