

SYLLABUS
Academic year 2025-2026
Year of Study I / Semester I

1. Information on academic program

1.1. University	„1 Decembrie 1918” University of Alba Iulia
1.2. Faculty	Faculty of Economics
1.3. Department	Business Administration and Marketing
1.4. Field of Study	Business Administration
1.5. Cycle of Study	Bachelor
1.6. Academic program / Qualification/ ESCO Code	Business Administration / 242102 Process improvement specialist, 242104 Process manager, 242110 Specialist in planning, control, and reporting of economic performance; ESCO Code 2421 - Management and Organisation Analysts

2. Information about discipline

2.1. Discipline title		Accounting		2.2. Course code		BA 114	
2.3. Course coordinator		Lecturer. PhD. Puțan Alina					
2.4. Seminar coordinator		Lecturer. PhD. Puțan Alina					
2.5. Academic Year	I	2.6. Semester	I	2.7. Type of Evaluation (E – final exam/ CE - colloquy examination / CA -continuous assessment)	E	2.8. Type of course (C– Compulsory, Op – optional, F - Facultative)	C

3. Number of teaching hours per semester

3.1. Teaching hours per week	3	from wich: 3.2. course	2	3.3. seminar	1
3.4. Total of hours per semester	42	from wich: 3.5. course	28	3.6. seminar/laboratory	14
Allocation of time					Hours
a. Individual study of readers					35
b. Documentation (library)					26
c. Home assignments, Essays, Portfolios					20
d. Tutorials					-
e. Assessment (examinations)					2
f. Other academic activities (study visits, mentoring, projects)					-

3.7 Total number of hours for individual study (a+b+c)	81
3.8 Total number of hours for academic activities (d+e+f+3.4)	44
3.9 Total number of hours per semester (3.7+3.8)	125
3.10 Number of ECTS	5

4. Prerequisites (if necessary)

4.1. of curriculum	
4.2. of competences	

5. Conditions (if necessary)

5.1. for the course	Classroom with video projector / board
5.2. for the seminar	Classroom with video projector / board

6. Specific competences to be acquired

Competences/Study results	R5/C5 Performs data analysis R6/C6 Interprets business information R10/C10 Interprets financial statements
Transversal competences	R22/CT2 Thinks analytically

7. Course objectives (arising from the acquired specific competencies)

7.1 General objectives of the course	Develop the student's capacity to correctly and efficiently build and use accounting information at entity level
7.2 Specific objectives of the course	<ul style="list-style-type: none"> - assimilation of basic accounting knowledge required by the profession; - creating the conditions for the further expansion of accounting knowledge by industry and field of activity; - integration of accounting knowledge with other knowledge in economic sectors; - development of economic thinking and operationalization with financial - accounting regulations; - acquisition of practical skills related to the application of accounting in the context of a market economy; - development of decision-making capacity by using financial - accounting information; - broadening the knowledge of micro-economics.

8. Content

8.1 Course	Teaching methods	Obs.
Chapter I. What is accounting? 1.1. Evolution of accounting	Lecture, presentation, discussions	2 hours
Chapter I. What is accounting? 1.2. The object and objectives of accounting	Lecture, presentation, discussions	2 hours
Chapter II. Double entry accounting 2.1. The double game components	Lecture, presentation, discussions	2 hours
Chapter II. Double entry accounting 2.2. The influence of transactions and transactions on financial position and the recognition of balance sheet and profit and loss account structures	Lecture, presentation, discussions	2 hours
Chapter II. Double entry accounting 2.3. Double entry using accounts	Lecture, presentation, discussions	2 hours
Chapter II. Double entry accounting 2.3. Double entry using accounts – II	Lecture, presentation, discussions	2 hours
Chapter II. Double entry accounting 2.4. Plan of accounts	Lecture, presentation, discussions	2 hours
Chapter III. Accounting work closing the year 3.1. Inventory of assets and liabilities	Lecture, presentation, discussions	2 hours
Chapter III. Accounting work closing the year 3.1. Inventory of assets and liabilities – II	Lecture, presentation, discussions	2 hours
Chapter IV. Verification balance 4.1. The concept, role and functions of verification	Lecture, presentation, discussions	2 hours
Chapter IV. Verification balance 4.2. Classification of check balances	Lecture, presentation, discussions	2 hours
Chapter IV. Verification balance 4.3. The identification of errors by means of check balances	Lecture, presentation, discussions	2 hours
Chapter IV. Verification balance 4.3. The identification of errors by means of check balances - II	Lecture, presentation, discussions	2 hours
Synthesis	Discussions	2 hours

Bibliography

1. Briciu S., Popa I., E., Bunget O., Peres C., Stefan P., accounting bases. Practical applications, Economic Publishing, Bucharest, 2009.
2. Capron M., future accounting, Humanitas Publishing House, Bucharest, 1994.
3. Calin O., Ristea M., accounting bases, Genicod Publishing, Bucharest 2002.
4. Caraians , C . Dumitriana, M., (coord.), accounting bases, University Publishing House, Bucharest, 2008.
5. Caraians , C . Dumitriana , M., (coord.), accounting bases. applications and case studies, University Publishing House, Bucharest, 2008.
6. CENar I., the accounting bases. Theoretical foundations, Aeternitas Publishing, Alba Iulia, 2008.
7. CENar I., the accounting bases. Practical guide, Aeternitas Publishing, Alba Iulia, 2010.
8. Colasse Bernard, General accounting, Moldova Publishing House, Iasi, 1995.

9. Luciureanu Radu, double-party accounting Treaty, Junea Publishing House, Iasi, 1981.
10. Evian I., double accounting, Bucharest, 1946.
11. Feleaga N., Ionascu I., Financial accounting Treaty, Vol. I, Economic Publishing House, Bucharest, 1998.
12. Feleaga Niculae, compared accounting systems, 2nd edition, volume I, Economic Publishing House, Bucharest, 1999.
13. Feleaga N., Malciu L., Bunea St, accounting Basics – a European and international approach, Economic Publishing, 2002.
14. Garnier P., La comptabilité, algèbre du droit, méthode d'observation des sciences économiques, Dunond, Paris, 1947.
15. Haromnea E, accounting Treaty, Vol. I, Sedcom Libris Publishing House, Iasi, 2001.
16. Horomnea E., the scientific bases of accounting, TipoMoldova Publishing, Iasi, 2008.
17. Ionascu Ion, dynamics of contemporary accounting doctrines, Economic Publishing House, Bucharest, 2003.
18. Luca Paciolo, Summa di Arithmethica, geometry, Proporioni et Proportionalita, Venice, 1494.
19. Matis Dumitru, accounting bases.theoretical and practical aspects,Alma Mater Publishing House,Cluj Napoca,2005
20. Oprean I. (Coord.), accounting bases, Inteltrust Publishing House, Deva, 2001.
21. Oprean Ioan and colab., accounting bases – accounting records logic, Dacia Publishing House, Cluj-Napoca, 2002.
22. Panturu C. I., the science of accounts or double-party accounting, Brasov, 1908.
23. Ristea M. Normalization of accounts – base and alternative, Economic tribe Publishing, Bucharest, 2002.
24. Schmalenbach Eugen, Grundlagen dynamischer Bilanzleher, Cologne, 1919.
25. Todea N., accounting theory, Aeternitas Publishing House, Alba Iulia, 2009.
26. Accounting Law NO. 82 OF 1991, published in the Official Gazette of Romania, Part I, no. 506 of July 27, 2007.
27. Order No 1802/2014 for the approval of accounting regulations concerning individual annual financial statements and consolidated annual financial statements, published in the Official Gazette of Romania No 963/30.12.2014.
28. OMFP 2861/ 2009, for the approval of rules on the organization and carrying out of the inventory of assets

8.2. Seminar		
Chapter I. What is accounting? The evolution of accounting. Subject matter and objectives of the accounts	Conversation, Examples, Team work, Role playing	2 hours
Chapter I. What is accounting? Subject matter and objectives of the accounts	Conversation, Examples, Team work, Role playing	2 hours
Chapter II. Double entry accounting The double game components.	Conversation, Examples, Team work, Role playing	2 hours
Chapter II. Double entry accounting The influence of transactions and transactions on the financial position and the recognition of balance sheet and profit and loss account structures. Double entry using accounts.	Conversation, Examples, Team work, Role playing	2 hours
Chapter II. Double entry accounting The chart of accounts	Conversation, Examples, Team work, Role playing	2 hours
Chapter III. Accounting work closing the year Inventory of assets and liabilities	Conversation, Examples, Team work, Role playing	2 hours
Chapter IV. Verification balance The concept, role and functions of verification. Classification of test balances. The identification of errors by means of check balances	Conversation, Examples, Team work, Role playing	2 hours

Bibliography

1. Cenar I., the accounting bases. Theoretical foundations, Aeternitas Publishing, Alba Iulia, 2008.
2. Cenar I., the accounting bases. Practical guide, Aeternitas Publishing, Alba Iulia, 2010.
3. Horomnea E., the scientific bases of accounting, TipoMoldova Publishing, Iasi, 2008.
4. Todea N., accounting theory and financial reporting, Aeternitas Publishing House, Alba Iulia, 2009.
5. Order No 1802/2014 for the approval of accounting regulations concerning individual annual financial statements and consolidated annual financial statements, published in the Official Gazette of Romania No 963/30.12.2014.
6. OMFP 2861/ 2009, for the approval of the rules on the organization and inventory of assets, debts and own capital items, published in the Official Gazette no. 704/20.10.2009
7. OMFP No 2634/2015 on financial and accounting documents, published in Official Gazette No 910/09.12.2015.
8. Emergency ordinance no. 74/2021 for the amendment and completion of the Government Emergency Ordinance no. 158/2005 regarding holidays and social health insurance allowances, for the amendment of art. 299 para. (4) from Law

no. 95/2006 regarding health reform, as well as establishing measures regarding the granting of medical leaves.

9. Corroboration of course contents with the expectations of the epistemic community's significant representatives, professional associations and employers in the field of the academic programme

The content of discipline is adapted to the current legislative framework and can contribute to the training of accountancy professionals. It is the starting point for deepening the area of accounting to meet the current practical needs of employers.

10. Assessment

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percent in the final grade
10.4 Course	Final evaluation	Written exam	80%
10.5 Seminar	Note obtained in the final assessment form	Projects, references, practical work	20%
10.6 Minimum performance standard: obtaining minimum grade 5			
C 1. Knowledge and understanding of the fundamental concepts, theories and methods in the field and speciality area; C5. Drawing up professional projects with methods and principles acknowledged in the field.			

Fill in date:
23.09.2025

Course leader's signature
Lecturer.PhD. Puțan Alina

Seminar tutor's signature,
Lecturer.PhD Puțan Alina

Approval date in departament
23.09.2025

Signature of the Head of Department:
Assoc. Prof. PhD. Maican Silvia