SYLLABUS

1. Information regarding the study program

1.1 Institution of higher education	**UNIVERSITY OF ORADEA**
1.2 Faculty	**FACULTY OF ECONOMIC SCIENCES**
1.3 Department	**DEPARTMENT OF FINANCE AND ACCOUNTING**
1.4 Field of study	**BUSINESS ADMINISTRATION**
1.5 Cicle of study	**UNDERGRADUATE STUDIES/Bachelor Cycle I**
1.6 Study program/Qualification	**BUSINESS ADMINISTRATION /Bachelor degree**

2. Information on discipline

2.1 Name of discipline			**BASICS OF ACCOUNTING**				
2.2 Course activities teacher			Professor PhD Victoria BOGDAN				
2.3 Seminar activities teacher			PhD student Purda (van Velden) Ema				
2.4 Study year	I	2.5 Semester	1	2.6 Type of evaluation	E	2.7 Type of discipline	M

M) Mandatory; (O) Optional; (V) Voluntary

3. Estimated total time (semester hours of teaching activities)

3.1. Number of hours per week	4	in which: 3.2 course	2	3.3 seminar/lab hours	2
3.4. Total hours of curriculum	56	in which: 3.5 course	28	3.6 seminar/lab hours	28
Hours while fund distribution					69 hours
Study after course support, bibliography, online notes posted on https://e.uoradea.ro/, educational platform, and other virtual materials					30 hours
Additional documentation in library, accessed resources on online databases, on specialized electronic platforms and on field					9 hours
Training seminars/labs, homework, essays, projects and portfolios					24 hours
Tutoring					4 hours
Exams					2 hours
Other activities					...hours

3.7 Total hours of individual study	69
3.9 Total hours on semester	125
3.10 Number of credits	5

4. Preconditions (where appropriate)

4.1 curriculum	Not applicable
4.2 skills	Not applicable

5. Conditions (where appropriate)

5.1. of the course	Internet connection, Laptop/Tablet/PC
5.2. of the seminars/labs	Internet connection, Laptop/Tablet/PC

6.1. Specific skills aquired	
Professional competences	▪ C1.1 Description of the paradigms, concepts and economic theories regarding the influence of the external business environment on the firm/organisation ▪ C1.2 Explanation and interpretation of the relation of economic influence exerted by the external business environment on the firm/organization ▪ C1.3 Applying concepts, procedures and methods used in accounting entity / organization for the registration of economic operations; ▪ C1.4 Evaluation methods and techniques applicable to the registration of economic operations in accounting; ▪ C1.5 Develop a procedure of analysis, evaluation and registration of economic operations in accounting.

Transversal compe-tences	▪ CT1. Applying the principles, norms and values of professional ethics within one's own strategy of rigorous, efficient and responsible work; ▪ CT2. Identifying roles and responsibilities in a multi-specialized team and applying effective relationship and work techniques within the team; ▪ CT3. Identifying opportunities for continuous training and efficient use of resources and learning techniques for their own development.

6.2. Expected learning outcomes

Knowledge	The student/graduate identifies the elements in the financial statements of a reporting entity. The student/graduate identifies the financial statements of a reporting entity. The student/graduate classifies the elements in the financial statements of a reporting entity. The student/graduate identifies the basic transactions and events of a reporting entity. The student/graduate develops practices regarding the application of the double-entry principle for recording the transactions and events of a reporting entity. The student/graduate develops practices regarding the preparation of the financial statements of a reporting entity.
Skills	The student/graduate identifies the elements and patrimonial structures of an economic entity/organization. The student/graduate compares theoretical approaches and explains their practical applicability. The student/graduate synthesizes complex information from multiple sources to support financial decisions. The student/graduate differentiates users of financial-accounting information and their information needs. The student/graduate communicates information from financial reports to users.
Responsibility and autonomy	The student/graduate demonstrates the ability to identify and collect relevant financial data for the preparation of financial statements. The student/graduate verifies the accuracy of the accounting analysis. The student/graduate works independently in the interpretation and analysis of financial - accounting data.

7. Course objectives (resulting from specific powers accumulated grid)

7.1 The overall objective of discipline	▪ to familiarize students with the economic categories used in accounting method of accounting processes for use correct operational plan in the companies and various organizations or economic entities.
7.2 Specific objectives	• description and presentation of the basic concepts of operating accounts; ▪ developing skills choice of accountancy and its working processes; ▪ formation of skills and abilities of accounting and financial events and economic transactions; ▪ formation of skills and abilities of compiling documents, register journal, a ledger, trial balance and financial statements simplified.

8. Content

8.1 Course	Teaching methods adjusted to onsite and online activities	Observations
8.1.1. Introduction to study accounting (When was, what is and what he does accounting-historical elements reference assertion that social science and technical accounting management, accounting, business communication language, social game called accounting protagonists)	lecture	
8.1.2. The subject of accounting (Evolution currents of thought on the subject of accounting, Patrimony - object of study of accounting, accounting - alternative contemporary definition of the object, the object specific economic categories accounting, accounting scope of the object)	lecture debate	
8.1.3. Accounting method (General terms of accounting method, method features accounting method accounting procedures, delimitation in time and space monitor enterprise principles or basic accounting conventions, normalization and harmonization of accounting, accounting conceptual framework)	lecture debate	
8.1.4. Balance sheet and profit and loss (modelling the balance sheet of the financial position, performance modelling company through profit and loss account, The general presentation of cash flows, balance sheet theories)	lecture Practical applications using sheet exposure and	
8.1.5. Accounting documents and justifying facts (Defining, importance and role of accounting records, supporting documents and their classification, preparation and processing of supporting documents, filing, retention and archiving of supporting documents and accounting; Reconstruction accounting documents, document management, account books, accounting documents of synthesis and reporting, accounting forms)	lecture debate	
8.1.6. Valuation of financial statements (concept, importance and principles of assessment in accounting, basic criteria and parameters of evaluation in accounting, accounting treatments for evaluation, assessment rates and prices used in accounting, accounting revaluation)	lecture Practical applications using sheet exposure	
8.1.7. Account and dual recording (concept, necessity and economic contents of the account, account features, structure and form of the account, rules of operation of accounts - double entry and correspondence accounts, accounting analysis of economic and financial operations, Journal entry - accounting	lecture Practical applications using sheet exposure	

records chronological systematic classification of accounts. general chart of accounts)		
8.1.8. Analysis and operation of accounts (accounts equity, asset accounts)	lecture Practical applications using sheet exposure	
8.1.9. Analysis and operation of accounts (accounts Inventories and work in progress, accounts of third parties)	lecture Practical applications using sheet exposure	
8.1.10. Analysis and operation of accounts (accounts that records treasury operations, revenue and expenditure accounts)	lecture Practical applications using sheet exposure	
8.1.11. Balance accounts (concept, importance and functions of the trial balance, balance checking classification, preparation balance accounts, identification errors of the recording trial balances, balance verification engineering drawing)	lecture Practical applications using sheet exposure	
8.1.12. Accounting calculation (Defining and calculation content, principles calculation, accounting calculation dishes)	lecture	
8.1.13. Inventory and inventory record (What's inventory and what role her organization inventory, inventory Stages)	lecture debate	
8.1.14. Works accounting closing of the financial year (Architects of closure of the financial year, financial statements Preparing the company).	lecture debate	

References:

1. Victoria Bogdan, *Basics of accounting – Online course* prepared for the academic year 2026-2027, accessible online on the educational platform https://e.uoradea.ro/
2. Duţescu A., Olimid L., *Financial accounting*, Editura CECCAR, Bucureşti, 2004
3. Leivy D., *Principles of accounting*, University of London, publication Office Stewart House, 2015
4. Leivy D., Perks R., *Accounting: understanding and practice*, Maidenhead, McGraw Hill, 2013
5. Manea C.L., Nichita E.M., Curpan A.M., Rapcencu C., *Basics of accounting. Solve and learn case studies*, Second edition, Editura ASE, Bucureşti, 2009
6. Ponorîcă A., Popescu A., Stănilă O., *Practice guide of basic, financial and management accounting*, Editura CECCAR, Bucureşti, 2006

6. ****Legea contabilităţii nr. 82/1991 republicată şi modificată/Romanian Accounting Law no. 82/1991 revised

7. *** OMFP nr. 1802/2014 privind aprobarea reglementărilor contabile conforme cu Directiva 34/2013 cu modificările şi completările ulterioare/Order of the Ministry of Public Finance no. 1802/2014 for the approval of accounting regulations according to Eu Directice no 34/2013 revised

8. **** www.ceccarmagazine.ro

9. **** www.iasplus.ro, www.iasb.org.

10. https://www.tutorialspoint.com/accounting_basics/index.htm

8.2 Seminars	Teaching methods adjusted to online activities	Observations
8.2.1. Analysis of the evolution of concepts defining the subject of accounting. Objectives: To describe the main concepts on the definition of the subject of accounting. Answer the question: which is the subject of accounting? Refer to the interdependence between the subject and the method of accounting. To set the working principles of the method of accounting. Explaining double game. Describe the method of accounting processes.	debate interactive discussions	
8.2.2. Practical applications on the identification and classification of assets and liabilities patrimonial structures. Objectives: To present and to identify the main categories accounting of assets and liabilities being distributed them in this regard various applications electronically.	Practical applications	
8.2.3. Double representation of patrimony using the balance sheet	Practical applications	

Objectives: To identify stock that picture of the financial position of an entity property. Allusions to exemplify double representation from as many examples.		
8.2.4. Practical applications on the balance sheet in its simplest form Objectives: To describe forms of presentation of the balance sheet. Download a program of balance sheet from the site www.mfinante.ro transposing data from a horizontal shape in the balance sheet in the form of list, identifying the relationship that emerges from the latter in opposition to the first.	Practical applications	
8.2.5. Practical applications of the types of changes in the balance sheet. Objectives: To present the types of changes sheet. Draw up schemes presentation of profit and loss, making a short practical application on your computer.	Practical applications	
8.2.6. Drafting, filing and examination of supporting documents and accounting documents Objectives: To record events and economic transactions using the documents. To classify accounting documents. Understand the importance of accounting records. To know the structure of financial statements of the company. Download of the balance sheet 31.12. from the website of the Ministry of Finance to realize which is the composition of full financial statements and their presentation.	Completion accounting documents (mini monographs)	
8.2.7. Practical applications regarding the evaluation of financial statements structures entry, inventory, and closing out the year. Objectives: To understand what the assessment structures in the financial statements of the company. Disclose accounting valuation parameters. Describe the rules of property valuation. Understand pricing and tariff system used to assess accounting. To understand the appeal to the revaluation of assets in the accounts. Students will take a test for assessing the knowledge gained so far in this discipline, it being applied on their computer (working time 50 min)	Practical applications interactive discussions	
8.2.8. The structure and form of the account. Operating rules of accounts and double counting of economic and financial operations. Objectives: To understand the process account as usual working method of accounting. Describe the structure and graphical form to submit your account. To retain the rules of the accounts. To know the stages of analysis accounting operations and its objective: the drafting of accounting formula. Understand the main instrument accounting normalization - general chart of accounts.	interactive discussions	
8.2.9. Accounting analysis of economic operations. Objectives: To identify the stages of an accounting analysis. To be able to prepare accounting formulas at the end of browsing these steps.	interactive discussions Practical applications	
8.2.10. Case studies to equity and assets. Objectives: To provide economic content and function key accounts recording operations on capital flows undertaking Present economic content and function accounts that record flows of operations on capital and assets. Discussions related to transactions recording in an accounting software.	Practical applications	

8.2.11. Case studies on accounts Inventories and work in progress Objectives: To provide economic content and function accounts that record flows of operations on stocks and production enterprise in progress. Discussions related to transactions recording in an accounting software.	Practical applications	
8.2.12. Case studies on settlement accounts with third parties. Objectives: To provide economic content and function accounts that record flows of operations on relations with third parties to exemplify the main economic transactions and financial implications for the knowledge it generates on the financial position, performance and cash flows of the company. Discussions related to transactions recording in an accounting software.	Practical applications	
8.2.13. Case studies on treasury accounts and income and expense accounts. Objectives: To provide economic content and function accounts that record flows on treasury operations and those affecting expenditure and revenue in the period. Exemplify main economic transactions and financial implications for the knowledge it generates on the financial position, performance and cash flows of the company. Discussions related to transactions recording in an accounting software.	Practical applications	
Simulation on the compilation and interpretation of accounting monographs. Objectives: To understand the double centralization of accounting information using balance accounts. Identify the main functions of the trial balance. Classify trial balances. To master the technique of drawing up the accounts balance. To identify errors formal recording with balance accounts to know the steps required for the Financial Accounting Statement. To draft (fill) the financial statements of the company. Starting from a monograph book once, they worked throughout the semester by completing the accounting documents and conducting on their analysis sheets for a period of one month, students will resort to insert in an accounting software all the journal entries and in this way create an overview of what involves an accounting process, from a practical standpoint.	Accounting monographs	

References:

1. Leivy D., Principles of accounting, University of London, publication Office Stewart House, 2015
2. Leivy D., Perks R., Accounting: understanding and practice, Maidenhead> McGraw Hill, 2013
3. Manea C.L., Nichita E.M., Curpan A.M., Rapcencu C., Basics of accounting. Solve and learn case studies, Second edition, Editura ASE, Bucureşti, 2009
4. ****Legea contabilităţii nr. 82/1991 republicată şi modificată/Romanian Accounting Law no. 82/1991 revised
5. *** OMFP nr. 1802/2014 privind aprobarea reglementărilor contabile conforme cu Directiva 34/2013 cu modificările şi completările ulterioare/Order of the Ministry of Public Finance no. 1802/2014 for the approval of accounting regulations according to Eu Directice no 34/2013 revised
6. **** www.iasplus.ro
7. **** www.iasb.org.
8. https://www.tutorialspoint.com/accounting_basics/index.htm

9.1. Use of tools based on generative artificial intelligence

The use of generative artificial intelligence tools for generating text and solutions to case studies, practical applications, exercises indicated as individual assignments and monographic accounting papers to be evaluated is not allowed. Each student is obliged to comply with the provisions of the Regulation on the use of generative artificial intelligence in the teaching and scientific activity of the Faculty of Economic Sciences, University of Oradea.

9.2. Corroborating the contents discipline expectations epistemic community representatives, employers associations and the representative for the program

- Sending fundamental theoretical knowledge for learning recognition, measurement and accounting of economic events and transactions;
- Formation of knowledge and skills to correct management of accounting documents;
- Skills training for registration to accounting of economic and financial events and transactions;
- Training of practical skills for making books, trial balance and financial statements simplified;
- Applying professional judgment in accounting for various transactions of economic nature;
- Forming a positive and responsible behavior guided by identifying opportunities for training and personal development.

10. Evaluation

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of the final grade
10.1 Course	Fundamental knowledge of accounting concepts, terms and procedures Approaching the exam topics by answering questions or multiple-choice tests, evaluated according to the scores mentioned when accessing the exam for each topic. The official score is mentioned in the exam topics.	Summative assessment: Written/oral exam (answers to exercises, questions and time-limited multiple-choice tests), on-site/online on the platform https://e.uoradea.ro or MsTeams/Zoom	60%
10.2 Seminar (S)	Collection and processing of accounting information for the preparation of journals and accounting reporting documents in compliance with accounting legislation, accounting standards and regulations in force. Solving case studies and practical works (accounting monograph) during the semester, evaluated according to the scores mentioned in the tests, for each subject.	Continuous assessment: Verification of theoretical and practical knowledge through on-site / online verification tests on the platform https://e.uoradea.ro or MsTeams/Zoom. Test 1: Asset structures, preparation of the balance sheet and types of changes, application of valuation rules Test 2: Case studies from the account and double entry of transactions and accounting analysis of economic and financial operations	40%
10.3 Lab			
10.4 Project			
10.5 Practical works		Solving a short accounting monograph, delivering it in physical format or posting it on the platform	

		https://e.uoradea.ro/	
10.6 Minimum performance standard			
• Knowledge and understanding of content to the essential ideas; • Develop a short accounting monographs (including trial balance); • Addressing at least 2 of 3 subjects in the examination process (on-line or on-site).			

Completion date	**Course teacher:**	**Seminar/lab/practical activities teacher:**
21.09.2026	**Professor Bogdan Victoria** e-mail: vbogdan@uoradea.ro	**PhD Student Purda (van Velden) Ema** e-mail: emapurda@gmail.com

Head/director of department,
Professor Ioan Dan Morar

Approval date in department:

23.09.2026

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Approval date in Board of Faculty of Economic Sciences:

28.09.2026

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