

FACULTY OF ACCOUNTING AND MANAGEMENT INFORMATICS SYSTEMS

ACCOUNTING AND AUDIT DEPARTMENT

Post 65

Accounting

1. Introduction to economic entities accounting: accounting as information system, forms of entities' organization, users of accounting information, the accounting profession, organizing accounting systems, accounting regulation
2. Financial statements and accounting disclosure: Statement of Financial Position - Balance sheet (assets, equity and liabilities, the fundamental equation of accounting, types of accounting changes); Statement of Performance - Income Statement (expenses, revenues and result); Accounting principles
3. Double-entry accounting system: definition, form and structure of an account; the chart of accounts; types and rules of accounts' operations; analysis of transactions and events
4. Accounting information system: basic accounting documents, accounting valuation, General Journal, General Ledger, Trial balance
5. Recording transactions and events: accounts and accounting analysis for non-current assets (property, plant and equipments), inventories, receivables, cash and cash equivalent, liabilities, equity, revenues, expenses and results.
6. Financial year-end accounting: preparation, presentation and interpretation of financial statements.

Bibliography

Manea L., Nichita M. E., Irimescu A., Rapcencu C., 2012, *Bazele contabilității. Aplicații*, Ediția a V-a Editura ASE, București

Grigorescu Ș., 2012, *Bazele contabilității. Suport de curs și seminar*, Editura ASE

Caraiani, C., Dumitrana, M. (coord.), 2011, *Bazele contabilității*, Editura Universitară, București

Caraiani, C., Dumitrana, M. (coord.), 2011, *Bazele contabilității. Aplicații și studii de caz*, Editura Universitară, București

Performance Measurement

1. The concepts and principles of enterprise performance management.

2. Decision-making processes regarding the costs
3. Critical analysis of company performance measurement instruments
4. Modern indicators of company performance measurement
5. Analysis of cost-volume-profit. Critics and trends
6. Decision-making processes for prices determination
7. Manipulation of transfer prices
8. Cultural interference assessing company performance
9. Creative accounting techniques in the management process
10. Possibilities of implementing a management accounting system

Bibliography

Albu, N., Albu., C., Instrumente de management al performanței, vol. I, Contabilitate de gestiune, Editura Economică, București, 2003, România

Albu, N., Albu., C., Instrumente de management al performanței, vol. II, Contabilitate de gestiune, Editura Economică, București, 2003, România

Albu, N., Albu., C., Soluții practice de eficientizare a activităților și de creștere a performanței organizaționale, Editura Economică, București, 2005, România

Diaconu, P., Albu, N., Albu, C., Mihai, S., Guinea, F., Contabilitate managerial aprofundată, Editura Economică, București, 2003

Guinea, F., Creativitate versus fraudă în controlul de gestiune, Editura ASE, 2010

Ionașcu, I., Filip, A., Mihai, S., Control de gestiune, Editura Economică, București, 2003

Alazard, C., Serapri, S., Controle de gestion, Dunod, 2001

Drury, C., Management & Cost Accounting; Business Thomson Learning, 2000

Horngren, C., T., Foster, G., Datar, S.,M., Cost Accounting, A Managerial Emphasis, Pretince Hall, 1997

Financial Accounting according to European Directives

1. The role of European Directives in national accounting normalization. The legal framework of the implementation of European Directives in Romania. Entities are required to apply accounting regulations compliant with European Directives approved by OMPF 1802/2014 with subsequent amendments.

2. The form and content of the financial statements prepared by applying accounting regulations compliant with European Directives approved by OMPF 1802/2014, with subsequent amendments. Information requirements and presentation features. -Balance sheet -Profit and Loss -Statement of Cash Flows -Statement of changes in equity – Notes
3. General accounting principles. General rules on recognition and measurement.
4. Fixed assets accounting (definitions, recognition and derecognition, system accounts, initial evaluation, evaluation after recognition, removal at the disposal of, the accounting treatment and disclosure requirements)
5. Current assets accounting (definitions, recognition and derecognition, system accounts, initial evaluation, evaluation after recognition, accounting treatments and disclosure requirements)
6. Other receivables and other liabilities accounting (definitions, system accounts, settlement accounts with customers, suppliers, insurance and welfare, state budget and special funds, various debtors and creditors, accounting for short-term financial debt, adjustments for impairment receivables, deferred expenses and deferred income, subsidies)
7. Capital accounts (definitions, system accounts, capital, reserves, retained earnings and income including correction of accounting errors, long-term financial debt, provisions)
8. Revenues and expenses accounts (recognition, system accounts, accounting treatments) Off-balance sheet operations, assets and contingent liabilities
9. Preparation and Presentation of Financial Statements (establish accounts before the inventory, general inventory, settlement operations, events after the reporting period, determine the profit or loss, income tax, editing financial management report, audit report, approval of the financial statements)

Bibliography

Ghid practic de aplicare a Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate aprobate prin OMFP nr. 1.802/2014, Edituara CECCAR, București, 2015.