



# UNIVERSITATEA DE ȘTIINȚE AGRICOLE ȘI MEDICINĂ VETERINARĂ CLUJ-NAPOCA

Calea Mănăstur 3-5, 400372, Cluj-Napoca

Tel: 0264-596.384, Fax: 0264-593.792

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No. \_\_\_\_\_ of \_\_\_\_\_

USAMV form 0702040107

## SUBJECT OUTLINE

### 1. Information on the programme

1.1. Higher education institution	University of Agricultural Sciences and Veterinary Medicine of Cluj-Napoca
1.2. Faculty	Food Science and Technology
1.3. Department	Food Science
1.4. Field of study	Food engineering
1.5. Education level	Bachelor / Master
1.6. Specialization/ Study programme	Control and expertise of food products
1.7. Form of education	Full time

### 2. Information on the discipline

2.1. Name of the discipline	Accounting and economic and financial analysis							
2.2. Course coordinator	Lecturer PhD Lucica Armanca							
2.3. Seminar/ laboratory/ project coordinator	Lecturer PhD Lucica Armanca							
2.4. Year of Istudy	IV	2.5. Semester	VIII	2.6. Type of evaluation	continuous	2.7. Discipline status	Content <sup>2</sup>	UO
							Compulsoriness <sup>3</sup>	CD

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

3.1. Hours per week – full time programme	2	out of which: 3.2. lecture	1	3.3. seminar/ laboratory/ project	1
3.4. Total number of hours in the curriculum	28	Out of which: 3.5. lecture	14	3.6. seminar/laboratory	14
Distribution of the time allotted					hours
3.4.1. Study based on book, textbook, bibliography and notes					15
3.4.2. Additional documentation in the library, specialized electronic platforms and field					15
3.4.3. Preparing seminars/ laboratories/ projects, subjects, reports, portfolios and essays					10
3.4.4. Tutorials					0
3.4.5. Examinations					7
3.4.6. Other activities					
3.7. Total hours of individual study	47				
3.8. Total hours per semester	75				
3.9. Number of credits <sup>4</sup>	3				

### 4. Prerequisites (is applicable)

4.1. curriculum-related	-
4.2. skills-related	.-

### 5. Conditions (if applicable)

5.1. for the lecture	The course is interactive, students can ask questions regarding the content of lecture. Academic discipline requires compliance with the start and end of the
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<p><b>Procedure to manage the patrimonial liability of the businesses in the food industry</b></p> <ul style="list-style-type: none"> <li>- Debts that need to be paid in a period up to a year</li> <li>- Debts that need to be paid in a period longer than a year</li> <li>- Accrued income</li> <li>- Capital and reserves</li> <li>- Profit or loss brought forward</li> <li>- Profit or loss for the financial year</li> </ul> <p><b>Procedure to manage the revenue and expenditure of the businesses in the food industry</b></p> <ul style="list-style-type: none"> <li>- Revenues and categories of revenues</li> <li>- Expenditure and categories of expenditures</li> <li>- Establishment of the economic and financial result</li> <li>- Receipt and payment account</li> </ul> <p><b>Procedure of organization and calculation of the production costs (management through costs) for the activities of food industry</b></p> <ul style="list-style-type: none"> <li>- Food industry activities cost calculation methods</li> <li>- Calculation of the production cost in food industry</li> </ul> <p><b>Procedure regarding property inventory of businesses with activities in the field of food industry</b></p> <ul style="list-style-type: none"> <li>- The importance and the role of inventory</li> <li>- Steps and establishment of the inventory results</li> <li>- Inventory book</li> </ul> <p><b>The economic and financial analysis procedure of the activity of food industry</b></p> <ul style="list-style-type: none"> <li>- Economic and financial performance indicators</li> <li>- Economic and financial indicators to access funds (national and European funds)</li> </ul> <p><b>Procedure to establish the revenue and expenditures budget for the activities of food industry</b></p> <ul style="list-style-type: none"> <li>- Content of the revenue and expenditures budget</li> <li>- Establishment of the revenue and expenditures budget</li> <li>- Cash flow</li> </ul>	<p>Lecture</p> <p>Lecture</p> <p>Lecture</p> <p>Lecture</p> <p>Lecture</p>	<p>1 lecture</p> <p>1 lecture</p> <p>1 lecture</p> <p>1 lecture</p> <p>1 lecture</p>
<p><b>8.2. WORKSHOPS</b></p> <p><b>Number of hours – 14</b></p> <p><b>Minimal practical procedures on the management of businesses with activities in food industry</b></p> <ul style="list-style-type: none"> <li>- Knowledge and acquirement of the articles of association and the status of a food industry</li> <li>- Legislation and sample contracts with business partners</li> <li>- Legislation, Individual employment contract and Payroll</li> </ul> <p><b>Interpretation of the information offered by the Trial balance/ Receipt and payment account</b></p> <ul style="list-style-type: none"> <li>- Identification and net value of patrimony elements – case study</li> <li>- Knowledge of revenue and expenditure elements – case study</li> </ul>	<p>Application of the legislation in force</p> <p>Recognition of the patrimony elements of income, revenue and results</p>	<p>2 hours</p> <p>2 hours</p>



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<b>Calculation of production costs: meat, milk, bakery, sugar, grape wine, soft drinks, etc</b> - Choosing the calculation method - Cost calculation in factories of products from: meat, milk, bakery, sugar, grape wine, soft drinks, etc: <b>Property inventory</b> - Procedural steps – case study - Establishment of the inventory result – case study  <b>Determination of the economic and financial analysis indicators – related to the case study</b> <b>Establishment of the revenue and expenditures budget for food activit</b>	Identification of the calculation method on horticultural activities	3 hours
	Enforcement of the procedure regarding inventory in a food industry.	2 hours
	Analysis and interpretation of the economic indicators, Estimation of revenue and expenditure	4 hours
	Ceck test	1 hour
<b>Compulsory bibliography:</b> 1. BAVILITA.I.coordonator si altii, (2008), <i>Contabilitate in agricultura</i> , Ed. Contaplus 2. HRISTEA A.M., (2013), <i>Analiza economica si financiara a intreprinderii, de la intuitie la stiinta</i> , Editura Economica 3. Legea nr. 82/1991 - <i>Legea contabilitatii, actualizata</i> 4. Legea nr. 31/1990 - <i>Legea privind societatile comerciale,actualizata</i> 5. OMFP 2861/2009 - <i>Normele privind organizarea si efectuarea inventarierii elementelor de natura activelor, datoriilor si capitalurilor proprii</i> 6. OMFP 2634/2015- <i>privind documenetetele financiar contabile</i> <i>Legea 227/2015- privind Noul Cod Fiscal - actualizata</i>		
<b>Optional bibliography:</b> 1. Legea nr.53/2003 - <i>Codul muncii-actualizata</i> 2. Ordinul 1802/2014 - <i>de aprobare a Reglementarilor financiar contabile</i>		

### 9. Corroborating the course content with the expectations of the epistemic community representatives, of the professional associations and of the relevant stakeholders in the corresponding field

In order to identify new ways to modernize and continuously improve course teaching with the latest subjects and practical problems, the professor participates to the continuing education classes offered by the Body of Expert and Licensed Accountants of Romania, where he meets entrepreneurs, business men, farmers and their problems, being discussed current and future aspects of the efficient use of accounting information in the management and asset management of food industry.

### 10. Assessment

Type of activity	10.1. Assessment criteria	10.2. Assessment methods	10.3. Percentage of the final grade
<b>10.4. Lecture</b>	Knowing the typology of the business operational organisation and structures in the food industry in Romania Accounting information and its role in managing the assets of a food manufacturing business The specifics of annual inventory of the assets of a food manufacturing business Presenting the efficiency of a food manufacturing business by the economic and financial indicators established	Oral exeminaton	50%
<b>10.5. Seminar</b>	Going through he five themes in the Accounting workshop Book	A checking of the workshop issues proposed to be solved	50%



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	concerning: the enforcement of the current legislation on the economic and financial management of the business operating in the food industry. Putting the financial and accounting information into practice through the annual financial statements. Comparing the economic and financial indicators achieved with those predicted and the measures required in a food industry business.	is scheduled	
<b>10.6. Minimum performance standards</b>			
. Mastering of the scientific information transmitted through lectures and workshop at an acceptable level. Obtaining the pass mark at the verification tests is mandatory in order to pass the exam.			

<sup>1</sup> Education levels- choose of the three options: Bachelor/\* Master/Ph.D.

<sup>2</sup> Discipline status (content)- for the undergraduate level, choose one of the options:- **FD** (fundamental discipline), **BD** (basic discipline), **CS** (specific disciplines-clinical sciences), **AP** (specific disciplines-animal production), **FH** (specific disciplines-food hygiene), **UO** (disciplines based on the university's options).

<sup>3/</sup> Discipline status (compulsoriness)- choose one of the options – **CD** ( compulsory discipline) **OD** (optional discipline) **ED** ( elective discipline).

<sup>4</sup> One credit is equivalent to 25-30 hours of study (teaching activities and individual study).

<sup>5/\*</sup> Disciplines: AK- Advanced knowledge, CT- Complementary Training, S- Synthesis

Filled in on  
10.09.2021

Course coordinator  
Lecturer PhD Lucica Armanca

Laboratory work/seminar coordinator  
Lecturer PhD Lucica Armanca

Subject coordinator  
Lecturer PhD Lucica Armanca

Approved by the  
Department on  
22.09.2021

Head of the Department  
Prof.PhD Ramona Suharoschi

Approved by the Faculty  
Council on  
28.09.2021

Dean  
Prof.PhD Elena Mudura