

Calea Mănăștur 3-5, 400372, Cluj-Napoca Tel: 0264-596.384, Fax: 0264-593.792

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No.	of	
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USAMV form 0703040108

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
1.6.Specialization/ Study programme	Food engineering
1.7. Form of education	Full time

2. Information on the discipline

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

3. Total estimated time (teaching hours per semester)

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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 ⁴	3

4. Prerequisites (is applicable)

with references (is appreciate)					
4.1. curriculum-related	-				
4.2. skills-related	·				

5. Conditions (if applicable)

5. Conditions (II 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
	course. We do not allow any other activities during the lecture, mobile phones will
	be turned off. In the case of the didactic activity carried out online, the teaching
	methods are adapted.
5.2. for the seminar/ laboratory/	During practical works, each student will develop an individual activity with



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project	laboratory materials (made available in the book that describes the book work).
	Academic discipline is imposed throughout the course of practical works. In the
	case of the didactic activity carried out online, the teaching methods are adapted.

6. Specific competences acquired

Professional competences	C4.1. Should be able to interpret the food industry legislation as well as basic management, accounting and marketing notions, in order to strictly comply with the principles of human nutrition and the current rules on food additives. C.4.5. Carry out a management or marketing project with application in the food industry.
Profe	C6.3. Establish the specific issues and risks corresponding to the activity of expanding to the food manufacturing business.
Transversal competences	CT2 Applying the interrelationship techniques within a team; amplifying and smoothing the empathy abilities of interpersonal communication and undertaking specific tasks in carrying out group activities in individual/group conflict treatment/resolution, as well as best time management.

7. Course objectives (based on the list of competences acquired)

7.1. Overall course objective	Acquire the knowledge concerning economic operations and phenomenon occurring	
	within a food business.	
7.2. Specific objectives	Understand the distribution of the activities forming the business, the company's	
	organizational chart, responsabilities as business manager, as well as the role of	
	financial and accounting information in the context of the applicable regulations.	
	Should be able to interpret the financial and accounting information of the	
	company, that is, the content of the accounting trial balance, as well as the	
	economic indicators of the company.	
	Should know the quantity and quality factors influencing the economic processes,	
	namely income and expenditure, and implicitly the economic and financial result.	

8. Content

Number of hours – 14		
Business in the food industry in Romania	Lecture	1 lecture
The economic and legal environment of the businesses		
in the food industry		
The handbook of accounting policies and procedures		
that apply to these businesses		
The procedure to draw up the supporting documents		
issued for business in the food industry		
- Company's books		
- Supporting documents		
- Accounting journal		
Procedures to manage the patrimonial assets of the	Lecture	2 lectures
businesses in the food		
- Fixed assets/bearer biological assets		
- Current assets/ agricultural products/ biological		
assets such as stocks		
- Deferred charges		
Procedure to manage the patrimonial liability of		
the businesses in the food industry		
- Debts that need to be paid in a period up to a year		
- Debts that need to be paid in a period longer than a		
year		
- Accrued income		
- Capital and reserves		
- Profit or loss brought forward		
- Profit or loss for the financial year		



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Procedure to manage the revenue and expenditure	Lecture	1 lecture
of the businesses in the food industry		
- Revenues and categories of revenues		
- Expenditure and categories of expenditures		
- Establishment of the economic and financial result		
- Receipt and payment account		
Procedure of organization and calculation of the	Lecture	1 lecture
production costs (management through costs) for the		
activities of food industry		
 Food industry activities cost calculation methods 		
- Calculation of the production cost infood industry		
Procedure regarding property inventory of	Lecture	1 lecture
businesses with activities in the field of food		
industry		
- The importance and the role of inventory		
- Steps and establishment of the inventory results		
- Inventory book		
The economic and financial analysis procedure of the	Lecture	1 lecture
activity of food industry		1 100010
- Economic and financial performance indicators		
- Economic and financial indicators to access funds		
(national and European funds)		
(national and European funds)		
Procedure to establish the revenue and expenditures		
budget for the activities of food industry		
- Content of the revenue and expenditures budget -		
Establishment of the revenue and expenditures		
budget		
- Cash flow		
9.2 WODESHOPS		
8.2. WORKSHOPS Number of hours – 14		
	Application of the	2 hours
Minimal practical procedures on the management of businesses with activities in food industry	Application of the	2 Hours
	legislation in force	
- Knowledge and acquirement of the articles of		
association and the status of a food industry		
- Legislation and sample contracts with business		
partners		
- Legislation, Individual employment contract and		
Payroll		
Interpretation of the information offered by the Trial	Recognition of the	2 hours
balance/ Receipt and payment account	patrimony elements of	
- Identification and net value of patrimony elements	income, revenue and results	
- case study		
- Knowledge of revenue and expenditure elements –		
case study		
Calculation of production costs: meat, milk,	Identification of the	
bakery, sugar, grape wine, soft drinks, etc	calculation method on	3 hours
- Choosing the calculation method	horticultural activities	
- Cost calculation in factories of products from: meat,		
milk, bakery, sugar, grape wine, soft drinks, etc:		
Property inventory	Enforcement of the	2 hours
- Procedural steps – case study	procedure regarding	
- Establishment of the inventory result – case	inventory in a food industry.	
study		
Determination of the economic and financial analysis	Analysis and interpretation	4 hours
indicators – related to the case study	of the economic indicators,	
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Establishment of the revenue and expenditures	Estimation of revenue and		
budget for food activit	expenditure		
	Ceck test	1 hour	

Compulsory bibliography:

- 1. BAVILITA.I.coordonator si altii, (2008), Contabilitate in agricultura, Ed. Contaplus
- 2. HRISTEA A.M., (2013), Analiza economica si financiara a intreprinderii, de la intuitie la stiinta, Editura Economica
- 3. Legea nr. 82/1991 Legea contabilitatii, actualizata
- 4. Legea nr. 31/1990 Legea privind societatile comerciale, actualizata
- 5. OMFP 2861/2009 Normele privind organizarea si efectuarea inventarierii elementelor de natura activelor, datoriilor si capitalurilor proprii
- 6. OMFP 2634/2015-privind documenetele financiar contabile

Legea 227/2015- privind Noul Cod Fiscal - actualizata

Optional bibliography:

- 1. Legea nr.53/2003 Codul muncii-actualizata
- 2. Ordinul 1802/2014 de aprobare a Reglementarilor financiar contabile

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
10.4. Lecture	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%
10.5. Seminar	Going through he five themes in the Accounting workshop Book 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.	A checking of the workshop issures proposed to be solved is scheduled	50%

10.6. Minimum performance standards

- . 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.
- Education levels- choose of the three options: Bachelor * Master/Ph.D.
- ² 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).
- ^{3/} Discipline status (compulsoriness)- choose one of the options **CD** (compulsory discipline) **OD**



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(optional discipline) **ED** (elective discipline).

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

5/* 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

Dean Prof.PhD Elena Mudura

Approved by the Faculty Council on 28.09.2021