



No. _____ of _____

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. 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 ²	UO	
							Compulsoriness ₃	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 ⁴	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 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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Establishment of the revenue and expenditures budget for food activit	Estimation of revenue and expenditure Ceck test	1 hour
Compulsory bibliography: <ol style="list-style-type: none"> 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</i>, actualizata 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 documenetele financiar contabile</i> <i>Legea 227/2015- privind Noul Cod Fiscal - actualizata</i>		
Optional bibliography: <ol style="list-style-type: none"> 1. Legea nr.53/2003 - <i>Codul muncii-actualizata</i> 2. <i>Ordinul 1802/2014 - 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
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.			

¹ 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