

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

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No.	of	
NO.	OI OI	

#### **USAMV form 0701040107**

#### 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	Technology of Agricultural Products Processing
1.7. Form of education	Full time

#### 2. Information on the discipline

2.1. Name of the discipline		Accounting a	nd eco	nomic and f	inancial an	alysis		
2.2. Course coordinat	or			Lecturer 1	PhD Lucica A	rmanca		
2.3. Seminar/ laborate	ory/ p	roject coordinate	or	Lecturer l	PhD Lucica A	rmanca		
2.4. Year of Istudy	IV	2.5. Semester	VIII	2.6. Type of		2.7.	Content <sup>2</sup>	DC
				evaluation	continuous	Discipline status	Compulsoriness 3	DI

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

	lecture	1	project	1
28	Out of which: 3.5.lecture	14	3.6.seminar/laboratory	14
				hours
bliogra	phy and notes			15
library	, specialized electron	ic platf	orms and field	15
projec	ets, subjects, reports, j	portfol	ios and essays	10
				0
				7
	bliogra library	3.5.lecture  bliography and notes library, specialized electron	bliography and notes library, specialized electronic platfo	28 3.5.lecture 14 3.6.seminar/laboratory

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
	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.



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5.2. for the seminar/ laboratory/	During practical works, each student will develop an individual activity with
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.  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

		T
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		



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- 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	
- Accrued income - Capital and reserves - Profit or loss brought forward - Profit or loss for the financial year	
- Capital and reserves - Profit or loss brought forward - Profit or loss for the financial year	
- Profit or loss brought forward - Profit or loss for the financial year	
- Profit or loss for the financial year	
· ·	
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	
- Economic and financial performance indicators	
- Economic and financial indicators to access 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	
budget for the activities of food industry  - Content of the revenue and expenditures budget - Establishment of the revenue and expenditures budget  - Cash flow	
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budget for the activities of food industry  - Content of the revenue and expenditures budget - Establishment of the revenue and expenditures budget  - Cash flow  8.2. WORKSHOPS Number of hours – 14 Minimal practical procedures on the management of Application of the	ours
budget for the activities of food industry  - Content of the revenue and expenditures budget - Establishment of the revenue and expenditures budget  - Cash flow  8.2. WORKSHOPS Number of hours – 14 Minimal practical procedures on the management of businesses with activities in food industry  Application of the legislation in force	ours
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S.2. WORKSHOPS   Number of hours – 14   Minimal practical procedures on the management of businesses with activities in food industry   - Knowledge and acquirement of the activities of a food industry   - Knowledge and acquirement of association and the status of a food industry   - Indus	ours
budget for the activities of food industry  - Content of the revenue and expenditures budget - Establishment of the revenue and expenditures budget - Cash flow  8.2. WORKSHOPS Number of hours – 14 Minimal practical procedures on the management of businesses with activities in food industry  - Knowledge and acquirement of the articles of association and the status of a food industry  - Legislation and sample contracts with business	ours
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<ul> <li>Cost calculation in factories of products from: meat, milk, bakery, sugar, grape wine, soft drinks, etc:</li> <li>Property inventory         <ul> <li>Procedural steps – case study</li> <li>Establishment of the inventory result – case study</li> </ul> </li> </ul>	Enforcement of the procedure regarding inventory in a food industry.	2 hours
Determination of the economic and financial analysis indicators – related to the case study Establishment of the revenue and expenditures budget for food activit	Analysis and interpretation of the economic indicators, Estimation of revenue and expenditure	4 hours
	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	A checking of the workshop issures proposed to be solved is scheduled	50%



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	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.	
10.6 Minimum norforme	nee standards	

#### 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.
- Level of study- to be chosen one of the following Bachelor/Post graduate/Doctoral
- <sup>2</sup> Course regime (content) for bachelor level it will be chosen one of the following **DF** (fundamental subject), **DD** (subject in the domain), **DS** (specific subject), **DC** (complementary subject).
- <sup>3</sup> Course regime (compulsory level) to be chosen one of the following **DI** (compulsory subject), **DO** (optional subject), **DFac** (facultative subject)
- One ECTS is equivalent with 25 hours of study (didactical and individual study).

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