

Accountancy and Economic Management (IVth Year, VIIIth Semester)

Credit value (ECTS) 4

Course category

Domain (Imposed)

Course holder

Lecturer Ph.D. Gabriela IGNAT

Discipline objectives (course and practical works)

The course aims to build among students the necessary knowledge concerning the terms and language of accountancy, in order to create a coherent thinking on patrimony as an object of accountancy and to understand the principles and procedures regarding recording, calculating, analyzing and controlling the situation and movement of its agricultural entities.

During practical classes students acquire theoretical concepts and methodology of accounting in order to create a coherent thinking on patrimony as an object of accountancy and to understand the principles and procedures regarding recording, calculating, analyzing and controlling the situation and movement of its economic entities.

Contents (syllabus)

Course (chapters/subchapters)
The importance, object and method of accountancy
Balance sheet structures
Accounts and double registration
Trial balance
Analysis and operation of accounts
Documentation, process of accounting method
Inventorying and inventory
The accounting calculation of production costs
The annual financial statements

Practical classes
Accounting logic
Balance sheet and its types of amendments
Applications on dual registration accounts, accounting analysis stages
Preparing the trial balance
Accounting the major economic transactions arising from the activity of a commercial unit
Primary documents and records in agricultural units
Calculating the production cost in agricultural units
Data analysis on the balance sheet of agricultural units

References

Maria Badoi – Legea contabilității comentată, Ed. Universul juridic, 2013

Chiran, I.V.Ciurea, Elena Gîndu, Gabriela Ignat – Management, marketing si gestiune economică, Ed. Performantica, Iasi, 2006

Doina Cojoc, Gabriela Ignat – Contabilitate, Ed. Pim, Iași, 2008

Doina Cojoc, Gabriela Ignat, Iațco Constantin – Contabilitate pentru ingineri, Ed. Pim 2008
 Horomnea E – Introducere în contabilitate, concepte și aplicații, Ed. TIPOMOLDOVA Iași, 2010
 Horomnea E. – Bazele contabilității Ed Libris, 2007
 Gabriela Ignat, Doina Cojoc – Bilanțul contabil și reusita economică, Ed. PIM Iasi, 2008
 Munteanu Victor – Bazele contabilității, Ed. Pro Universitaria 2012
 Oprea Calin, Mihai Ristea – Bazele Contabilității, Editura Didactica și Pedagogică 2013
 *** Cartea verde a contabilității 2013, Editura Rentrop & Stratan

Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Written	60%
Appreciation of the activity during the semester	Oral assessment during the semester, verification tests and final colloquium.	40%

Contact

Lecturer Ph.D. Gabriela IGNAT

Faculty of Agriculture – University of Applied Life Sciences and Environment Iași
 Aleea Mihail Sadoveanu 3, Iași, Zip Code 700490, Romania
 Phone: 0040 232 407514
 E-mail: gabriela@uaiasi.ro