



**Către,  
Decanatul facultății**

Ref.: solicitarea nr. 206/04.02.2026

Stimate Domnule Decan  
Conf.univ.dr. Răzvan V. Mustăță

Stimată Doamnă Prodecan  
Lect.univ.dr. Voichița A. Radu

Vă transmitem mai jos tematica și bibliografia pentru Proba 1 (Evaluarea cunoștințelor fundamentale și de specialitate) pentru programul de studii Contabilitate și Informatică de Gestiune (în limba engleză):

**Program of Study: Accounting and Management Information Systems (in english)  
1st Exam - Assessment of fundamental and specialty knowledge – Accounting**

**TOPICS FOR THE BACHELLOR EXAM  
Session of June-July 2026 and February 2027**

**First Part – BASIC ACCOUNTING**

Chapter 1. The object of accounting: conceptual approach

- 1.1. Preliminary issues regarding the object of accounting
- 1.2. The elements of financial position
  - 1.2.1. Assets' characterization
  - 1.2.2. Liabilities and equity's characterization
- 1.3. The elements of financial performance
- 1.4. Financial statements' elements: recognition

Chapter 2. The double record of the existence and movement of the patrimonial elements using the account

- 2.1. The necessity and economic content of the account
- 2.2. The elements of the account
- 2.3. The functioning rules of the account
- 2.4. The accounting analysis of the economic operations
- 2.5. The accounting formula

*Fundamental references:*

Bonaci C.G., Basic Accounting Course Notes and Outlines & Seminars materials (available upon request)

*Optional references:*

Libby R., Libby, P.A. și Hodge F., 2017. Financial Accounting 9th edition. McGraw Hill

## **Second Part – FINANCIAL ACCOUNTING**

Chapter 1. Accounting of tangible assets

- 1.1. Definition and classification of tangible assets
- 1.2. Valuation of tangible assets
- 1.3. Depreciation of tangible assets
- 1.4. Recording in accounting transactions related to tangible assets

Chapter 2. Inventory accounting

- 2.1. Definition and classification of inventories
- 2.2. Valuation of inventories
- 2.3. Recording in accounting transactions related to inventories

*Fundamental references:*

Tiron-Tudor A., Fekete Sz., Cardoso V.D., Financial Accounting for the Bachelor Exam (available upon request);

Tiron-Tudor Adriana, Financial Accounting Course Notes and Outlines (available upon request);

Cardoș Vasile-Daniel, Financial Accounting Seminars (available upon request).

## **Third Part – MANAGERIAL ACCOUNTING**

Chapter 1. Management accounting

- 1.1. Basic concepts of cost calculation
- 1.2. The role of management accountants
- 1.3. The function of management accounting

Chapter 2. Cost identification and behaviour

- 2.1. Cost statements for allocation and apportionment of overheads
- 2.2. Calculate variable, direct and full costs of products and services
- 2.3. Apply cost information in pricing decisions

Chapter 3. Costing systems

- 3.1. Job costing system
- 3.2. Batch costing system
- 3.3. Process costing system

*Fundamental references:*

CIMA - Paper 1 – Management Accounting, chapters 1, 3 and 10, pages: 1-29, 73-119, 417-493

## **Fourth Part – CONTROLLING AND FINANCIAL CONTROL**

Chapter 1. General issues regarding internal control

- 1.1. Monitoring as a component of internal control systems
- 1.2. Design and execute monitoring procedures
- 1.3. Assess and report the results
- 1.4. Assessing the effectiveness and efficiency of monitoring
- 1.5. Principles of effective internal control over financial reporting

## Chapter 2. Case studies regarding stocktaking process and fiscal control

- 2.1. Case studies regarding compensation between pluses and minuses found in the stocktaking process
- 2.2. Case studies regarding tax on profit
- 2.3. Case studies regarding income tax for microenterprises

## Chapter 3. Cost-Volume-Profit Analysis

- 3.1. Describing the analysis model
- 3.2. Cost-Volume-Profit Analysis indicators
- 3.3. Sensitivity analysis
- 3.4. Advantages and limits of Cost-Volume-Profit Analysis

## Chapter 4. Budgeting

- 4.1. Fundamental principles in budgeting
- 4.2. Preparing and administrating a budget
- 4.3. Incremental budgets, zero-based budgets, static budgets, flexible budgets and variances

### *Fundamental references:*

Groșanu A., Financial Control, Course Notes and Seminar materials, 2025

COSO, Internal Control – Integrated Framework, 2009, e-book, [www.cpa2biz.com](http://www.cpa2biz.com), pg. 1-8, 19-51, 58-59, Appendix A

Law No. 227 /2015 regarding the Fiscal Code, amended and supplemented

Law No. 207 /2015 regarding the Fiscal Procedure Code, amended and supplemented

Hilton R.W., Managerial Accounting: Creating Value in a Dynamic Business Environment, 6th Edition, Boston, McGraw-Hill/Irwin, 2005, pages: 298-326, 408-424, 460-473

Bonaci C.G., Controlling Course Notes and Outlines & Seminars materials (available upon request)

### *Optional references:*

Bragg S.M., Accounting Control Best Practices, Second Edition, Jon Wiley & Sons Inc., Hoboken, New Jersey, 2009

Hornngren C.T., Sundem G.L., Stratton W.O., Burgstahler D., Schatzberg J., Introduction to Management Accounting, 15 th Edition, Prentice Hall, 2011

Merchant K., Van der Stede W., Management Control Systems: Performance Measurement, Evaluation and Incentives, Prentice Hall, 2003

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