



DISCIPLINE ACADEMIC SHEET
ACADEMIC YEAR 2025 – 2026

1. PROGRAMME DATA

1.1. Higher Education Institution	UNIVERSITY OF CRAIOVA
1.2. Faculty	Automation, Computers and Electronics
1.3. Department	Computers and Information Technology
1.4. Field of Study	Computers and Information Technology
1.5. Study level	L(License / Undergraduate)
1.6. Organizational form	IF
1.7. Study Program (name/code) /Qualification	Computers / L2060101010

2. DISCIPLINE DATA

2.1 Discipline Name	General Economics						
2.2 Course Activities Holder	Conf.univ. dr. Daniel GOAGĂRĂ						
2.3. Practical Activities Holder	Conf.univ. dr. Daniel GOAGĂRĂ						
2.4. Study Year	2	2.5. Semester	1	2.6. Evaluation type	V	2.7. Discipline regime	DOB

3. ESTIMATED TOTAL TIME (hours per semester of teaching activities)

3.1. Number of hours per week	2	in which: 3.2 course	1	3.3. sem./lab./pr.	1
3.4. Total hours of curriculum	28	in which: 3.5 course	14	3.6. sem./lab./pr.	14
3.7. Time distribution - hours/week					hours
Study after manual, course support, bibliography and notes					5
Additional documentation in library, on specialized electronic platforms and field					7
Training seminars / labs, homework, portfolios and essays					7
Tutorial					-
Examinations					3
Other activities.....					-
Total hours per individual activities					22
3.8. Total hours per semester					50
3.9. Number of credits					2

4. PRECONDITIONS (where appropriate)

4.1. of curriculum	• -
4.2. of competence	• -

5. CONDITIONS (where appropriate)

5.1. of the course	• Lecture room equipped with a video projection system
5.2. of seminar/ laboratory/project	• -

6. COURSE OBJECTIVES – expected learning outcomes that are supported by completing and passing the course

Knowledge	The student/graduate defines economic concepts, principles and theories, as well as concepts regarding decision-making, planning, organization and control processes of activities. At the same time, they will identify and select methods and techniques specific to the marketing activity.
Skills (Abilities)	The student/graduate demonstrates skills in using economic indicators for analyzing the evolution of economic phenomena, interpreting their trends and impact on the business environment. They will also adequately apply the methodology of planning and coordinating the decision-making process, using specific control, evaluation and monitoring tools for optimizing economic and managerial activities. The student/graduate experiments with marketing techniques in analyzing the internal and external environment of an economic entity and in analyzing the market of products and services.
Responsibility and autonomy	The student/graduate elaborates solutions for improving the efficiency of economic activities, economic-financial reports, market studies, designs marketing policies and strategies for business development, responsibly assuming decision-making and the implementation of the results of monitoring and control activities at organizational level.

7. CONTENT

7.1. Course	The method of implementation	Teaching methods	Allocated time (hours)
Ch. 1. The object and method of accounting. 1.1. Reference elements regarding the evolution of the definition of accounting. 1.2. The method of accounting	face to face	Face-to-face lecture. The course is interactive, with discussions with the students.	2
Ch. 2. The accounting representation of the patrimony and of the financial results. 2.1. Presentation of the balance-sheet structures: balance-sheet assets. 2.2. Presentation of the balance-sheet structures: balance-sheet liabilities	face to face		3
Ch. 3. Supporting documents and accounting registers. 3.1. Supporting documents. 3.2. Accounting registers. 3.3. Annual financial statements	face to face		1
Ch. 4. The account and double-entry bookkeeping. 4.1. Necessity, form, functions. 4.2. Rules for the operation of accounts. 4.3. Double entry	face to face		4
Ch. 5. Recording the main economic operations in the accounts	face to face		3
Ch. 6. The trial balance	face to face		1
Bibliography:			
1. Brabete Valeriu, Drăgan Cristian – Bazele contabilității conforme cu directivele europene, Editura Universitaria, Craiova, 2012.			

2. Sandu Maria, Criveanu Maria – Bazele contabilității, Editura Reprograph, Craiova, 2008.
3. Călin Oprea, Ristea Mihai – Bazele contabilității, Editura Genicod, București, 2002.
4. Epuran M., Băbăiță V. – Teoria generală a contabilității, Editura Mitron, 2002.
5. Staicu Constantin – Bazele contabilității moderne, vol.1, Editura Scrisul Românesc, Craiova, 2003.
6. Staicu Constantin (coordonator) – Bazele contabilității moderne, Editura Universitaria Craiova, 2004.
1.

7.2. Seminar/laboratory/project	The method of implementation	Teaching methods	Allocated time (hours)
Reference elements regarding the evolution of the definition of accounting	face to face	In each seminar, practical applications are carried out according to the course topics.	2
The method of accounting	face to face		2
Presentation of the balance-sheet structures: balance-sheet assets	face to face		2
Presentation of the balance-sheet structures: balance-sheet liabilities	face to face		2
Types of balance-sheet modifications	face to face		2
The account: necessity, form, functions	face to face		2
The rules for the operation of accounts and double entry	face to face		2
Bibliography:			
1. Brabete Valeriu, Drăgan Cristian – Bazele contabilității conforme cu directivele europene, Editura Universitaria, Craiova, 2012.			
2. Sandu Maria, Criveanu Maria – Bazele contabilității, Editura Reprograph, Craiova, 2008.			
3. Călin Oprea, Ristea Mihai – Bazele contabilității, Editura Genicod, București, 2002.			
4. Epuran M., Băbăiță V. – Teoria generală a contabilității, Editura Mitron, 2002.			
5. Staicu Constantin – Bazele contabilității moderne, vol.1, Editura Scrisul Românesc, Craiova, 2003.			
6. Staicu Constantin (coordonator) – Bazele contabilității moderne, Editura Universitaria Craiova, 2004.			

8. Correlating the content of the discipline with the expectations of representatives from the epistemic community, professional associations and representative employers in the field related to the program

--

9. EVALUATION

Activity Type	9.1. Evaluation criteria	9.2. Evaluation methods	9.3. Final mark weight
9.4. Course	Evaluation at the end of the semester	Written exam: multiple-choice tests + applications to solve	70%

9.5. Seminar/laboratory/project	Evaluation during the semester	Evaluation of the students' involvement in debates and case studies	30%
9.6. Minimum standard of performance			
Obtaining a grade of at least 5, which certifies the accumulation of a minimum of knowledge in the economic and accounting field, allowing the student to identify, understand and record basic accounting operations at the level of economic entities.			

Date of Completion	Signature of the Course Activities Holder,	Signature of the Practical Activities Holder,
23.08.2025	Conf.univ. dr. Daniel GOAGĂRĂ	Conf.univ. dr. Daniel GOAGĂRĂ

Date of Approval in the Department	Signature of the Department Director,
25.08.2025	Ș.l.dr.ing. Nicolae ENESCU

Date of Approval in the Faculty	Signature of the Dean,
	Prof.dr.ing. Dorin ȘENDRESCU