**Rural economy and accounting** (YEAR IV, SEMESTER VIII)

**No. transferable credits: 4**

**Course category**

Domain discipline (compulsory)

**Course code**: A.EMIAIA.D.409

**Course holder**

**Professor Gavril ȘTEFAN**

**Objectives of the subject (course and applications)**

General objective: Acquiring and understanding the theoretical basis specific to rural economics and accounting, skills in quantifying and interpreting statistical indicators in order to identify the ultimate causes of economic performance/non-performance.

Specific Objectives:

1. To assess the performance, competitiveness, risk and limits of economic growth at the territorial level, using micro and macro theories.

2. Knowledge of concepts, methods and tools used in accounting

**Content of the discipline (analytical curriculum)**

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| **Course (Chapters/subchapters)** |
| 1. Rural economy: object of study, economic information, research method |
| 2. The economic system: definitions, structure, economic actors and persons, production technologies |
| 3. Economic resources and factors of production |
| 4. Economic foundations of rural development: rural space, structure of the economy, economic growth and development, technical progress |
| 5. Economic efficiency of agricultural production: output, income, costs, profit |
| 6. Enterprise accounting: object of study, accounting information, objectives |
| 7. Enterprise results: classification, indicators |
| 8. Accounting instruments: balance sheet and profit and loss account |
| 9. Enterprise performance analysis: economic performance analysis, commercial performance analysis, financial performance analysis, profitability analysis |
| 10. Enterprise health analysis: financial structure, net worth and overall risk |

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| **Practical works** |
| 1. Economic information: sources, content, methods of analysis, interpretation |
| 2. Basic incomes in the economy - income, wages, interest, profit: indicators, calculation, examples, interpretation |
| 3. Rural space: analysis of rural space, indicators for assessing rural growth and development, examples, interpretation |
| 4. Economic efficiency of agricultural production of cereals and oilseeds: economic importance of agricultural production, indicators for assessing economic efficiency, examples, interpretation |
| 5. Economic efficiency of horticultural agricultural production: economic importance of agricultural production, indicators for assessing economic efficiency, examples, interpretation |
| 6. The economic efficiency of investments in agriculture: types of investments, indicators for assessing the efficiency of investments, criteria for choosing investments, examples, interpretation |
| 7. Accounting tools: balance sheet (content and structure, dual representation of assets and liabilities, examples, analysis), profit and loss account (content and structure, functioning of income and expenditure accounts, examples, analysis) |
| 8. Stock management accounting documents in agricultural enterprises |
| 9. Analyzing enterprise results: indicators, case studies/ examples, interpretation |
| 10. Analyzing enterprise performance and health: indicators, case studies/ examples, interpretation |

**Bibliography**

1. Bodescu D., 2020 - Guide for economic performance in the agri-food sector, Ion Ionescu de la Brad Publishing House, Iași, ISBN 978-973-147-393-2;

2. Bodescu D. and Ștefan G., 2018 – Rural economy. Summaries and applications. USMAV Publishing House

3. Coca., O., and Ștefan, G., 2023 - Navigating economic and financial analysis: a practical guide for students and professionals. Iași, Taida Publishing House, ISBN 978-606-514-645-7;

4. Dona I., 2017 - Rural Economy. Economic Publishing House Bucharest;

5. Lala Popa I., 2018 – Economic and financial analysis. West University Publishing House, Timișoara.

**Final evaluation**

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| **Forms of evaluation** | **Methods of evaluation** | **Percentage of final grad**e |
| Exam | Oral exam | 60% |
| Presence and active involvement in practical work activities, colloquium | Case study | 40% |

**Contact persons**

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