

## **Rural economics and accounting (IV-th Year of study, VIII-th Semester)**

**Credit value (ECTS) 4**

### **Course category**

Domain (Imposed)

### **Course holder:**

**Prof. Gavril ȘTEFAN**

### **Discipline objectives (course and practical works)**

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

Specific objectives:

1. Assessing the performance, competitiveness, risk and limits of economic growth at the territorial level, by using theories on micro and macroeconomics.
2. Knowing the concepts, methods and tools used in accounting.

### **Contents (syllabus)**

<b>Course (chapters/subchapters)</b>
1. Rural economics: object of study, economic information, research method
2. The economic system: definitions, structure, actors and people of the economy, production technologies
3. Economic resources and production factors
4. The economic foundations of rural development: rural area, economic structure, economic growth and development, technical progress
5. Economic efficiency of agricultural production: production, income, costs, profit
6. Enterprise accounting: object of study, accounting information, objectives
7. Enterprise results: classification, indicators
8. Accounting instruments: balance sheet, profit and loss account
9. Analysis of enterprise performance: analysis of economic performance, analysis of commercial performance, analysis of financial performance, analysis of profitability
10. Analysis of enterprise health: financial structure, company value and general risk

<b>Practicum</b>
1. Economic information: information sources, content, methods of analysis, interpretation
2. Fundamental income in economy - income, salary, interest, profit: indicators, calculation method, examples, interpretation
3. Rural area: analysis of rural area, 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 evaluating economic efficiency, examples, interpretation
5. Economic efficiency of horticultural agricultural production: economic importance of agricultural production, indicators for evaluating economic efficiency, examples, interpretation

6. Economic efficiency of investments in agriculture: types of investments, indicators for evaluating the efficiency of investments, investment selection criteria, examples, interpretation
7. Accounting instruments: balance sheet (content and structure, double representation of assets, examples, analysis), profit and loss account (content and structure, operation of income and expenditure accounts, examples, analysis)
8. Accounting documents for stock management in agricultural enterprises
9. Analysis of enterprise results: indicators, case studies / examples, interpretation
10. Analysis of the performance and health of the enterprise: indicators, case studies / examples, interpretation

## References

1. Davidovici I. și colab., 2002 – Economia creșterii agroalimentare. Editura „Expert” București
2. Dona I., 2017 - Economie rurală. Editura Economică București
3. Lala Popa I., 2018 – Analiza economico-financiara. Editura Universitatea de Vest, Timișoara.
4. Vintilă, G., 2010 - Gestiunea financiară a întreprinderii, Editura Didactică și Pedagogică, București,
5. Ștefan G., 2018 – Economie rurală. Curs I.D. USAMV Iași
6. Ștefan G., 2018 – Analiza economico-financiară, Note de curs USAMV Iași.

## Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Oral examination	70%
Attendance and appreciation of the activity during the practical works	Oral examination during the semester, final laboratory colloquium	30%

## Contact

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