

FINANCIAL ACCOUNTING (3RD YEAR, 5TH SEMESTER)

Credit value (ECTS) 5

Course category

Domain (Imposed)

Course holder

PhD, Assoc. Prof Gabriela IGNAT

Discipline objectives (course and practical works)

The Financial Accounting course provides both a deepening of theoretical, methodological and applied knowledge on the preparation, auditing and publication of financial statements of economic entities and acquiring fundamental accounting principles on the management of current accounts and developing financial statements.

The students are introduced to set the foundation of major economic decisions based on accounting information and own analysis and interpretation.

Contents (syllabus)

Course (chapters/subchapters)
ORGANIZATION OF FINANCIAL ACCOUNTING IN ROMANIA
CAPITAL ACCOUNTING
FIXED ASSET ACCOUNTING
STOCK AND WORK IN PROGRESS ACCOUNTING
RECEIVABLES AND PAYABLES ACCOUNTING
TREASURY ACCOUNTING
EXPENDITURE ACCOUNTING
REVENUE ACCOUNTING
FINANCIAL ACCOUNTING OF REPORTING

Seminars
ORGANIZATION OF FINANCIAL ACCOUNTING IN ROMANIA
CAPITAL TRANSACTIONS
FIXED ASSETS TRANSACTIONS
STOCK AND WORK IN PROGRESS TRANSACTIONS
RECEIVABLES AND PAYABLES TRANSACTIONS
TREASURY TRANSACTIONS
EXPENDITURE AND REVENUE TRANSACTIONS
SUBMISSION AND PUBLICATION OF ANNUAL FINANCIAL STATEMENTS

References

1. Colasse B., 2009 – *Analiza financiară a întreprinderii*. Editura Tipomoldova, Iași
2. Deaconu Sorin Constantin, 2012 - *Particularități ale contabilității entităților*, Editura CH Beck
3. Feleagă N, Ionașcu I., 2009 – *Tratat de contabilitate financiară*, Editura Economică
4. Feleagă N., 1998 – *Sisteme contabile comparate*, Editura Economică
5. Georgescu N., 1999 – *Analiza bilanțului contabil*, Editura Economică
6. Gabriela Ignat , Doina Cojoc 2008 - *Bilanțul contabil și reușita economică*, Ed. PIM
7. Istrate C., 2009 – *Contabilitatea nu e doar pentru contabili*, Editura Univ. Juridic, București
8. Liliana Malciu, 1998 – *Cererea & oferta de informații contabile*, Editura Economică
9. Toma C., 2011 – *Managementul contabilității financiare*, Editura Tipomoldova
10. Toma C., 2011 – *Contabilitate financiară*, Editura Tipomoldova

Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Written and oral	70%
Appreciation of the activity during the semester	Oral assessment during the semester, verification tests	30%

Contact

PhD, Assoc. Prof. Gabriela IGNAT

Faculty of Agriculture – University of Applied Life Sciences and Environment Iași

3 Mihail Sadoveanu Street, Iași, Zip Code 700490, Romania

Phone: 0040 232 407514; Fax: 0040 232 219175

E-mail: gabriela@uaiasi.ro