

GENERAL ACCOUNTING AND FINANCIAL ANALYSIS (IVth Year, VIIIth Semester)

Credit value (ECTS) 3

Course category

Domain (Imposed)

Course holder

PhD, Assoc. Prof. Gabriela IGNAT

Discipline objectives (course and practical works)

The course aims to build among students the necessary knowledge concerning the terms and language of accountancy, the learning, principles and basic procedures of accountancy. During practical classes students acquire theoretical concepts and methodology of accounting in order to create a coherent thinking on patrimony as an object of accountancy and to understand the principles and procedures regarding recording, calculating, analyzing and controlling the situation and movement of its economic entities

Contents (syllabus)

Course (chapters/subchapters)
The importance, object and method of accountancy
Balance sheet structures
Accounts and double registration
Trial balance
Analysis and operation of accounts
Documentation, process of accounting method
Inventorying and inventory
The accounting calculation of production costs
The annual financial statements

Seminars
Accounting logic
Balance sheet and its types of amendments
Applications on dual registration accounts, accounting analysis stages
Accounting the major economic transactions arising from the activity of a commercial unit
Preparing the trial balance
Accounting sheets
Calculating the production cost
Accounting procedures on closing the financial year

References

1. **Gabriela Ignat**, 2016 - *Contabilitate și gestiune economică*, Ed. Ion Ionescu de la Brad, Iași
2. **Gabriela Ignat**, Andreea Alexandra Timofte, 2017- *Contabilitate și gestiune economică* , lucrări practice, Ed. StudIS, Iași
3. **Gabriela Ignat**, 2014, - *Spirala contabilității – Contabilitate generală*, Ed. Ion Ionescu de la Brad, Iași
4. **Gabriela Ignat**, Doina Cojoc, 2008 - *Bilanțul contabil și reușita economică*, Ed. PIM Iași
5. Doina Cojoc, **Gabriela Ignat**, Iașco Constantin, 2008 – *Contabilitate pentru ingineri*, Ed. Pim , Iași
6. Istrate C., 2009 – *Contabilitatea nu e doar pentru contabili*, Editura Univ. Juridic, București

Evaluation

Evaluation form	Modalități de evaluare	Percentage of the final grade
Exam	Written and oral	90%
Appreciation of the activity during the semester	Project presentation	10%

Contact

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