

Financial reporting accounting (1st Year, 1st Semester)

No. of transferable credits 9

The status of the discipline

Domain discipline (required/compulsory)

Discipline coordinator

Assoc.-Prof. Dr. Carmen Luiza Costuleanu

The objectives of the discipline (course and applications)

During the course, the masters students will be presented a series of theoretical and practical aspects regarding financial reporting accounting, starting from the conceptual bases which this activity operates. Meanwhile, examples and case studies are presented, based on practices from economic entities. By pursuing this discipline, the masters students will be able to acquire the way in which the financial reporting accounting ensures the implementation of the accounting norms in accordance with the European Directives, regulated in our country.

Content of the discipline (analytical program/syllabus)

Course (Chapters / Subchapters)
Accounting of the share capital constitution
Evaluation and registration of fixed assets at the entry into patrimony
Evaluation and recording of goods and packages in accounting. Depreciation accounting for fixed assets and stocks
Accounting of commercial debts and treasury operations regarding their payment
Accounting of commercial receivables and treasury operations regarding their collection
Accounting of settlements with personnel and social insurance
Recording of debts and debts in relation to the state budget
Accounting of expenses and income
Accounting of the financial year result. Preparation of annual financial statements.

Practical works
Case study regarding the accounting of constituting the share capital
Case study on the assessment and registration of fixed assets at the entry into the patrimony
Case study on stock assessment and registration. Depreciation accounting for fixed assets and stocks
Case study on accounting of commercial debts and treasury operations regarding their payment
Case study on the accounting of commercial receivables and treasury operations regarding their collection
Case study on accounting of settlements with personnel and social insurance
Case study regarding the registration of receivables and debts in relation to the state budget
Case study on the accounting of expenses and income
Case study on accounting of the financial year result. Preparation of annual financial statements.

References

1. Costuleanu C.L. Annual financial statements, Ed. TipoMoldova, Iasi, 2012
2. Ristea M., Dumitru C., Ioanaș C. Accounting of companies, Vol.I și Vol.II, Editura Universitară, București, 2009
3. *** Accounting Law no. 82/1991, republished.
4. The Ministry of Finance. Order of the M.F.P. no. 3055/2009 for the approval of the Accounting Regulations in accordance with the European Directives
5. *** International Financial Reporting Standards, Ed. CECCAR, 2011

Final evaluation

Forms of evaluation	Methods of evaluation	Percentage of final grade
Examen	Oral examination by presenting a report	70%
Appreciation of the activity during the semester	Oral evaluation during the semester, individual studies proposed by the teacher, ongoing checks	30%

Contact

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