

GENERAL ACCOUNTING (2nd Year, 4th Semester)

Credit value (ECTS) 4

Course category

Domain (Imposed)

Course holder

PhD, Assoc. Prof Gabriela IGNAT

Discipline objectives (course and practical works)

The General Accounting course provides the understanding of the specific theoretical accounting skills to put into practice the theoretical knowledge and training skills to act autonomously in order to observe, analyze, interpret and provide solutions to specific problems in accounting and beyond.

The course and seminars enable the correct understanding of technical terms and the acquisition of specific skills on theoretical and methodological concepts of accounting for creating a consistent mindset on patrimony as an object of accounting, on understanding the principles and procedures regarding the records, calculation and motion analysis.

Contents (syllabus)

Course (chapters/subchapters)
THE IMPORTANCE, OBJECT AND METHOD OF ACCOUNTING
BALANCE SHEET STRUCTURES
ACCOUNTING CALCULATION SYSTEM
PERIODIC SUMMARY CALCULATION – TRIAL SHEET
DOCUMENTATION AS METHOD OF ACCOUNTING
ACCOUNTING OF MAJOR ECONOMIC CATEGORIES
INVENTORYING AND INVENTORY
ACCOUNTING CALCULATION
ANNUAL FINANCIAL STATEMENTS

Seminars
ACCOUNTING LOGIC
BALANCE SHEET AND ITS TYPES OF AMENDMENTS
APPLICATIONS ON DUAL ACCOUNT REGISTRATION, ACCOUNTING ANALYSIS STAGES
CREATING THE TRIAL BALANCE
MAJOR ACCOUNTING ECONOMIC TRANSACTIONS TAKING PLACE IN A FINANCIAL YEAR

References

1. Gabriela Ignat, 2014 - *Spirala contabilității – Contabilitate generală*, Ed. Ion Ionescu de la Brad, Iași
2. Carmen Luiza Costuleanu, Gabriela Ignat, 2017 – *Contabilitate generală, caiet de lucrări practice*, Ed. StudIs, Iași
3. Gabriela Ignat, Doina Cojoc, 2008 - *Bilanțul contabil și reușita economică*, Ed. PIM, Iasi
4. Doina Cojoc, Gabriela Ignat, Iațco Constantin, 2008 – *Contabilitate pentru ingineri*, Ed. Pim Iași
5. 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	80%
Appreciation of the activity during the semester	Project presentation	20%

Contact

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