

## **Accounting and diagnosis (2nd YEAR, 1st SEMESTER)**

**No. of transferable credits: 6**

### **The status of the discipline**

Domain discipline (required/compulsory)

### **Discipline coordinator**

**PhD – Professor Carmen Luiza Costuleanu**

### **The objectives of the discipline (course and applications)**

The discipline Accounting and financial diagnosis ensures the deepening of the theoretical and applied knowledge, regarding the current accounting of the enterprise, the accounting works for closing the financial year, the financial diagnosis of the enterprise and the preparation and use of accounting synthesis information in financial diagnosis.

### **Content of the discipline (analytical program/syllabus)**

<b>Course (Chapters / Subchapters)</b>
<b>The conceptual, regulatory and organizational framework of accounting</b>
<b>Current accounting of the company</b>
<b>Accounting works for closing the financial year</b>
<b>Structure of annual financial statements</b>
<b>Presentation and publication of annual financial statements</b>
<b>Control of the accuracy and correctness of the records made in accounting</b>
<b>The financial diagnosis of the enterprise</b>

<b>Practical works</b>
<b>The conceptual, regulatory and organizational framework of accounting</b>
<b>Current accounting of the company</b>
<b>Accounting works for closing the financial year</b>
<b>Structure of annual financial statements</b>
<b>Presentation and publication of annual financial statements</b>
<b>Control of the accuracy and correctness of the records made in accounting</b>
<b>The financial diagnosis of the enterprise</b>

### **References**

1. Costuleanu C., General Accounting, Ed. Ion Ionescu de la Brad, Iasi, 2019
2. Costuleanu C., Annual financial statements, Ed. TipoMoldova, Iași, 2012
3. Costuleanu C., Accounting of patrimonial entities, ed. Tipo Moldova, Iași, 2009
4. Costuleanu C., Annual financial statements. Applications, Ed. Sedcom Libris, Iasi, 2005
5. Matîș D., Pop A., Financial accounting, Editura Alma Mater, Cluj – Napoca ,2009
6. Ristea M., ș.a., Financial accounting of the enterprise, Ed. Universitară, București, 2009

## Final evaluation

Forms of evaluation	Methods of evaluation	Percentage of final grade
Examen	Final semester examination	80%
Appreciation of the activity during the semester	Evaluation during the semester	20%

## Contact

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