

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

No. of transferable credits 9

The status of the discipline

Domain discipline (required/compulsory)

Discipline coordinator

PhD –Professor 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)
Basic concepts, fundamental principles and quality of financial-accounting information
Accounting policies
Structure of annual financial statements
Presentation and publication of annual financial statements
Control of the accuracy and correctness of the records made in accounting
General inventory of balance sheet items
Final operations regarding the preparation of the annual financial statements

Practicum
Interactive seminar on the format and content of annual financial statements
Interactive seminar on the structure of annual financial statements
Interactive seminar on accounting policies
Interactive seminar on the analysis of the entity's activity based on the information from the annual financial statements
Interactive seminar on the presentation and publication of annual financial statements
Case studies regarding the works prior to the preparation of the annual financial statements / individual work on the project
Interactive seminar on the final works for the preparation of the annual financial statements / individual work on the project

References

1. Costuleanu C.L., General Accounting, E. Ion Ionescu de la Brad, Iasi, 2019.
2. Costuleanu C.L. Annual financial statements, Ed. TipoMoldova, Iasi, 2012
3. Ristea M., Dumitru C., Ioanaș C. Accounting of companies, Vol.I și Vol.II, Editura Universitară, București, 2009
4. *** Accounting Law no. 82/1991, republished.

5. 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
6. *** International Financial Reporting Standards, Ed. CECCAR, 2011

Final evaluation

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

Contact

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