

PUBLIC ACCOUNTING (2st Year, 1st Semester)

Credit value (ECTS) 8

Course category

Domain (Imposed)

Course holder

PhD, Assoc. Prof Gabriela IGNAT

Discipline objectives (course and practical works)

The discipline helps to familiarize students with the main concepts and components of public accounting. Students form an in-depth view of the functioning of accounting in public units.

Contents (syllabus)

Course (chapters/subchapters)
General aspects regarding the object and method of accounting
Peculiarities of accounting organization in public institutions
Accounting of the patrimony of public institutions
Accounting of expenses, revenues and financing of public institutions
Financial statements of public institutions

Practicum
Balance sheet structures
Digraphic accounting calculation system. Checking balances
Reflection in accounting of the main economic and financial operations
Financial statements at public institutions

References

- Criveanu Maria, *Contabilitate publică*, Editura Universitaria, , Craiova 2018
- Georgescu, I., Păvăloaia, L., *Contabilitate în administrația publică*, Editura Universității “Al. I. Cuza”, Iași, 2015
- Georgescu, I., Bețianu, L., *Calitate în contabilitatea instituțiilor publice*, Editura Universității “Al. I. Cuza”, Iași, 2009
- Gisberto, A., Nișulescu, I., Șendroi, C., *Contabilitatea instituțiilor publice*, Editura ASE, București, 2012
- Mardiros, D.N., Scorțescu, F.I., *Contabilitate publică*, Editura Ion Ionescu de la Brad, Iași, 2007
- Tiron Tudor, A., Nistor C. S., Cârstea, A., *Contabilitatea instituțiilor publice din România*, Editura Fundației pentru Studii Europene, Cluj-Napoca, 2013

Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Written	80%
Appreciation of the activity during the semester	Oral assessment during the semester, verification tests	20%

Contact

PhD, Assoc. Prof Gabriela IGNAT

Faculty of Agriculture – IULS Iași

3 Mihail Sadoveanu Street, Iași, Zip Code 700490, Romania

Phone: 0040 232 407514; Fax: 0040 232 219175

E-mail: gabriela@uaiasi.ro