

Accounting (3rd YEAR, 2th SEMESTER)

No. of transferable credits: 2

Discipline status

Field-relevant discipline (optional)

Discipline coordinator

Associate Professor Carmen Luiza COSTULEANU, PhD.

Aims of the discipline (course and applications)

The objective of the course is for students to acquire knowledge on how accounts work; to develop the capacity to analyse the financial-accounting information flow in an entity; to develop the capacity to analyse and interpret financial-accounting information with an impact on the financial statements presented by a trade company.

The project assignments focus on the acquisition of knowledge necessary to use supporting documents specific to economic-financial operations performed in a trade company, and on the acquisition of knowledge necessary to understand financial-accounting information presented in financial statements.

Contents of the discipline (syllabus)

Course (Chapters/subchapters)
Scope and method of accounting
Assessment of assets in the accounting records
Classification of accounts
Analysis and functioning of accounts
Financial-accounting documents
Stocktaking and inventory
Methods of calculating production costs
Annual financial statements

Project assignments
Incorporation and operation of patrimonial entities
On-balance sheet structures
Account functioning rules
Practical application related to accounting analysis
On-balance sheet relations and accounting equations
Calculation of earnings
Calculation of costs
Financial year closing accounting works

Bibliography

1. Costuleanu C.L., Contabilitatea entitatilor patrimoniale (Accounting of Patrimonial Entities), Tipografia Moldova Publishing House, Iasi, 2009
2. Costuleanu (Pahone) C.L. Situatii financiare anuale (Annual Financial Statements), Sedcom Libris Publishing House, Iasi, 2005

3. Feleagă N., Feleagă L. - Contabilitate financiară – o abordare europeană și internațională (Financial Accounting – an European and International Approach), Vol. 1 and 2, Infomega Publishing House, Bucharest, 2005
4. Niculae Feleagă, Liliana Malciu - Politici și opțiuni contabile (Accounting Policies and Options), Editura Economică Publishing House, Bucharest, 2002
5. Horomnea E., Berheci M., Normalizarea contabilității întreprinderii (Company Accounting Normalization), Publishing House of Al. I. Cuza University, Iași, 2009
6. Horomnea E., Fundamentele științifice ale contabilității (Scientific Fundamentals of Accounting), Tipo Moldova Publishing House, Iasi, 2008

Final assessment

Types of assessment	Assessment methods	Weight
Examination	Written assessment	80%
Appraisal of student's activity during the semester	Viva voce assessment during the semester, case study, presentation of monographs, group projects	20%

Contact person

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