



## COURSE OUTLINE

### 1. Information about the program

1.1 Higher education institution	“Alexandru Ioan Cuza” University of Iași
1.2 Faculty	Faculty of Economics and Business Administration
1.3 Department	Accounting, Economic Informatics and Statistics
1.4 Field of study	Accounting
1.5 Cycle of study	Master
1.6 Study program / Qualification	Accounting, Diagnostics and Evaluation

### 2. Information about the course

2.1 Course title		Ethical Issues in the Independent Accounting Professions					
2.2 Course coordinator		Conf. univ. dr. Constantin TOMA					
2.3 Seminar coordinator		Conf. univ. dr. Constantin TOMA					
2.4 Year of study	2	2.5 Semester	3	2.6 Type of evaluation*	E	2.7 Course status**	O

\* MT-MID-TERM, O-ORAL EXAM, E-EXAM, M-MIXED; \*\* C-compulsory/O-optional/E-elective

### 3. Estimated time allocation (hours per semester and teaching activities)

3.1 Number of hours per week	3	out of which: 3.2 course	2	3.3 seminar / laboratory	1
3.4 Total number of hours per semester	42	out of which: 3.5 course	28	3.6 seminar / laboratory	14
Time allocation					h
Study based on course book, course materials, bibliography and other					16
Supplementary study in the library, on electronic platforms and on the field					50
Preparing seminars/laboratories, assignments, papers, portfolios and essays					24
Tutorship					14
Examination					4
Other activities .....					
3.7 Total hours of individual study					108
3.8 Total hours per semester					150
3.9 Number of credits					6

### 4. Prerequisites (if applicable)

4.1 Referring to curriculum	Advanced Financial Accounting Management accounting and controlling Comparative Accounting (RAS vs. IFRS)
4.2 Referring to competences	

### 5. Conditions (if applicable)

5.1 For the course	
5.2 For the seminar / laboratory	



## 6. Specific competences accumulated

Professional competencies	C6. Management, control and consulting in evaluation (2 credits)
Transversal competencies	CT1. Application of professional doctrine and deontology in the execution of complex interdisciplinary tasks (4 credits)

## 7. Course objectives (based on specific competencies accumulated)

7.1 General objective	Knowledge of the progress made in the accounting doctrine so far, as a premise for anticipating developments in future periods. Also, the discipline aims to form skills that lead to an ethical and deontological behavior in the development of works specific to the accounting profession, for graduates of this master's program. Finally, graduates will acquire skills that will allow them to apply the knowledge gained in solving problems related to the use of professional reasoning in complex transactions and events in the activity of economic and social entities and to adopt a behavior in accordance with the requirements and rules of the accounting profession.
7.2 Specific objectives	<p><b>Ability to know and understand:</b></p> <ol style="list-style-type: none"><li>1) the stages intervened in the evolution of the accounting doctrine on world and national level;</li><li>2) the important theories and paradigms that explain the evolutions registered in the science and in the accounting practices of the economic entities and of the public organizations;</li><li>3) the current state and perspectives of the process of harmonization, normalization and accounting convergence in the context of regional and international integration of domestic entities;</li><li>4) the requirements, conditions, competencies and qualities imposed for access to the profession of certified accountant, expert accountant and certified evaluator;</li><li>5) the norms of conduct for professional accountants and the fundamental principles that must be observed by professional accountants in order to achieve the common objectives of the profession.</li></ol> <p><b>Graduates of this master will have the ability to:</b></p> <ol style="list-style-type: none"><li>1. describes and critically analyzes the different theories and approaches of accounting science and practices;</li><li>2. elaborate a logical and coherent argumentation on the way in which the different theories and approaches reflect the realities of business administration;</li><li>3. apply the studied concepts to the varied issues of business administration;</li><li>4. analysis and diagnosis of the internal and external environment of business and their management.</li></ol> <p><b>After completing the activities in this discipline, the graduates acquire skills materialized in:</b></p> <ol style="list-style-type: none"><li>1. the adequate use of the specialized language and of the terms consecrated at the level of the international accounting profession;</li><li>2. identifying new, present and future problems, respectively formulating pertinent solutions, based on professional reasoning, for the context of business administration;</li><li>3. elaboration of an analysis report of the identified aspects and problems, corresponding to the adaptation to different business environments.</li></ol> <p><b>Ability to:</b></p> <ol style="list-style-type: none"><li>1. learn and perform analyzes independently;</li></ol>



	<ol style="list-style-type: none"><li>2. effectively communicate orally and in writing in the professional environment;</li><li>3. recognizes and critically analyzes an important accounting aspect of the doctrine and / or of the business sector;</li><li>4. prepare reports and research reports related to the topic of the field using both national and international doctrinal sources, as well as electronic databases and multimedia resources;</li><li>5. integrate and work efficiently in a professional team or body.</li></ol>
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## 8. Content

8.1	Course	Teaching methods	Observations (time and bibliography)
1.	Chapter 1. EVOLUTIONS OF ACCOUNTING DOCTRINE 1.1. The evolution of the role of accounting in economic development 1.2. Evolution of accounting regulations 1.3. Accounting standardization 1.4. Dualist accounting system versus monistic accounting system 1.5. Differentiations between the continental and Anglo-Saxon accounting system 1.6. Differences between cash accounting and accrual accounting	Lectures and discussions on the subject of the discipline (In classic / online system on platforms provided by the Faculty)	14 h
2.	Chapter 2. ACCOUNTING PROFESSION - CONTENT AND FORMS OF MANIFESTATION 2.1. The chartered accountant 2.2. Authorized accountant. Differentiations between the expert accountant / certified accountant and the economist / salaried accountant 2.3. The authorized evaluator		3 h
3.	Chapter 3. QUALITY OF ACCOUNTING EXPERT, AUTHORIZED ACCOUNTANT AND AUTHORIZED EVALUATOR 3.1. Access to the profession 3.2. The work that can be performed by professional accountants 3.3. The rights and obligations of professional accountants 3.4. Quality audit in the activity of professional accountants		8 h
4.	Chapter 4 ETHICS IN THE ACCOUNTING PROFESSION 4.1. Fundamental principles 4.2. Code content 4.3. Professional conduct (professionalism) 4.4. Provision of professional services in the field of taxation 4.5. Marketing of professional services		3 h



## Bibliography

### Compulsory reading:

1. Berheci, M., *Valorificarea raportărilor financiare, Sinteze contabile: teorie, analize, studii de caz*, Ed. CECCAR, București, 2010
2. Capron, M., *Contabilitatea în perspectivă*, Ed. Humanitas, București, 1994, traducere de Lorin Niculae
3. Chersan, I.-C., *Auditul financiar de la normele naționale la standardele internaționale*, Ed. Tehnopress, Iași, 2012
4. Cristea, H., Toma, M., *Doctrină și deontologie în profesia contabilă din România – ghid de pregătire pentru stagiar* -, Ed. CECCAR, București, 2003
5. Demetrescu, C.G., *Istoria contabilității*, Ed. Științifică, București, 1972
6. Feleagă, N., *Controverse contabile*, Ed. Economică, București, 1996
7. Florea, I., Florea, R., Macovei, I.-C., Berheci, M., *Introducere în expertiza contabilă și în auditul financiar*, Ediția a II-a, revizuită și adăugită, Ed. CECCAR, București, 2008
8. Horomnea, E., *Dimensiuni științifice, sociale și spirituale în contabilitate. Geneză. Doctrină. Normalizare. Decizii*, Ed. TipoMoldova, Iași, 2010
9. Ionașcu, I., *Epistemologia contabilității*, Ed. Economică, București, 1997
10. Ionașcu, I., *Dinamica doctrinelor contabilității contemporane*, Ed. Economică, București, 2003
11. Pântea, I.P., Bodea, Gh., *Contabilitatea financiară 2011*, Ed. Intelcredo, Deva, 2010
12. Tabără, N., Horomnea, E., Mircea, M.-C., *Contabilitate internațională*, Ed. TipoMoldova, Iași, 2009
13. Toma, C., *Conturile anuale și imaginea fidelă în contabilitatea românească*, Ed. Junimea, Iași, 2001
14. Toma, C., *Contabilitate financiară*, Ediția a III-a, revizuită și adăugită -2018, Ed. TipoMoldova, Iași, 2018
15. Toma, M., Potdevin, J., *Elemente de doctrină și deontologie a profesiei contabile*, Ed. CECCAR, București, 2008
16. \* IASB, *Standardele Internaționale de Raportare Financiară*®, *Norme oficiale emise la 1 ianuarie, 2017/2015*, Partea A Cadrul general conceptual și dispoziții, Ed. CECCAR, București, 2017/2015
17. \* IASB, *Standardele Internaționale de Raportare Financiară*®, *Norme oficiale emise la 1 ianuarie, 2017/2015*, Partea B Documente care însoțesc Standardele, Ed. CECCAR, București, 2017/2015
18. \* IFAC, *Standarde, Codul privind conduita etică și profesională*, traducere de Camera Auditorilor din România, Audit financiar 2000, Ed. Economică, București, 2000
19. \* Colecția Monitorul Oficial al României, Partea I (2000-an curent)
20. [www.anevar.ro](http://www.anevar.ro)
21. [www.ceccar.ro](http://www.ceccar.ro)

### Optional reading:

1. Colasse, B., *Introducere în contabilitate*, Ed. TipoMoldova, Iași, 2011, traducere de Neculai Tabără
2. Collette, C., Richard, J., *Comptabilité générale, Les systèmes français et anglo-saxons*, Ed. Dunod, Paris, 2000
3. Corpul Eperților Contabili și Contabililor Autorizați din România, *Norme profesionale*, București, 2000
4. Corpul Eperților Contabili și Contabililor Autorizați din România, *Ghidul experților contabili și al contabililor autorizați în activitatea de prevenire și combatere a spălării banilor și a finanțării actelor de terorism*, Ed. CECCAR, București, 2009
5. Feleagă, N., *Dincolo de frontierele vagabondajului contabil*, Ed. Economică, București, 1997
6. Feleagă, N., *Îmblânzirea junglei contabilității, concept și normalizare în contabilitate*, Ed. Economică, București, 1996
7. Horomnea, E., *Fundamentele științifice ale contabilității. Doctrină. Concepte. Lexicon*, Ed. TipoMoldova, Iași, 2008
8. Istrate, C., *Contabilitatea nu-i doar pentru contabili!*, Ed. Evrika Publishing, București, 2016
9. Ristea, M., Dumitru, C.G., Ioanăș, C., Irimescu, A., *Contabilitatea societăților comerciale*, vol. 1 și 2, Ed. Universitară, București, 2009
10. Toma, C., *Managementul contabilității financiare*, Ed. TipoMoldova, Iași, 2012
11. [www.ceccar.ro](http://www.ceccar.ro)
12. [www.cafr.ro](http://www.cafr.ro)

## 9. Bridging course content with the expectations of the community, professional associations and representative employers in the field of the program

The content of the discipline was endorsed by the Association of Expert Accountants and Certified Accountants from Romania and by the National Association of Certified Appraisers from Romania with which partnership agreements are concluded by the Faculty. Graduates of this master's program are



awarded the internship entrance exam if they have obtained a minimum grade in the disciplines required by these professional bodies (including the above-mentioned discipline).

### 10. Evaluation

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Allocation to the final grade (%)
10.4 Course	Achieving a minimum score on the specified forms of evaluation	Supporting a verification paper (in classic / online system on platforms provided by the Faculty) during the semester (in the eighth week), + active participation in the seminar. Final exam (In classic / online system on platforms provided by the Faculty) (minimum grade 5)	50% * Course evaluation + 50% * Exam Grade
10.5 Seminar/ Laboratory			
<b>10.6</b> Minimal performance standard: minimum grade 5 (five) in the exam and minimum average 5			

Date  
24.09.2021

Course coordinator  
Conf. univ. dr. Constantin TOMA

Seminar coordinator  
Conf. univ. dr. Constantin TOMA

Date of approval in the departament

Head of Department  
Prof. univ. dr. Florin DUMITRIU