

**TUTORIAL COURSE FORM**

**2021-2022 ACADEMIC YEAR**

<b>Name of the tutorial course (incoming Erasmus/exchange students)</b>	<b>Advanced Accounting</b>
<b>Name of the professor</b>	Maria Carmen Huian
<b>Email of the professor</b>	<a href="mailto:carmen.huian@gmail.com">carmen.huian@gmail.com</a> or <a href="mailto:maria.huian@uaic.ro">maria.huian@uaic.ro</a>
<b>Office of the professor Consultation hours</b>	B609, 3 <sup>rd</sup> floor
<b>Semester(s) in which the tutorial course is available</b>	1 <sup>st</sup> semester/ 2 <sup>nd</sup> semester
<b>No. of ECTS credits</b>	5
<b>Level of study (bachelor/master/PhD)</b>	Master
<b>Short description/Contents</b>	<ol style="list-style-type: none"> <li>1. Business Combinations</li> <li>2. An Introduction to Consolidated Financial Statements</li> <li>3. Consolidation Techniques and Procedures</li> <li>4. Intercompany Profit Transactions: inventories, plant assets, bonds</li> <li>5. Accounting for Stock and Bond Investments and Bond Payables</li> <li>6. Accounting for Derivative Financial Instruments</li> <li>7. Hedge Accounting</li> </ol>
<b>Assessment/Evaluation</b>	Written test - 50% Written exam - 50%
<b>Bibliography</b>	<ol style="list-style-type: none"> <li>1. Alexander D., Britton A., Jorissen A., International Financial Reporting and Analysis, 2nd edition, Thomson Learning, London, 2005</li> <li>2. Beams, F.A., Anthony, J.H., Bettinghaus, B., Smith, K., Advanced Accounting, 12th edition, Pearson Higher Education, 2015</li> <li>3. Fraser, L.M., Ormiston, A., Understanding Financial Statements, 10th edition, Pearson Higher Education, 2013</li> <li>4. Harrison Jr. W.T., Horngren T.C., Financial Accounting, 7th edition, Pearson Education International, 2008</li> <li>5. IASB, International Financial Reporting Standards 2020, <a href="http://www.ifrs.org/IFRSs/Pages/IFRS.aspx">http://www.ifrs.org/IFRSs/Pages/IFRS.aspx</a></li> </ol>

	<p>6. Pahler, A.J., Advanced Accounting, 8th edition, South Western, Ohio, 2003</p> <p>7. Revsine, L., Collins, D., Johnson, W. B., Financial Reporting and Analysis. International Edition. 3rd edition, Pearson Higher Education, 2008.</p>
<p><b>Observations</b></p>	<p>Students must have studied accounting (e.g., Financial Accounting) before taking this course. The course is based on international accounting rules (IAS/IFRS) and US GAAP and not national (Romanian) rules.</p>