

**TUTORIAL COURSE FORM**

**2022-2023 ACADEMIC YEAR**

<b>Name of the tutorial course (incoming Erasmus/exchange students)</b>	<b>Financial 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 maria.huian@uaic.ro
<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
<b>No. of ECTS credits</b>	6
<b>Level of study (bachelor/master/PhD)</b>	Bachelor
<b>Short description/Contents</b>	<ol style="list-style-type: none"> <li>1. The Financial Statements</li> <li>2. Recording Transactions</li> <li>3. Accrual Accounting &amp; Income</li> <li>4. Balance Sheet           <ol style="list-style-type: none"> <li>4.1. <i>Assets</i> <ol style="list-style-type: none"> <li>4.1.1. Short-term Investments &amp; Receivables</li> <li>4.1.2. Inventories &amp; Cost of Goods Sold</li> <li>4.1.3. Plant Assets &amp; Intangibles</li> <li>4.1.4. Intercorporate Investments &amp; International Operations</li> </ol> </li> <li>4.2. <i>Liabilities</i> <ol style="list-style-type: none"> <li>4.2.1. Current liabilities</li> <li>4.2.2. Long-term liabilities</li> </ol> </li> <li>4.3. <i>Stockholders' Equity</i></li> </ol> </li> <li>5. Income Statement and Statement of Stockholders' Equity</li> <li>6. Statement of Cash Flows</li> </ol>
<b>Assessment/Evaluation</b>	Written test + homeworks - 50% Written exam - 50%
<b>Bibliography</b>	<ol style="list-style-type: none"> <li>1. Harrison Jr. W.T., Horngren T.C., Financial Accounting, 7th edition, Pearson Education International, 2008</li> <li>2. Horngren, C.T., Sundem, G.L., Elliot, J.A., Philbrick, D, Introduction to Financial Accounting, 11th edition, Pearson, 2014</li> <li>3. Pollard M., Mills S. K., Harrison W. T., Principles of Accounting, Pearson Prentice Hall, New Jersey, 2007</li> </ol>

	4. Weygandt J.J., Kieso D.E., Kimmel P.D., Financial accounting, Wiley&Sons, 2002
<b>Observations</b>	Students must have studied accounting (e.g., Fundamentals of accounting) before taking this course. The course is based on international accounting rules (IAS/IFRS) and not national (Romanian) rules.