

**TUTORIAL COURSE FORM**

**2021-2022 ACADEMIC YEAR**

<b>Name of the tutorial course (incoming Erasmus/exchange students)</b>	<b>Financial Reporting</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>	5
<b>Level of study (bachelor/master/PhD)</b>	Bachelor/Master
<b>Short description/Contents</b>	<ol style="list-style-type: none"> <li>1. The Economic and Institutional Setting of Financial Reporting</li> <li>2. Accrual Accounting and Income Determination</li> <li>3. Financial Reporting of Receivables</li> <li>4. Financial Reporting of Inventories</li> <li>5. Financial Reporting of Long-lived assets</li> <li>6. Financial Reporting of Long-term investments</li> <li>7. Financial Reporting of Current and long-term liabilities</li> <li>8. Financial Reporting of Stockholders' Equity</li> <li>9. Income Statement and Statement of Stockholders' Equity</li> <li>10. 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. Alexander D., Britton A., Jorissen A., International Financial Reporting and Analysis, 2nd edition, Thomson Learning, London, 2005</li> <li>2. Bebbington J., Gray R., Laughlin R., Financial Accounting: Practice and Principles, Thomson Learning, 2001</li> <li>3. Fraser, L.M., Ormiston, A., Understanding Financial Statements, 10th edition, Pearson Higher Education, 2013</li> <li>4. Harper K., Structure of Accounts. A practical Guide to Financial and Accounting</li> </ol>

	<p>Standards, 2nd Edition, Financial World Publishid, London, 2002</p> <p>5. Harrison Jr. W.T., Horngren T.C., Financial Accounting, 7th edition, Pearson Education International, 2008</p> <p>6. 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></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., <b>Financial Accounting</b>) before taking this course. The course is based on international accounting rules (IAS/IFRS) and US GAAP and not national (Romanian) rules.</p>