

### TUTORIAL COURSE FORM

2025-2026 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>	1. Accounting for Stock and Bond Investments and Bond Payables 2. Accounting for Derivative Financial Instruments 3. Hedge Accounting 4. Business Combinations 5. An Introduction to Consolidated Financial Statements 6. Consolidation Techniques and Procedures 7. Intercompany Profit Transactions: inventories, plant assets, bonds
<b>Assessment/Evaluation</b>	Written test - 25%, Portfolio of essays – 25% Written exam - 50%
<b>Bibliography</b>	1. Alexander D., Britton A., Jorissen A., International Financial Reporting and Analysis, 2nd edition, Thomson Learning, London, 2005 2. Beams, F.A., Anthony, J.H., Bettinghaus, B., Smith, K., Advanced Accounting, 12th edition, Pearson Higher Education, 2015 3. Fraser, L.M., Ormiston, A., Understanding Financial Statements, 10th edition, Pearson Higher Education, 2013 4. Gordon, E.A., Raedy, J.S., Sannella, A.J., 2019, Intermediate Accounting, 2nd edition, Pearson Higher Education 5. Harrison Jr. W.T., Horngren T.C., Financial Accounting, 7th edition, Pearson Education International, 2008

	<p>6. IASB, International Financial Reporting Standards 2025,  <a href="http://www.ifrs.org/IFRSs/Pages/IFRS.aspx">http://www.ifrs.org/IFRSs/Pages/IFRS.aspx</a></p> <p>7. Pahler, A.J., Advanced Accounting, 8th edition, South Western, Ohio, 2003</p> <p>8. Revsine, L., Collins, D., Johnson, W. B., Financial Reporting and Analysis. International Edition. 3rd edition, Pearson Higher Education, 2008.</p>
<b>Observations</b>	<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>