

TUTORIAL COURSE FORM

2025-2026 ACADEMIC YEAR

Name of the tutorial course (incoming Erasmus/exchange students)	Financial Accounting
Name of the professor	Maria Carmen Huian
Email of the professor	carmen.huian@gmail.com or maria.huian@uaic.ro
Office of the professor Consultation hours	B609, 3 rd floor
Semester(s) in which the tutorial course is available	1 st semester
No. of ECTS credits	5
Level of study (bachelor/master/PhD)	Bachelor
Short description/Contents	<ol style="list-style-type: none"> 1. The Financial Statements 2. Recording Transactions 3. Accrual Accounting & Income 4. Balance Sheet <ol style="list-style-type: none"> 4.1. Assets <ol style="list-style-type: none"> 4.1.1. Short-term Investments & Receivables 4.1.2. Inventories & Cost of Goods Sold 4.1.3. Plant Assets & Intangibles 4.1.4. Intercompany Investments & International Operations 4.2. Liabilities <ol style="list-style-type: none"> 4.2.1. Current liabilities 4.2.2. Long-term liabilities 4.3. Stockholders' Equity 5. Income Statement and Statement of Stockholders' Equity 6. Statement of Cash Flows
Assessment/Evaluation	Written test 25% + portfolio of homework assignments - 25% Written exam - 50%
Bibliography	<ol style="list-style-type: none"> 1. Harrison Jr. W.T., Horngren T.C., Financial Accounting, 7th edition, Pearson Education International, 2008 2. Horngren, C.T., Sundem, G.L., Elliot, J.A., Philbrick, D, Introduction to Financial Accounting, 11th edition, Pearson, 2014 3. Pollard M., Mills S. K., Harrison W. T., Principles of Accounting, Pearson Prentice Hall, New Jersey, 2007

	4. Weygandt J.J., Kieso D.E., Kimmel P.D., Financial accounting, Wiley&Sons, 2002
Observations	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.