

TUTORIAL COURSE FORM

2025-2026 ACADEMIC YEAR

Name of the tutorial course (incoming Erasmus/exchange students)	Financial Reporting
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/Master
Short description/Contents	<ol style="list-style-type: none"> 1. The Economic and Institutional Setting of Financial Reporting 2. Accrual Accounting and Income Determination 3. Financial Reporting of Receivables 4. Financial Reporting of Inventories 5. Financial Reporting of Long-lived assets 6. Financial Reporting of Long-term investments 7. Financial Reporting of Current and long-term liabilities 8. Financial Reporting of Stockholders' Equity 9. Income Statement and Statement of Stockholders' Equity 10. Statement of Cash Flows
Assessment/Evaluation	<p>Written test 25% + portfolio of homework assignments - 25%</p> <p>Written exam - 50%</p>
Bibliography	<ol style="list-style-type: none"> 1. Alexander D., Britton A., Jorissen A., International Financial Reporting and Analysis, 2nd edition, Thomson Learning, London, 2005 2. Bebbington J., Gray R., Laughlin R., Financial Accounting: Practice and Principles, Thomson Learning, 2001 3. Fraser, L.M., Ormiston, A., Understanding Financial Statements, 10th edition, Pearson Higher Education, 2013

	<p>4. Gordon, E.A., Raedy, J.S., Sannella, A.J., 2019, Intermediate Accounting, 2nd edition, Pearson Higher Education</p> <p>5. Harper K., Structure of Accounts. A practical Guide to Financial and Accounting Standards, 2nd Edition, Financial World Publishid, London, 2002</p> <p>6. Harrison Jr. W.T., Horngren T.C., Financial Accounting, 7th edition, Pearson Education International, 2008</p> <p>7. IASB, International Financial Reporting Standards 2025, http://www.ifrs.org/IFRSs/Pages/IFRS.aspx</p> <p>8. Revsine, L., Collins, D., Johnson, W. B., Financial Reporting and Analysis. International Edition. 3rd edition, Pearson Higher Education, 2008.</p>
Observations	<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>