

Syllabus

1. Programme information

1.1. Institution	THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
1.2. Faculty	Business Administration in Foreign Languages
1.3. Departments	Department of Accounting and Audit
1.4. Field of study	Business Administration
1.5. Cycle of studies	Licence
1.6. Education type	Full-time
1.7. Study programme	Business Administration (in German language)
1.8. Language of study	German
1.9. Academic year	2019-2020

2. Information on the discipline

2.1. Name	Financial accounting								
2.2. Code	19.0155IF1.2-0004								
2.3. Year of study	1	2.4. Semester	2	2.5. Type of assessment	Exam	2.6. Status of the discipline	O	2.7. Number of ECTS credits	5
2.8. Leaders	C(C)	conf.univ.dr. ROMAN Aureliana-Geta					aureliana.roman@cig.ase.ro		
	S(S)	conf.univ.dr. ROMAN Aureliana-Geta					aureliana.roman@cig.ase.ro		

3. Estimated Total Time

3.1. Number of weeks	14.00
3.2. Number of hours per week	4.00 of which
	C(C) 2.00
	S(S) 2.00
3.3. Total hours from curriculum	56.00 of which
	C(C) 28.00
	S(S) 28.00
3.4. Total hours of study per semester (ECTS*25)	125.00
3.5. Total hours of individual study	69.00
<i>Distribution of time for individual study</i>	
Study by the textbook, lecture notes, bibliography and student's own notes	28.00
Additional documentation in the library, on specialized online platforms and in the field	14.00
Preparation of seminars, labs, assignments, portfolios and essays	20.00
Tutorials	2.00
Examinations	3.00
Other activities	2.00

4. Prerequisites

4.1. of curriculum	• Fundamental accounting
4.2. of competences	<p>4.2de competențe • Communication skills, team work, IT skills, minimum knowledge of micro and macroeconomics, Fundamental Accounting, Statistics.</p> <p>4.2de competențe • Communication skills, team work, IT skills, minimum knowledge of micro and macroeconomics, Fundamental Accounting, Statistics.</p> <p>4.2de competențe • Communication skills, team work, IT skills, minimum knowledge of micro and macroeconomics, Fundamental Accounting, Statistics.</p> <p>4.2de competențe • Communication skills, team work, IT skills, minimum knowledge of micro and macroeconomics, Fundamental Accounting, Statistics.</p> <p>• Communication skills, team work, IT skills, minimum knowledge of micro and macroeconomics, Fundamental Accounting, Statics</p>

5. Conditions

for the C(C)	• The courses will be conducted in rooms containing the multimedia equipment teaching
for the S(S)	• The seminars will be conducted in rooms containing the multimedia equipment teaching

6. Acquired specific competences

PREFESSIONAL	C3	Administering the activity of a subunit from the structure of the business/ organization
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7. Objectives of the discipline

7.1. General objective	The debate will be focused on the following main objectives: 1) The acquaintance with the key terms, concepts and techniques specific to financial accounting, 2) The identification of the cultural differences in the presentation of financial statements. This course aims to provide an overview of the concepts, practices and principles for financial accounting.
7.2. Specific objectives	<p>Dupa finalizarea cu success a acestui curs, studentul va fi capabil:</p> <ul style="list-style-type: none"> - să cunoască și să înțeleagă principiile de bază ale contabilității financiare, conceptele și instrumentele necesare pentru deciziile de management; -să înțeleagă contabilitatea financiară ca sistem informațional, formele de organizare ale entităților, utilizatorii informației financiare raportate, sistemele de organizare ale contabilității financiare, reglementările contabile naționale și standardele de raportare financiare internaționale; - să cunoască sistemele de raportare financiară (național și internațional) și să comunice informațiile financiar-contabile diverșilor utilizatori: situația poziției financiare (active, capitaluri proprii și datorii); situația rezultatului global (cheltuieli, venituri și rezultate); situația fluxurilor de trezorerie, situația modificării capitalurilro proprii, politici contabile și note explicative etc si alte tipuri de rapoarte financiare; - să înțeleagă și să aplice recunoașterea în contabilitate a tranzacțiilor și evenimentelor privind imobilizările, stocurile, creanțele, trezoreria, datoriile, capitalurile proprii, veniturile, cheltuielile și rezultatele; - să cunoască și să înțeleagă sistemul informațional financiar pивind provizioanele, ajustările contabile pentru inchiderea exercițiului financiar și intocmirea situațiilor financiare, evenimentele după încheierea exercițiului financiar, cazuri speciale; - să înțeleagă și să poată să aplice indicatorii minimali de analiză financiară, - să prezente și interpreteze situațiile financiare raportate pentru a servii deciziilor diferitelor categorii de utilizatori.

8. Contents

8.1. C(C)		Teaching/Work methods	Recommendations for students
1	.Introductory course: the nature and purpose of financial accounting; the role in the management of the company; the IASB Framework, the presentation of financial statements	Teaching by interaction with students. PowerPoint presentation based on the course support, discussed and commented by students (1 course).	
2	.The organization of the financial accounting: disclosure of accounting policies, or rules, standards, and national and international regulations	2 prelegeri	
3	3.Bookkeeping: the recognition, measurement and accounting of transactions, the chart of accounts.	1 prelegere	
4	4.Bookkeeping: accounting for fixed assets, current assets and liabilities, long term liabilities, equity, revenues and expenses, financial instruments, elements of internal control and audit.	7 prelegeri	
5	Accounting at the balance sheet date: Specific restatements at the balance sheet date; preparing and presenting the financial statements, income taxes, financial analysis and interpretation of financial statements, external elements of financial audit.	2 prelegeri	
6	Elements of advanced financial accounting: interim financial reporting, consolidation and the consolidated financial statements, individual and consolidated financial statements, operating segments, financial reporting in hyperinflationary economies.	1 prelegere	

Bibliography

- Coenberg, Adolf Gerhard, Jahresabschluss und Jahresanalyse, 19 Auflage, Schaeffer Poeschel Verlag, Stuttgart, 2003, Germania
- M. Ristea (coordonator), Contabilitatea financiara a intreprinderii, Universitara, Bucuresti, 2005, România
- A.Tutu, Buchfuhrung und Bilanzierung, A.S.E, Bucuresti, 2011, România
- Traducere din limba engleza, IASB/ Standardele Internationale de Raportare Financiara, Bucuresti, 2007, România
- OMFP 3055/2009, Bucuresti, 2009, România

8.2. S(S)		Teaching/Work methods	Recommendations for students
1	.Disclosure of accounting policies, rules, standards and national and international regulations.	Discussion and analysis on the course support and knowledge from other disciplines which may be related with financial accounting.	
2	Short practical applications previously submitted to students via email which have to be. solved at home.	Short practical applications previously submitted to students via email which have to be. solved at home.	
3	Accounting for fixed assets, current assets and liabilities, long term liabilities, equity, revenues and expenses, financial instruments, elements of internal control and audit.	Solving practical applications, short accounting monographs on each section; review and discuss the applications solved at home. Distribution of individual applications to be solved at home.	
4	Specific restatements at the balance sheet date; preparing and presenting the financial statements, income taxes, financial analysis and interpretation of financial statements, external elements of financial audit.	Discuss theoretical and practical aspects of the balance sheet date. Complex practical application regarding the determination of the net income, its taxation and distribution, the preparation and the interpretation of the financial statements. Stating the homework.	
<p><i>Bibliography</i> - idem curs</p>			

9. Corroboration of the contents of the discipline with the expectations of the representatives of the epistemic community, of the professional associations and representative employers in the field associated with the programme

Discussion on the content and requirements of the discipline with the specialists, members of professional organizations (CECCAR and CAFR), and with the representatives of the local business environment.

10. Assessment

Type of activity	Assessment criteria	Assessment methods	Percentage in the final grade
10.1. S(S)	Number of absences, homework issue unresolved, frequency and quality of responses.	Testing knowledge.Presence and quality of the participation in the seminars debates and how the practical applications were solved.	30.00
10.2. Final assessment	The knowledge and application of financial accounting concepts; the interpretation of financial statements for financial and economic analysis of the company.	written exam	70.00
10.3. Modality of grading	Whole notes 1-10		
10.4. Minimum standard of performance	Assimilation of the financial accounting concepts and their minimal application in practice.		

Date of listing,
05/12/2021

Signature of the discipline leaders,

Date of approval in the
department

Signature of the Department Director,