

„BOGDAN VODĂ” UNIVERSITY OF CLUJ-NAPOCA
FACULTY OF ECONOMICAL SCIENCES
SPECIALIZATION: ACCOUNTING AND MANAGEMENT INFORMATICS
ACADEMIC YEAR: 2010-2011

DISCIPLINE FILE

Discipline name	FINANCIAL REPORTING ACCOUNTING STANDARDS				
Discipline code	CC3104	Year	III	Number of credits	5
		Semester	I		

Faculty	ECONOMICAL SCIENCES	Number of hours in semester /activities		
Profile	ECONOMIC	Total	C	S
Specialization	CIG	56	28	28

Discipline type	DF – fundamental, DS – specialized, DC - complementary	DS
Optional course category; DI – imposed, DO – optional, DF – facultative		DI
Previous disciplines	Obligatory (conditioned) : Basic Accounting, Financial Accounting	
Aims	- Acquisition by economic students of theoretical and practical knowledge concerning the International Financing Reporting Standards (IFRS)	
Contents (description)	1. Normalization and regulation of the financial statements. 2. Role and content of the financial situations. IAS1 2.1. Balance as a reflection of financial position IAS 16, IAS 38, IAS 36, IAS 17, IAS 11, IAS 20, IAS 40, IFRS 5, IAS 2, IAS 37 2.2. Profit and loss account as a reflection of financial performance IAS 12, IAS 18, IAS 33 2.3. The statement of modifying proper equities 2.4. The statement of treasury flows 2.5. Explanatory notes of the annual financial statements 3. 3. IFRS 1-8	

Form of evaluation (E – exam, C – colloquy/final test, CW – control works)	
Final grade (percentage)	100% - E

Bibliography	1. Jianu, I., Evaluarea, prezentarea si analiza performantelor intreprinderii, Ed. CECCAR, Bucuresti, 2007 2. Lungu, C., Teorie și practici contabile privind întocmirea și prezentarea situațiilor financiare, Ed. CECCAR, Bucuresti, 2007 3. Popa, A.F., Pitulice, C., Studii practice privind aplicarea Standardelor Internaționale de Raportare Financiară în România, Ed. Contaplus, Ploiești, 2007 4. Standardele Internationale de Raportare Financiara editia 2007
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List of necessary didactic materials	COURSE SUPPORT				
Course holder	Didactic degree	Science Title	First name	Name	Signature
	LECT.	DRD.	IOANA	DANILA	