

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

**DISCIPLINE FILE**

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

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

<b>Discipline type</b>	<b>DF – fundamental, DS – specialized, DC - complementary</b>	<b>DS</b>
<b>Optional course category; DI – imposed, DO – optional, DF – facultative</b>		<b>DI</b>
<b>Previous disciplines</b>	Obligatory (conditioned) : Basic Accounting, Financial Accounting	
<b>Aims</b>	- Acquisition by economic students of theoretical and practical knowledge concerning the International Financing Reporting Standards (IFRS)	
<b>Contents (description)</b>	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	

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

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