



COURSE OUTLINE

1. Information about the program

1.1 Higher education institution	“Alexandru Ioan Cuza” University of Iași
1.2 Faculty	Faculty of Economics and Business Administration
1.3 Department - supplier	Accounting, Business Information Systems and Statistics
1.4 Department - beneficiary	Management, Marketing and Business Administration
1.5 Field of study	Business Administration
1.6 Cycle of study	bachelor
1.7 Study program / Qualification	Business Administration

2. Information about the course

2.1 Course title		Fundamentals of Accounting					
2.2 Course coordinator		DICU Roxana, Associate Professor, PhD					
2.3 Seminar coordinator		AEVOAE George, Teaching Assistant, PhD					
2.4 Year of study	1	2.5 Semester	1	2.6 Type of evaluation*	E	2.7 Course status**	C

* MT-MID-TERM, O-ORAL EXAM, E-EXAM, M-MIXED; ** C-compulsory/O-optional/E-elective

3. Estimated time allocation (hours per semester and teaching activities)

3.1 Number of hours per week	4	out of which: 3.2 course	2	3.3 seminar / laboratory	2
3.4 Total number of hours per semester	56	out of which: 3.5 course	28	3.6 seminar / laboratory	28
Time allocation					h
Study based on course book, course materials, bibliography and other					30
Supplementary study in the library, on electronic platforms and on the field					30
Preparing seminars/laboratories, assignments, papers, portfolios and essays					20
Tutorship					10
Examination					4
Other activities					
3.7 Total hours of individual study					94
3.8 Total hours per semester					150
3.9 Number of credits					6

4. Prerequisites (if applicable)

4.1 Referring to curriculum	Not necessary
4.2 Referring to competences	Not necessary

5. Conditions (if applicable)

5.1 For the course	Not necessary
5.2 For the seminar / laboratory	Not necessary



6. Specific competences accumulated

Professional competencies	C1 – Gathering, processing and analyzing information about external environment – firm/organization interaction (1 credit) C2 – Assistance for managing the entire firm/organization (2 credits) C3 – Managing the activity of a subdivision within the structure of the firm/organization (1 credit)
Transversal competencies	CT1 – Applying principles, regulations and professional ethics values within own personal strategy of rigorous, efficient and responsible work (1 credit)

7. Course objectives (based on specific competencies accumulated)

7.1 General objective	<i>Understanding the application of principles and methods in the preparation, interpretation and use of accounting.</i>
7.2 Specific objectives	After successfully finalizing this course, students will be able to: Presenting a setting of accounting fundamentals and basic standards for accounting information system. Understanding the structure of the department of accounting of an enterprise and the delimitation of an enterprise's wealth, its assets, liabilities and equity, based on specific principles, methods and techniques. Understanding the financial statements and their analysis, which are intended to specific users.

8. Content

8.1	Course	Teaching methods	Observations (time and bibliography)
1.	Accounting and the Business Environment	Interactive course, heuristic conversation, problem solving method	4 hours (chap 1 from the course book)
2.	Recording Business Transactions	Interactive course, heuristic conversation, problem solving method	2 hours (chap 2 from the course book)
3.	The Adjusting Process	Interactive course, heuristic conversation, problem solving method	2 hours (chap 3 from the course book)
4.	Completing the Accounting Cycle	Interactive course, heuristic conversation, problem solving method	2 hours (chap 4 from the course book)
5.	Accounting for Retail Business	Interactive course, heuristic conversation, problem solving method	2 hours (chap 5 from the course book)



6.	Inventory	Interactive course, heuristic conversation, problem solving method	2 hours (chap 6 from the course book)
7.	Receivables	Interactive course, heuristic conversation, problem solving method	2 hours (chap 7 from the course book)
8.	Long-Term Assets: Plant Assets and Intangibles	Interactive course, heuristic conversation, problem solving method	2 hours (chap 8 from the course book)
9.	Stockholders' Equity	Interactive course, heuristic conversation, problem solving method	4 hours (chap 9 from the course book)
10.	Financial Statements and their Analysis	Interactive course, heuristic conversation, problem solving method	2 hours (chap 10 from the course book)
11.	Introduction to Management Accounting	Interactive course, heuristic conversation, problem solving method	2 hours (chap 11 from the course book)

Bibliography**Compulsory reading:**

1. Pollard M., Mills S., Harrison W., *Principles of Accounting*, 1st Edition, Pearson Prentice Hall, 2008.

Optional reading:

1. Edmonds T., Edmonds C., Olds Ph., McNair Fr., Tsay B.Y., Schneider N., Milam E., *Fundamental Financial and Managerial Accounting Concepts*, 2007 edition, McGraw-Hill International Edition, 2007
2. Harrison, Horngren, Thomas and Swardy, *Financial Accounting: Global Edition*, 9/E, ISBN-10: 0273777807, ISBN-13: 9780273777809, 2014, 888 pp.
3. Horngren Ch., Harrison W., Oliver S., *Accounting*, 8th Edition, Pearson Prentice Hall, 2009
4. Horomnea E. (coordonator), Tabără N., Budugan D., Georgescu I., Bețianu L., Dicu R., *Bazele contabilității*, Editura Sedcom Libris, Iași, 2010
5. Jones M., *Accounting*, Second Edition, John Wiley&Sons, Ltd., West Sussex, England, 2006
6. Shah P., *Basic Financial Accounting for Management*, Oxford University Press, 2007
7. ***, Legea contabilității nr. 82/1991, republicată în M.O. Partea I, nr.454/18.06.2008
8. ***, OMFP nr. 1802/2014 pentru aprobarea Reglementărilor contabile privind situațiile financiare anuale și situațiile financiare anuale consolidate, publicate în M.O., Partea I, nr. 963/30.12.2014

8.2	Seminar / Laboratory	Teaching methods	Observations (time and bibliography)
1-14.	<ol style="list-style-type: none"> 1. The substantiation of the fundamental concepts of basic accounting, such as asset, liability, equity, related to an enterprise. 2. The practical applications of the classification, the analysis and the using of the accounts. 3. The connection between accounting and financial reporting, especially as to the role of financial statements. 	Interactive teaching methods, case study method	2 hours (case studies at the end of the course book)

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1. Pollard M., Mills S., Harrison W., *Principles of Accounting*, 1st Edition, Pearson Prentice Hall, 2008.

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4. Harrison, Horngren, Thomas and Suwardy, *Financial Accounting: Global Edition*, 9/E, ISBN-10: 0273777807, ISBN-13: 9780273777809, 2014, 888 pp.
5. Jones M., *Accounting*, Second Edition, John Wiley&Sons, Ltd., West Sussex, England, 2006
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7. ***, *Legea contabilității nr. 82/1991*, republicată în M.O. Partea I, nr.454/18.06.2008
8. ***, *OMFP nr. 1802/2014 pentru aprobarea Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate*, publicat în MOR nr. 963 din 30.12.2014

9. Bridging course content with the expectations of the community, professional associations and representative employers in the field of the program

Accounting is an important part of every business. Thus, every student with an economic degree must understand, apply and make decisions based on the accounting information, because they will be part of the economic environment and accounting is an important part of that environment.

10. Evaluation

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Allocation to the final grade (%)
10.4 Course	Final assessment	Written exam	50
10.5 Seminar/ Laboratory	on-going assessment, during semester	40%*test + 40%*project + 20% * activity during classes	50
10.6 Minimal performance standard			
Obtaining 5 points (out of 10) for the final evaluation (exam).			

Date
September 27th, 2023

Course coordinator
DICU Roxana, Associate Professor,
PhD

Seminar coordinator
AEVOAE George, Teaching
Assistant, PhD

Date of approval in the department
September 27th, 2023

Head of department – Supplier
Mircea ASANDULUI, Professor, PhD
Head of department – Beneficiary
Ștefan-Andrei NEȘTIAN, Professor, PhD