

Advised at the meeting of the Chair „Accounting, Audit and Economic Analysis”, AESM Minutes nr.1 from 29.08. 2018 Chair Head, Assoc. Prof., PhD _____ L.Lazari	Examined at the Methodological Commission of the faculty „Accounting”, AESM Minutes nr.1 from 10. 09. 2018 President of Methodological Commission Assoc. Prof., PhD _____ L.Lazari	Approved by the Council of the faculty „Business Management and Administration”, AESM Minutes nr. 1 from 11. 09.2018 Faculty Dean Assoc. Prof., PhD _____ L. Grigoro
---	---	--

Analytical Program (course curriculum)

Course	ACCOUNTING
Teacher	Assoc. Prof., PhD Erhan Lica

Level	B bachelor	Code	F.03.O.019.52 – EMREI	Year	II	Semester	III
Credits	4	Language	ENG	Final evaluation (E-exam, V-verification)		E	
Direct Contact hours	60	Individual learning hours		60	Total hours	120	

Faculty	International Economic Relations	Total number of hours (per semester) of direct contact (T – theory course, S-seminar, L-laboratory activities, P – project of practical activities)				
Program	World economy and international economic relations					
Chair	Accounting, Audit and Economic Analysis					
		Total	T	S	L	P
		120	30	30	-	60

Formative course category (F - fundamental, G - general, H - socio-humanitarian, S - specialty)	F
Optionality of the course (O - obligatory, A-optional, F - free choice)	O
Maximum number of students at the course	-

Access conditions	obligatory	Macroeconomy, Microeconomy, Economy of economic entities
	recommended	Statistics, Econometrics.

Foundation	<p>The subject „Principles of accounting” aims to present the theoretical and practical aspects of accounting related subjects for the students of economic specialties through development of basic knowledge from the domain of accounting.</p> <p>The study of this subject allows students to initiate themselves in accounting, to accumulate necessary knowledge for the understanding of the subject of study and the research methods of economic processes.</p>
Objectives/ learning outcomes	<p>This course has as main objectives the following:</p> <ul style="list-style-type: none"> ➤ to define the main basic concepts with which the accounting operates; ➤ to use correctly the terms specific for accounting terminology; ➤ to specify the subject of accounting; ➤ to analyse the accounting elements (assets, liabilities and owner’s equity); ➤ to recognize correctly the corresponding elements in different contexts; ➤ to perform analyses of some practical situations from the domain of accounting; ➤ to propose personal hypotheses for some accounting situations; ➤ to make judgments on some financial statements; ➤ to use creative strategies for solving some theoretical and practical exercises; ➤ to appreciate the significance of accounting in the economic system in

- general, and specially within the entity;
 ➤ to know the content and the importance of financial statements.

Conținutul cursului (materia)	Nr. crt.	Denumirea temelor și subiectelor	Ore în auditoriu	Inclusiv	
				prelegeri	Practice/seminar
	1.	Introduction in accounting	4	2	2
	1.1	Business goals and activities			
	1.2	Accounting framework in the Republic of Moldova			
	1.3	Basic accounting principles			
	1.4	Financial and managerial accounting and users of accounting information			
	2.	Financial position and the accounting equation	12	6	6
	2.1	Financial position and basic accounting equation			
	2.2	Assets			
	2.3	Owner's Equity and Liabilities			
	2.4	Revenues, expenses, costs and financial results			
	3.	Position and Financial Performance of the entity	8	4	4
	3.1	Balance sheet			
	3.2	Types of economic transactions			
	3.3	Statement of profit or loss			
	4.	Analyzing and recording business transactions	12	6	6
	4.1	Accounts and the chart of accounts			
	4.2	The double-entry system: the basic method of accounting			
	4.3	Recording and posting transactions			
	4.4	The trial balance			
	5.	General accounting transactions	12	6	6
	5.1	General accounting scheme for the aquisition of goods			
	5.2	General accounting scheme for costs			
	5.3	General accounting scheme for expenses			
	5.4	General accounting scheme for revenues			
	5.5	General accounting scheme for financial results accounting			
	6.	Evaluation and calculation	4	2	2
	6.1	Evaluation as an accounting method			
	6.2	Calculation as an accounting method			
	7.	Inventory and documentation	4	2	2
	7.1	Inventory as an accounting method			
	7.2	Documentation as an accounting method			

	8	Financial Statements	4	2	2
	8.1	Basic Financial Statement concepts			
	8.2	General features of Financial Statements			

Bibliografia minimală	<ol style="list-style-type: none"> Accounting law Nr. 113-XVI from April 27, 2007. Official Bulletin nr. 90-93/399 from June 29, 2007. National Accounting Standards (NAS), www.minfin.md International Financial Reporting Standards (IFRS) Principles of Accounting by Belverd E. Needles, Henry R. Anderson, James C. Caldwell. Different editions. Financial Accounting : Tools for Business Decision Making by Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Publisher: Wiley, 2010. Financial and Managerial Accounting by Carl S. Warren, James M. Reeves, Philip E. Fess, James M. Reeve, Publisher: South-Western College, 2009. Financial Accounting: An Introduction to Concepts, Methods, and Uses by Clyde P. Stickney, Roman L. Weil, Publisher: South-Western College, 2010. 				
Teaching technologies	The main forms of the organisation of the course provide the use of individual and group methods of knowledge evaluation. The course will imply the use of technical tools, tables, charts, case studies and practical examples.				
The way of the final evaluation	Written paper: multiple choice questions, exercises and descriptive elements.				
Final grade (percentage expressed in %)	Two tests during the semester			30%	
	Current success (formative assessment)			20%	
	Individual study			10 %	
	The result exam/ verification (final evaluation)			40%	
Total number of Individual learning hours					
1. Studying course notes	8		8. Preparing oral presentations		3
2. Study after books and course support	10		9. Preparing for final exam		5
3. Study of the minimum bibliography	4		10. Consultations		2
4. Additional documentation in the library	5		11. Documentation		-
5. Learning for seminars	6		12. Documentation on the INTERNET		5
6. Realizing themes, essays, etc.	-		13. Other activities		2
7. Test preparation	10		14. Other activities		-
Total number of hours = 60					