



SYLLABUS

International accounting and reporting Academic year 2025-2026

1. Information regarding the program

1.1. Higher education institution	Universitatea Babeș Bolyai
1.2. Faculty	Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Master
1.6. Study programme/Qualification	International Business Administration/Master
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline		International accounting and reporting				Discipline code		IME0002			
2.2. Course coordinator			Associate Prof. Dr. Sorin BERINDE								
2.3. Seminar coordinator			Associate Prof. Dr. Sorin BERINDE								
2.4. Year of study		1	2.5. Semester		2	2.6. Type of evaluation		E	2.7. Discipline regime		Compulsory

3. Total estimated time (hours/semester of didactic activities)

3.1. Hours per week	3	of which: 3.2 course	2	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	42	of which: 3.5 course	28	3.6 seminar/laborator	14
Time allotment for individual study (ID) and self-study activities (SA)					hours
Learning using manual, course support, bibliography, course notes (SA)					14
Additional documentation (in libraries, on electronic platforms, field documentation)					28
Preparation for seminars/labs, homework, papers, portfolios and essays					28
Tutorship					2
Evaluations					2
Other activities:					9
3.7. Total individual study hours					108
3.8. Total hours per semester					150
3.9. Number of ECTS credits					6

4. Prerequisites (if necessary)

4.1. curriculum	
4.2. competencies	

5. Conditions (if necessary)

5.1. for the course	Classroom with computer and projector
5.2. for the seminar /lab activities	Classroom with computer and projector



6.1. Specific competencies acquired

Professional/essential competencies	<ul style="list-style-type: none">• C3. Ability to adapt dynamically to changes emerging in both national and international business settings by an appropriate and flexible use of the information available• C5. Advanced communication within various professional environments to take action effectively in multiple social and cultural contexts (multinational corporations)
Transversal competencies	<ul style="list-style-type: none">• CT3. Using the opportunities offered by life-long learning for continuous adaptation to changes in the business environment.

6.2. Learning outcomes

Knowledge	<p>The student has complex knowledge of accounting, processing, and analysis of economic and financial information required for an effective organisation and management of units.</p> <ul style="list-style-type: none">• Chooses the appropriate way to apply the identified cost issues in the entities' accounting• Analyses transactions and events that must be recognised in accounting• Identifies the accounting options permitted by the rules.
Skills	<p>The student has the skills necessary to ethically use the methods and techniques of financial and accounting management of a company's activity.</p> <ul style="list-style-type: none">• Prepares information from financial reports to support economic decisions• Evaluates and interprets the results of financial statements arising from a simulated competitive business context• Reports financial and non-financial information to users.
Responsibility and autonomy:	<p>The student has the responsibility to apply accounting and fiscal procedures, justify decisions and integrate them into the activity</p> <ul style="list-style-type: none">• Demonstrates autonomy in evaluating and recognising transactions and events in accounting.

7. Objectives of the discipline (outcome of the acquired competencies)

7.1 General objective of the discipline	<ul style="list-style-type: none">• The thoroughness of the knowledge of accounting given, which resorts to professional judgment, to obtain useful and reliable financial statements for investors, managers, and other categories of users of accounting information• Advise on and report on the financial performance of entities• Developing an authentic professional judgment amongst university students.
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7.2 Specific objective of the discipline	<ul style="list-style-type: none"> • Obtaining the basic knowledge and skills necessary to successfully perform in a company whose financial statements are prepared in accordance with the international referential • Developing students' ability to understand and give back the "real life" of an entity in the economic area • Creating conditions for deepening knowledge of various performing accounting referential. • Forming skills for the application of accounting concepts and techniques studied in real situations • Encouraging students to become involved in scientific research activities in the areas of finance and accounting • The knowledge and involvement of students in developing intermediary and annual financial statements.
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8. Content

8.1. Course	Teaching Method	Remarks
1. Preparation and presentation of financial statements (IAS 1) <ul style="list-style-type: none"> - Items of internationalization of the Romanian accounting system - Users of accounting information when entities prepare financial statements based on IFRS - Components of financial statements 	interactive speech, problem-solving, practical applications	1 lecture
2. Inventories (IAS 2) <ul style="list-style-type: none"> - Concept and evaluation - Elements of differentiation amongst different categories of inventories 	interactive speech, problem-solving, practical applications	1 lecture
3. Construction contracts (IAS 11) <ul style="list-style-type: none"> - Concept and evaluation - Method of finishing works and advancement process 	interactive speech, problem-solving, practical applications	1 lecture
4. Revenue (IAS 18) <ul style="list-style-type: none"> - Presentation of types of income in ordinary activities covered by this standard - Presentation of sales on credit and incomes from interest and dividends 	interactive speech, problem-solving, practical applications	1 lecture
5. Tangible and intangible assets (IAS 16, IAS 38) <ul style="list-style-type: none"> - Definition and initial evaluation of tangible and intangible assets - Reflecting in accounting the subsequent expenditures on these categories of assets. - Depreciation of assets 	interactive speech, problem-solving, practical applications	1 lecture
6. Leases (IAS 17) <ul style="list-style-type: none"> - Diversity of leases - Evaluation and registering financing and simple leases 	interactive speech, problem-solving, practical applications	1 lecture
7. Impairment of assets (IAS 36) – part I <ul style="list-style-type: none"> - Establishment of assets that can register value losses - Determining the recoverable amount and the loss of value of an asset 	interactive speech, problem-solving, practical applications	1 lecture
8. Impairment of assets (IAS 36) – part II <ul style="list-style-type: none"> - Delimiting the notion of cash-generating unit - Determining the recoverable amount and registering in accounting the loss of value 	interactive speech, problem-solving, practical applications	1 lecture
9. Provisions, contingent liabilities and contingent assets (IAS 37) <ul style="list-style-type: none"> - The concept of provisions, contingent liabilities and contingent assets. - Classification, evaluation and accounting provisions, contingent liabilities and contingent assets 	interactive speech, problem-solving, practical applications	1 lecture



10. Borrowing costs (IAS 23) - Accounting treatment for borrowing costs - Calculation of embeddable cost	interactive speech, problem-solving, practical applications	1 lecture
11. Income taxes (IAS 12) - Concepts of accounting result, tax result, temporary differences, permanent differences - Reconciliation between accounting and tax results	interactive speech, problem-solving, practical applications	1 lecture
12. Statement of cash-flows (IAS 7) - Necessity and benefits of information provided by cash flow statements - Specific features of the preparation of a cash flow statement	interactive speech, problem-solving, practical applications	1 lecture
13. Situation of variations of equity. Benefit or net loss for the period, accounting policies, changes in accounting estimates and errors (IAS 1, IAS 8) - Situations which determine variation of equity - The effects of changes in estimates and accounting methods	interactive speech, problem-solving, practical applications	1 lecture
14. First-time Adoption of International Financial Reporting Standards (IFRS 1) - Establishing entities that apply IFRS and the time when they switched to the application of IFRS - The financial statements prepared by an entity which applies IFRS	interactive speech, problem-solving, practical applications	1 lecture

Bibliography	<ol style="list-style-type: none"> Gîrbină M.M., Bunea Ș., Syntheses, case studies and multiple choice tests on the application of IAS (revised) / IFRS, Fourth Edition, vol II, Ed. CECCAR, 2009-2010; Greuning H., IFRS – International Financial Reporting Standards, Fifth Edition, Ed. IRECSO, 2009; Mackenzie B. coord, Interpretation and application of International Financial Reporting Standards, Ed. Wiley, 2012; *** International Financial Reporting Standards, issued by the International Accounting Standards Board (IASB), Ed. CECCAR, 2011; *** Law No.1802/2014 *** Law no. 227/2015 on the Fiscal Code
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8.2. Seminar/laboratory	Teaching Method	Remarks
Preparation and presentation of financial statements (IAS 1)	Practical applications and / or case studies	1 seminar
Inventories (IAS 2)	Practical applications and / or case studies	1 seminar
Construction contracts (IAS 11)	Practical applications and / or case studies	1 seminar
Revenue (IAS 18)	Practical applications and / or case studies	1 seminar
Tangible and intangible assets (IAS 16, IAS 38)	Practical applications and / or case studies	1 seminar
Leases (IAS 17)	Practical applications and / or case studies	1 seminar
Impairment of assets (IAS 36)	Practical applications and / or case studies	2 seminars
Provisions, contingent liabilities and contingent assets (IAS 37)	Practical applications and / or case studies	1 seminars
Borrowing costs (IAS 23)	Practical applications and / or case studies	1 seminar
Income taxes (IAS 12)	Practical applications and / or case studies	1 seminar
Statement of cash-flows (IAS 7)	Practical applications and / or case studies	1 seminar



Situation of variations of equity. Benefit or net loss for the period, accounting policies, changes in accounting estimates and errors (IAS 1, IAS 8)	Practical applications and / or case studies	1 seminar
First-time Adoption of International Financial Reporting Standards (IFRS 1)	Practical applications and / or case studies	1 seminar
Bibliography	<ol style="list-style-type: none"> 1. Gîrbină M.M., Bunea Ș., Syntheses, case studies and multiple-choice tests on the application of IAS (revised) / IFRS, Fourth Edition, vol II, Ed. CECCAR, 2009-2010; 2. Greuning H., IFRS – International Financial Reporting Standards, Fifth Edition, Ed. IRECSO, 2009; 3. Mackenzie B. coord, Interpretation and application of International Financial Reporting Standards, Ed. Wiley, 2012; 4. *** International Financial Reporting Standards, issued by the International Accounting Standards Board (IASB), Ed. CECCAR, 2011; 5. *** Law No. 1802/2014 6. *** Law no. 227/2015 on the Fiscal Code 	

9. Corroborating the content of the discipline with the expectations of the epistemic community, professional associations and representative employers within the field of the program

- The course contents are in accordance with the requirements of professional organizations in the field of accounting (Body of Expert Accountants and Authorized Accountants of Romania, Chamber of Tax Consultants and Auditors' Chamber of Romania). To adapt the course contents to the market demands, meetings have been held with representatives of the business community. The content of the discipline is consistent with the aspects addressed by the national and international academic environment.



10. Evaluation

- The same evaluation criteria are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.
- To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written/oral).

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	Applying notions and checking the level of understanding of accounting issues learnt during the semester, based on practical applications and / or case studies	Final exam (during the exam session)	50%
10.5 Seminar/laboratory	Applying notions and checking the level of understanding of accounting issues learnt during the semester, based on practical applications and / or case studies	Assignments during semester (during the semester)	40%
	Individual interest in preparing, seriousness in addressing the problems	Active participation in seminars (during the semester)	10%
10.6 Minimum standard of performance			
<ul style="list-style-type: none"> • Knowledge of fundamental notions and their application. • Understanding accounting phenomena in order to evaluate, recognise and understand accounting and financial information, financial position and performances of economic entities. • Application of accounting regulations in order to elaborate the financial statements of economic entities. 			



11. Labels ODD (Sustainable Development Goals)¹

	General label for Sustainable Development							
								

Date:
04/04/2025

Signature of course coordinator
Associate Prof. Dr. Sorin BERINDE

Signature of seminar coordinator
Associate Prof. Dr. Sorin BERINDE

Date of approval:
10.04.2025

Signature of the head of department
Ioan Cristian CHIFU, PhD

¹ Keep only the labels that, according to the [Procedure for applying ODD labels in the academic process](#), suit the discipline and delete the others, including the general one for *Sustainable Development* – if not applicable. If no label describes the discipline, delete them all and write „Not applicable.”.