COURSE DESCRIPTION
International accounting and reporting
Academic year 2026-2027

1. Programme-related data

1.1. Higher Education Institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field	Business Administration
1.5. Level of study	Master
1.6. Degree 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	Assoc.prof. Sorin Romulus BERINDE, PhD				
2.3. Seminar coordinator	Assoc.prof. Sorin Romulus BERINDE, PhD				
2.4. Year of study	1	2.5. Semester	2	2.6. Type of assessment	Exam
2.7. Course status	Compulsory			2.8. Course type	Specialisation subject

3. Total estimated time (hours per semester of teaching activities)

3.1. Number of hours per week	3	of which: 3.2. course	2	3.3. seminar/ laboratory/ project	1
3.4. Total of hours in the curriculum	42	of which: 3.5. course	28	3.6. seminar/ laboratory	14
Time allocation for individual study (IS) and self-taught activities (ST)					**hours**
Learning from textbooks, course materials, bibliography, and notes (IS)					14
Additional research in the library, on subject-specific electronic platforms, and on-site					28
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					28
Tutoring (professional guidance)					2
Examinations					2
Other activities					9
3.7. Total hours of individual study (IS) and self-taught activities (ST)			**108**		
3.8. Total hours per semester			**150**		
3.9. Number of credits			**6**		

4. Prerequisites (where applicable)

4.1. curriculum-related	
4.2 skills-related	

5. Specific conditions (where applicable)

5.1. course-related	Classroom with computer and projector
5.2. seminar/laboratory-related	Classroom with computer and projector

6.1. Competencies resulting from the completion of the degree programme

Professional competencies	
Competency code	**Competency**
PC3	Ability to adapt dynamically to changes emerging in both national and international business settings by an appropriate and flexible use of the information available
PC5	Advanced communication within various professional environments in order to take action effectively in multiple social and cultural contexts (multinational corporations)
Transversal competencies	
Competency code	**Competency**
TC3	Making effective use of life-long learning opportunities to ensure an ongoing adaptation to changes arising in a business environment

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	**Knowledge and comprehension**	**Specific academic skills**
PC3 PC5 TC3	1. The graduate has complex knowledge of accounting, processing, and analysis of economic and financial information required for an effective organisation and management of units.	1. The graduate has the necessary skills to ethically use methods and techniques specific to the financial and accounting management of an enterprise as a whole.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate demonstrates autonomy in evaluating and recognising transactions and events in accounting
2. The student/graduate chooses the appropriate way to apply the identified cost issues in the entities' accounting
3. The student/graduate analyses transactions and events that must be recognised in accounting
4. The student/graduate identifies the accounting options permitted by the rules
Specific academic skills
1. The student/graduate has the skills necessary to ethically use the methods and techniques of financial and accounting management
2. The student/graduate prepares information from financial reports to support economic decisions
3. The student/graduate evaluates and interprets the results of financial statements arising from a simulated competitive business context
4. The student/graduate reports financial and non-financial information to users

8. Contents

8.1. Course	Teaching and learning methods	Remarks
1. Preparation and presentation of financial statements (IAS 1) - 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) - Concept and evaluation - Elements of differentiation amongst different categories of inventories	interactive speech, problem-solving, practical applications	1 lecture
3. Construction contracts (IAS 11) - Concept and evaluation - Method of finishing works and advancement process	interactive speech, problem-solving, practical applications	1 lecture
4. Revenue (IAS 18) - 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) - 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) - 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 - 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 - 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) - 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

1. Gîrbină M.M., Bunea Ş., 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. IRECSON, 2009;
3. Mackenzie B. coord, Interpretation and application of International Financial Reporting Standards, Ed.Wiley, 2012;
4. *** International Financial Reporting Standards, issued by the
5. International Accounting Standards Board (IASB), Ed. CECCAR, 2011;
6. ***Law No.1802/2014
7. *** Law no. 227/2015 on the Fiscal Code

8.2. Seminar/ laboratory	Teaching and learning methods	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

1. Gîrbină M.M., Bunea Ş., 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. IRECSON, 2009;
3. Mackenzie B. coord, Interpretation and application of International Financial Reporting Standards, Ed.Wiley, 2012;
4. *** International Financial Reporting Standards, issued by theInternational Accounting Standards Board (IASB), Ed. CECCAR, 2011;
5. ***Law No.1802/2014
6. *** Law no. 227/2015 on the Fiscal Code

9. 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).**

Type of activity	9.1 Evaluation criteria	9.2 Evaluation methods	9.3 Percentage in the final grade
9.4. 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%
9.5. 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%
9.6 Minimum standard for passing			

- 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.

10. SDG labels (Sustainable Development Goals)

	X	Sustainable Development Generic Label

1 FĂRĂ SĂRĂCIE	2 FOAMETE „ZERO"	3 SĂNĂTATE ȘI BUNĂSTARE	4 EDUCAȚIE DE CALITATE	5 EGALITATE DE GEN	6 APĂ CURATĂ ȘI SANITAȚIE	7 ENERGIE CURATĂ ȘI LA PREȚURI ACCESIBILE	8 MUNCĂ DECENTĂ ȘI CREȘTERE ECONOMICĂ	9 INDUSTRIE, INOVAȚIE ȘI INFRASTRUCTURĂ
			X					
10 INEGALITĂȚI REDUSE	11 ORAȘE ȘI COMUNITĂȚI DURABILE	12 CONSUM ȘI PRODUCȚIE RESPONSABILE	13 ACȚIUNE CLIMATICĂ	14 VIAȚA ACVATICĂ	15 VIAȚA TERESTRĂ	16 PACE, JUSTIȚIE ȘI INSTITUȚII EFICIENTE	17 PARTENERIATE PENTRU REALIZAREA OBIECTIVELOR	Nu se aplică nici o etichetă

Date of entry:	Signature of course coordinator	Signature of seminar coordinator
22.05.2026	Assoc.prof. Sorin Romulus BERINDE, PhD	Assoc.prof. Sorin Romulus BERINDE, PhD

Date of approval in the department:	Signature of the head of department
27.05.2026	Prof. Ioan Cristian CHIFU, PhD