

Agora University from the municipality of Oradea

Faculty of Economics

Department of Economic Sciences

Academic year 2023-2024

The topic for the didactic lecture  
the post of Associate professor, position 11

Disciplines: Basics of accounting, Financial accounting, Financial audit

#### Basis of Accounting

1. Definition and role of accounting
2. The object of accounting
3. Accounting method
4. Asset valuation in accounting
5. The balance sheet - the procedure of double representation of the patrimony
6. The account - the procedure of double registration of patrimonial operations
7. Account verification balance
8. The economic content and accounting function of the main accounts

#### Bibliography

1. Victor Munteanu – Coordinator - Basics of accounting, 6th edition revised and added, University Publishing House, 2020.
2. Mihai Ristea, Corina - Graziella Dumitru, Basics of accounting - Basic notions, problems, case studies, grid tests and monograph, University Publishing House, Bucharest, 2009.
3. 2. Stefanescu Aurelia, Guse Raluca, Jianu Iulia, Lungu Camelia Dumitrana – Coordinator Mihaela Caraiani, Accounting Basics, University Publishing House, Bucharest, 2011.
4. \*\*\* - The green book of accounting (print version), RENTROP & STRATON Publishing House, 2021.

#### Financial Accounting

1. Accounting regulations harmonized with EU Directive IV
2. Capital accounting
3. Asset accounting

4. Inventory accounting
5. Accounting of receivables and debts
6. Treasury accounting
7. Expense accounting (all types of expenses)
8. Income accounting (all types of income)
9. Accounting of off-balance sheet accounts
10. Organization and management of accounting in Romania
11. Methodology for drawing up and using financial-accounting documents
12. VAT accounting
13. Accounting of assets under leasing
14. Accounting reflection of operations with third parties
15. Recognition of income from sales of goods
16. Accounting of commercial and financial discounts

#### Bibliography

1. Gheorghe Lepădatu, Financial accounting, Pro Universitaria Publishing House, Bucharest, 2019.
2. Lucia Paliu-Popa, Applied financial accounting. Practical guide. Second edition revised, updated and completed, University Publishing House, 2018.
3. Victor Munteanu – Coordinator, Financial accounting of the enterprise, Vth Edition, University Publishing House, 2017.
4. \*\*\* - Accounting Law No. 82 of 1991 as amended.

#### Financial audit

1. The concept of financial audit
2. Objectives and criteria governing the audit of financial statements
3. Organization of the financial audit activity and exercising the profession of financial auditor
4. The methodology for exercising the financial audit
5. Financial audit planning
6. Samples and audit tests
7. The audit report
8. Fraud and error in the audit
9. Financial audit performed by the Court of Accounts

## Bibliography

1. Horomnea E., Financial audit, ALFA Publishing House, Iasi 2010.
2. Gheorghe Lepădatu, Luminița Jalbă, Audit and financial control, Pro Universitaria Publishing House, Bucharest, 2015.
3. Victor Munteanu, The financial-accounting audit. Methodological approach and practical cases, University Publishing House, 2020.

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