THEMES AND BIBLIOGRAPHY FOR ASSESSING THE FUNDAMENTAL AND SPECIALIZED KNOWLEDGE FOR THE ACADEMIC YEAR 2024-2025

ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS (English stream)

No.	Themes		Literature references	Pages
1.	Financial accounting engineering	Provisions, contingent assets and contingent liabilities (definitions, provisions measurement, application of the recognition and measurement rules of provisions in particular cases, contingent liabilities and contingent assets)	[1]	282-290
		Accounting policies for property, plant and equipment (definition, recognition, initial measurement, measurement subsequent to initial recognition, depreciation, disposal)	[1]	211-222
		Impairment for assets (definitions, measuring recoverable amount, fair value less costs of disposal, value in use, recognising and measuring of impairment loss of an asset, the cash-generating unit, recognising and measuring of impairment loss for a cash-generating unit, reversing an impairment loss)	[1]	234-247
		Accounting policies for inventory (definitions, initial measurement, techniques for the measurement of cost, net realizing value and depreciation, expense recognition)	[1]	259-266
		Income tax (definitions, recognition and measurement of income taxes)	[1]	273-282
2.	Preparing and disclosing financial statements	The statement of financial position	[2] [1]	A798-A804 180-183
		The statement of profit or loss and other comprehensive income for the period	[2] [1]	A804-A810 184-188
		The statement of cash flows and the evolution of liquidity of the reporting entity	[1] [3]	188-201 A1039 - A1055

Bibliography

No.	Literature references	
[1]	Feleagă, Liliana; Feleagă, Niculae; Dumitrașcu, Luminița Mihaela	*Contabilitate financiară conform IFRS/IFRS Financial Accounting*, Editura ASE, București, 2017.
[2]	IASB	*IAS 1 Presentation of Financial Statements,* IFRS Foundation, 2010, online at eifrs.ifrs.org/eifrs/bnstandards/en/2016/ ias01.pdf
[3]	IASB	IAS 7 Statement of cash flows eifrs.ifrs.org/eifrs/bnstandards/en/2016/ ias 07.pdf