**Course Syllabus**

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| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Master |
| Program of study | Accounting and auditing |

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| Course | **International Accounting Standards (IPSAS)** |
| Code | SC.CA.O.2.07 |
| Year of study (semester) | I |
| Number of hours | 42 |
| Number of credits | 7 |
| Professor | Assoc. Prof. Ph.D. CIUREA Maria |

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| **No.** | **Topic** |
|  | General Aspects Concerning the Approach of the International Accounting Standards Board for the Public Sector, the International Federation of Accountants, the Application of International Accounting Standards for the Public Sector |
|  | Description of IPSAS 1-Presentation of Financial Statements |
|  | Description of Standards: IPSAS 2 - Cash Flow Statements, IPSAS 4 - The Effects of Changes in Foreign Exchange Rates |
|  | Description of Standards: IPSAS 6 – International Public Sector Accounting Standard, IPSAS 9 - Revenue from Exchange Transactions |
|  | Description of Standards: IPSAS 10 - Financial Reporting in Hyperinflationary Economies, IPSAS 11 - Construction Contracts, IPSAS 12 - Inventories |
|  | Description of Standards: IPSAS 13 - Leases, IPSAS 17 – Property, Plant and Equipment |
|  | Description of Standards: IPSAS 22 – Disclosure of Financial Information about the General Government Sector, IPSAS 23 - Revenue from Non – Exchange Transactions (Taxes and Transfers), IPSAS 24 - Presentation of Budget Information in Financial Statements |
|  | Presentation of Standard IPSAS for cash accounting - Financial reporting according to cash accounting |
|  | Applicability of International Standards on Auditing in the Financial Statements of State-owned Entities. IFAC Code of Ethics for Professional Accountants |