

## DECISION SUPPORT INFORMATION SYSTEMS

Course code: SIC 11-1

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Ileană Ioan PhD, Olteanu Emil PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Autumn	Grade	8

### COURSE AIMS:

Discipline aimed at acquiring basic concepts of information assisting decision, the specific technologies and design methodology and implementation of decision support systems. A special emphasis will be placed on decision support information systems based on knowledge.

### COURSE CONTENTS:

1. The decision process and information system of the organization
2. SIAD and artificial intelligence. SIAD Rankings
3. Spreadsheets - processors tables. Excel (I and II)
4. SIAD based designs. Applications using MS Excel
5. SIAD based on data analysis and synthesis
6. OLAP technology (on-line analytical processing)

### TEACHING METHODS:

Interactive lecture, ppt presentation, exemplification

### LEARNING OUTCOMES:

The acquisition of basic skills in the use of decision support information systems in existing and developing and implementing prototypes of such systems.

### LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 60%; Practical work during semester – 40%.

### RECOMMENDED READING:

- Andone Ioan, Țugui Alexandru, *Sisteme inteligente în management, contabilitate, finanțe, bănci și marketing*, Ed. Economică, București, 1999.
- Davidescu Dumitru Nicolae, *Utilizarea sistemelor expert în domeniul financiar-contabil*, Ed. Didactică și Pedagogică, București, 1997.
- Filip Florin Gheorghe, *Decizie asistată de calculator. Decizii, decidenți, metode și instrumente de bază*, Ed. Tehnică, București, 2002.
- Ileană I., Rotar C., Muntean M., *Inteligență artificială*, Ed. Aeternitas, Alba Iulia, 2009.
- Ileană Ioan, *Sisteme expert de gestiune*, Seria Didactica, Universitatea „1 Decembrie 1918” Alba Iulia, 2004.
- Zaharie D., Albescu F., Bojan I., Ionescu B., Ivancenco V., *Sisteme informatice pentru asistarea deciziei*, Ed. Dual Tech, București, 2003.

**ADVANCED MANAGEMENT ACCOUNTING AND CONTROL**

Course code: SIC 11-2

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Teiușan Sorin-Ciprian, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	2	Autumn	Grade	8

**COURSE AIMS:**

- To acquire theoretical and practical knowledge and skills on management accounting and control;
- To develop the students' capacity to use instruments of management accounting and control within entities.

**COURSE CONTENTS:**

1. Evolutions of management accounting and control
2. Just in Time
3. Kanban system
4. Activity Based Costing
5. Activity-Based Management
6. Life Cycle Costing
7. Kaizen Costing
8. Cost budgeting and budgetary control
9. Zero-Based Budgeting
10. Management control and decentralization

**TEACHING METHODS:**

Lecture, conversation, exemplification, exercises

**LEARNING OUTCOMES:**

- Acquiring theoretical knowledge and skills of management accounting and control;
- Practical skills training on appropriate use of specific instruments management accounting and control in economic entities;
- Training of practical skills of analysis and interpretation of information provided by management accounting and control

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Written exam – 50%; Scientific research during semester – 50%.

**RECOMMENDED READING:**

- Drury, Colin, *Management and Cost Accounting*, 7th Edition, London: South-Western College Publishing, 2008.
- Horngren, Charles T., *Cost Accounting: A Managerial Emphasis*, New Jersey: Prentice-Hall, 1982.
- Jiambalvo, James, *Managerial Accounting*, S.L.: John Wiley&Sons, 2006.
- Ponorica, Andreea; Popescu, Adriana; Stanila, Oana, *Practice Guide of Basic, Financial and Management Accounting*, București: CECCAR, 2006.
- Sizer, John, *An Insight into Management Accounting*, London: Penguin Books, 1989.
- Tabără N., Briciu S., *Actualități și perspective în contabilitate și control de gestiune*, Ed. TipoMoldova, Iași, 2012.

## ACCOUNTING THEORY

Course code: SIC 11-3

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Ivan Raluca, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Autumn	Grade	8

### COURSE AIMS:

This course offers an overview of the various approaches to accounting theory and analyses their impact on financial reporting. The course will assist students to understand how accounting theories develop and will provide students with a critical overview of the different approaches to research in financial accounting. The course aims to explain and understand the evolving nature of accounting theory and its potential for continuing evolution, and to provide an overview of the various approaches to accounting theory, analyzing their impact on financial reporting. The course will help students to understand how theories develop and will provide students with a critical overview of the different approaches to research in accounting.

### COURSE CONTENTS:

1. The place of accounting in the informational economic system
2. Normative accounting theories
3. Positive accounting theories.
4. Financial statements
5. Voluntary disclosure of information
6. Elements of financial analysis

### TEACHING METHODS:

Lecture, conversation, exemplification.

### LEARNING OUTCOMES:

- Explain the evolving nature of accounting theory and to distinguish between, different approaches to theory development
- Discuss a variety of theories that may help to explain different types of voluntary reporting decisions and practices
- Evaluate critically a range of normative theories of accounting
- Evaluate critically a range of positive theories of accounting
- Use academic literature that utilises selected theoretical frameworks to evaluate critically contrasting opinions

### LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 20%; projects during semester – 80%.

### RECOMMENDED READING:

- Bloom R. *Accounting theory and policy*, Orlando Publisher, 1987
- Clubb C. *The Blackwell Encyclopedia of Management: Accounting, vol I*, Blackwell Publisher, 2005
- Collection: *Journal of Accounting Research*, Publisher Wiley, 2001-
- Collection: *Journal of Contemporary Accounting research*, Publisher Wiley, 2005-

**BUSINESS ENGLISH**

Course Code: SIC 11-41

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Senior lecturer Crina Herteg, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	28	2	Autumn	Grade	6

**COURSE AIMS:**

To develop the ability to identify and analyze different specific business language texts - Rationale oral or written opinions in various communication situations appropriate business language

To develop the capacity of identifying and analyzing a large variety of economic texts (business, accounting, finance, banking).

**ENTRY REQUIREMENTS:**

-

**COURSE CONTENTS:**

- UNIT 1: ENVIRONMENT AND BANKING
- UNIT 2: BANKS AND FINANCIAL MARKETS
- UNIT 3: A BANK'S ORGANISATION STRUCTURE
- UNIT 4: STARTING UP A BANKING SERVICE
- UNIT 5: BANKERS AND CUSTOMERS
- UNIT 6: SAVINGS BANKS
- UNIT 7: INVESTMENT SERVICES
- UNIT 8: FINANCIAL MARKETS
- UNIT 9: INTEREST RATES COMPETITION
- UNIT 10: FINANCIAL STATEMENTS
- UNIT 11: FINANCIAL STATEMENTS (II)
- UNIT 12: INTERNATIONAL PAYMENTS
- UNIT 13: INTERNET BANKING
- UNIT 14: NATIONAL ECONOMIES AND INTERNATIONAL TRADE

**TEACHING METHODS:**

Lecture, debate, Power point presentation.

**LEARNING OUTCOMES:**

Students use English correctly, fluently and adequately in oral and written business communication.

Students can identify and analyze a large variety of economic texts (business, accounting, finance, banking).

**MANDATORY ASSIGNMENTS**

Projects, Essays, Portfolio

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

ORAL PRESENTATION

INTERVIEW

TWO-WAY DISCUSSION

**RECOMMENDED READING:**

- *Business English Dictionary*. (2007). Pearson Longman. New Edition.
- Ciuciuc, O., Tănăsescu, E. (1999). *English for Business Purposes*. București: Editura Teora.
- Constantinescu, I., Crocus, A. (1998). *Dicționar economic explicativ*. București: Editura Economică.
- Corbett, J. (1990). *English for International Banking and Finance*. Great Britain: Cambridge University Press.
- Cotton, D., Falvey, D., Kent, S. (2006). *Market Leader Upper Intermediate*. New Edition, Pearson Longman.
- Dubicka I., O'Keeffe, M. (2007). *Market Leader. Advanced*. Pearson Longman.
- Flinders, S. (1997). *Test Your Business English*. England: Penguin Books.
- Greener, M. (1987). *Business Dictionary*. England: Penguin Books.

- Harmer, J. (1995). *The Practice of English Language Teaching*. Longman.
- Herțeg, C. (2010). *English for Business*. Alba Iulia: Seria Didactica.
- Jones, L., Alexander, R. (2000). *New international business English*. Cambridge: Cambridge University Press.
- Le Roy Miller, R. (1989). *Modern Money and Banking*. USA: New Gothic University Graphics Inc.
- MacKenzie, I. (2008). *English for the financial sector*. Cambridge: Cambridge University Press.

**FRENCH LANGUAGE**

Course Code: SIC 11-42

Type of Course: compulsory

Language of Instruction: English tutoring available for Erasmus students

Teacher's name: Lecturer Telea Coralia PhD

Seminar tutor: -

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving credits	Number of ECTS credits allocated
Class	28	2	Autumn	Grade	6

**COURSE AIM:**

Students capacity development to use the tools properly and effectively understanding and written expression in French language.

**ENTRY REQUIREMENT****COURSE CONTENTS**

1. Searching for a job ( Hire staff, find a job, to apply , to show up for an interview , find the ideal candidate)
2. Work ( to learn about the work, determine the motives of work, career success , analyze his behavior , organize the time of labor, analyze labor data)
3. Knowing and defending one's rights ( analyze a contract , compare regulations, determine the rights of employees , analyze a wage flyer, defend its rights )
4. Discover the company ( the company definition, classify and characterize the companies present the business organization , analyze the organization , present the different legal forms of business) Initiate ( start businesses , have the right profile , have an idea , get to their account , establish a business )
5. Management ( being the manager , make decisions )
6. Produce ( describing a process , spy and counterfeit, computerize and robotiser )
7. Produce ( at risk , cover risks )
8. Financing and bookkeeping ( playing with numbers , raise capital , to appeal to the financial market)
9. Finance and bookkeeping ( balance sheet analysis , analyze a diagram )
10. Placing the business in environment (knowing its partners and characterize the economic system , grow and disappear )
11. Placing the company in its environment ( adapt to changes , know the economic situation )
12. Placing the company in its environment ( the fight against unemployment , fight against inflation )
13. Exercises reformulation
14. Checking the knowledge

**TEACHING METHODS**

Problem solving, learning by discovery, exercises

**LEARNING OUTCOMES**

Students will:

- Conceived and developed as part of a complementary training, discipline "French Language" provides knowledge towards recognizing and using elements of textual analysis.
- Besides language skills, students are confronted with information about French cultural-civilizational, indispensable in developing multicultural current.

**LEARNING OUTCOMES VERIFICATION and ASSESSMENT CRITERIA**

Students will be examined at the end of the semester, on practical aspects acquisition (60% of the final grade) and active participation in seminar (40% of the final grade).

**RECOMMENDED READING**

- DANILO, Michel, TAUZIN, Béatrice, Le français de l'entreprise, Paris, Clé International, s. a.
- DANILO, Michel, TAUZIN, Béatrice, Le français de l'entreprise. Livret complémentaire, Paris, Clé International, s. a.
- Grammaires et recueils d'exercices
- BACIU, Ioan, Gramatica limbii franceze, Cluj, Echinox, 1997.
- CALLAMAND, Monique, Grammaire vivante du français, Paris, Larousse, 1989.
- COSĂCEANU, Anca, SLĂVESCU, Micaela, Gramatica limbii franceze, București, Mondero, 1993.
- GHIDU, George, PISOSCHI, Valeriu, Gramatica limbii franceze cu exerciții, București, Teora, 1996.
- JOUETTE, André, L'essentiel de la grammaire française, Manchecourt, Maxi-Livres, 2002.

- NEGREANU, Aristața, Metodă modernă de franceză pentru începători, București, Niculescu, 1999.
- NIQUET, G., Pratique du vocabulaire – apprentissage systématique et thématique du vocabulaire, Paris, Hatier, 1988.
- OBADIA, M., DASCOTTE, R., RAUSCH, A., Grammaire et pratique de la langue, Paris, Hachette, 1977.
- ROUGERIE, André, L'étude pratique de la langue française, Paris, Bordas, 1975.
- TELEA, Coralia, Teste de competență lingvistică la limba franceză, Seria Didactica, Tipografia Departamentului pentru Învățământul la Distanță, Universitatea « 1 Decembrie 1918 », Alba Iulia, 2003.
- TELEA, Coralia, Langues spécialisés – Exercices lexicaux, Seria Didactica, Tipografia Departamentului pentru Învățământul la Distanță, Universitatea « 1 Decembrie 1918 », Alba Iulia, 2007.
- TELEA, Coralia, Comptabilité et gestion de l'entreprise – recueil de textes et précis de grammaire, Seria Didactica, Tipografia Departamentului pentru Învățământul la Distanță, Universitatea « 1 Decembrie 1918 », Alba Iulia, 2005, reedit. 2008.

**MODELING AND ECONOMETRICS METHODS**

Course code: SIC 12-1

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Căbulea Lucia PhD, Wainberg Dorin PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Summer	Grade	7

**COURSE AIMS:**

Ensures taking managerial decisions in terms of efficiency for the manufacturer, using mathematical economic models and flexible with the possibility of using simulation technology.

**COURSE CONTENTS:**

1. The problem of modeling and simulation of economic processes under the managerial aspect
2. Economic-mathematical models analytical and simulation for solving of economic processes
3. The simulation type game and type Forrester

**TEACHING METHODS:**

Lecture, conversation, examples

**LEARNING OUTCOMES:**

The ability to know and understand:

- basic concepts of mathematical modeling;
- modeling of economic processes;
- the practices and procedures for drawing up algorithms;
- simulation of economic processes.

The ability to:

- identify various algorithms and procedures applicable to economic problems;
- establish scientific methods in decision making;
- propose the most appropriate mathematical economic models and simulation;
- special problems in carrying out its mission of making the decision.

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Oral exam – 40%; Activity during the semester – 20%; Practical work – 40%.

**RECOMMENDED READING:**

- Pecican E. Ș., *Econometrie*, Ed. C.H. Beck, București, 2006.
- Rațiu-Suciu C., *Modelarea & simularea proceselor economice*, Ed. Economica, București, 2003.
- Rusu, E., *Decizii optime în management, prin metode ale cercetării operaționale*, Ed. Economica, București, 2001.



## SCIENTIFIC RESEARCH METHODOLOGY IN ECONOMICS

Course Code: SIC 12-2

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Vasile Burja, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	28	2	Summer	Grade	4

### COURSE AIMS:

The fundamental aim of the course is the development of scientific research skills in the field of economics.

The specific aims of the course are:

- the training of future specialists in the scientific research of economic phenomena.
- the possibility to identify real economic problems that master students should solve by making use of scientific research methods and tools which are specific to the field of study.

### ENTRY REQUIREMENTS: -

### COURSE CONTENTS:

1. Theory of economic growth, foundation of the economic growth policy
2. Role and place of the scientific research methodology and its links with economic theory and practice
3. Peculiarities of the economic phenomenon. Rules and requirements of the scientific research methodology. Errors of the economist
4. Stages and main tools of scientific research
5. Scientific documentation and learning
6. Understanding and explaining the economic phenomenon
7. Logic and mathematical means of formulation of scientific hypotheses
8. The economic model – knowledge aspects and limitations
9. Verification of hypotheses and validation of scientific conclusions
10. Elaboration, writing and public presentation of a scientific paper

### TEACHING METHODS:

Lecture, conversation, exemplification.

### LEARNING OUTCOMES:

- The ability to know and understand the fundamentals and the importance of scientific research.
- The ability to identify the peculiarities of scientific research in the field of economics
- The ability to use the most appropriate techniques and procedures for the investigation of economic phenomena
- The ability to participate as members in research teams.
- The ability to elaborate, write and present a scientific paper
- Understanding professional ethics of scientific research

### LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written paper 50%; mid-term test 50%.

### RECOMMENDED READING:

- Andronescu C. Șerban – *Tehnica scrierii academice*, Editura Fundației România de mâine, București, 1997.
- Constantinescu, N.N., *Probleme ale metodologiei de cercetare în știința economică*, Editura Economică, București, 1998.
- Popescu Constantin, *Metologia cercetării științifice economice*, Editura ASE, București, 2006.
- Rădulescu St. Mihaela, *Metodologia cercetării științifice*, Editura Didactică și Pedagogică, București, 2007.
- Ristea Ana Lucia, Valeriu Ioan-Franc, *Metodică în cercetarea științifică*, Editura Expert, 2009
- Popper, Karl *La connaissance objective*, Paris, Aubier, 1991.

**MANAGEMENT OF TREASURY AND RISK**

Course code: SIC 12-3

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Topor Ioan Dan, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Summer	Grade	6

**COURSE AIMS:**

The discipline follows both the formation of some theoretical and concrete images on the market economy and familiarizing with the specific calculation tools of economics, financial understanding of phenomena at the enterprise level.

**COURSE CONTENTS:**

- CHAPTER 1. CONTENT OF FINANCIAL MANAGEMENT
- CHAPTER 2. INFLUENCE OF GLOBAL FINANCIAL SYSTEM ON FINANCIAL MANAGEMENT OF THE ENTERPRISE
- CHAPTER 3. GENERAL ASPECTS ON FINANCIAL DIAGNOSIS OF THE ENTERPRISE
- CHAPTER 4. FINANCIAL SITUATION OF THE ENTERPRISE APPRECIATED ON THE FINANCIAL BALANCE
- CHAPTER 5. FINANCIAL CIRCUIT
- CHAPTER 6. DIAGNOSIS OF THE PROFITABILITY
- CHAPTER 7. RISK DIAGNOSIS
- CHAPTER 8. SELECTING THE WAYS OF FINANCING THE ENTERPRISES
- CHAPTER 9. FINANCE COST AND ITS COROLLARY WITH THE FINANCIAL STRUCTURE OF THE ENTERPRISE
- CHAPTER 10. EVALUATION OF INVESTMENT PROJECTS
- CHAPTER 11. DEPRECIATION OF FIXED ASSETS
- CHAPTER 12. ENTERPRISE TREASURY
- CHAPTER 13. BUDGET OF INCOMES AND EXPENSES OF THE ENTERPRISE

**TEACHING METHODS:** Lecture, conversation, exemplification.

**LEARNING OUTCOMES:**

The course aims to provide master students the necessary knowledge about specific notions related to the treasury of the enterprise and the risk. Also clarify the meaning of concepts such as: financial diagnosis, budget of incomes and expenses of the enterprise, financial circuit of the enterprise, financial balance of the enterprise.

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Written exam – 50%; project – 50%.

**RECOMMENDED READING:**

- Burja V., Todea N., Burja C., *Analiza financiară și evaluarea societăților comerciale*, Editura Risoprint, Cluj-Napoca, 2003.
- Adochiței M., Bistriceanu Gh., Negrea E., *Finanțele agenților economici*, Editura Economică, București, 2001.
- Hada T., *Gestiunea financiară a întreprinderii*, Editura Aeternitas, Alba Iulia, 2009.
- Charreaux G., Choinel A., *Finanțele agenților economici*, Editura Economică, București, 2001.
- Burja C., *Analiza economico financiară*, Editura Risoprint, Cluj Napoca, 2005.
- Petrescu, Silvia, *Diagnostic economic-financiar. Metodologie. Studii de caz*, Editura Sedcom Libris, Iași, 2004;
- Prunea, Petru, *Riscul în activitatea economică. Ipostaze. Factori. Modalități de reducere*, Editura Economică, București, 2003;
- Achim Monica Violeta, *Analiza economico-financiară*, Ed. Risoprint, Cluj-Napoca, 2009;
- Allen J.- coord., *Ghidul financiar al întreprinzătorului*, Ed. București 1997;
- Bătrâncea I, Bătrâncea L.M., Borlea S-N, *Analiza financiară a entității economice*, Ed. Risoprint, Cluj-Napoca, 2007;
- Gh. Băileșteanu, Gabriela Lucia Șipoș, Camelia Szathmary-Miclea, Răzvan D. Burz. *Economia întreprinderii - Diagnostic, risc și inovare*, Editura Universității de Vest Timișoara, Timișoara, 2007

## FISCAL MANAGEMENT

Course code: SIC 12-4

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Tamas Attila, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Summer	Grade	6

### COURSE AIMS:

The assimilation of general knowledge on treasury and taxation, fiscal policy, tax system in Romania, taxation in various countries in Europe. This knowledge is required to have an overview on the national and international taxation.

### COURSE CONTENTS:

1. Definition of the fiscal and taxation
2. The system of taxes in Romania
3. Taxes stipulated by the tax code
4. Fee stamp
5. Customs duties. Imposing the percentage rate
6. Taxation in Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland
7. Taxation in Italy, Luxembourg, Netherlands, Portugal, UK, Spain, Sweden
8. Taxation under the *acquis communautaire*

### TEACHING METHODS:

Lecture, interactive course, debates

### LEARNING OUTCOMES:

Is not the case

### LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 70%; Practical work during semester – 30%.

### RECOMMENDED READING:

- Alexandru F., *Fiscalitate și prețuri în economia de piață*, Ed. Economică, București, 2002.
- Brezeanu P, Șimon I., Celea S., *Fiscalitate europeană*, Ed. Economică, București, 2005.
- Cătinianu F., *Finanțe publice – îndrumător teoretic și practic*, Ed. Marineasa, Timișoara, 2000.
- Drosu Șaguna D., Șova D., *Drept financiar public*, Ed. All Beck, București, 2005.
- Grigorie-Lăcrița N., *Fiscalitate - soluții practice*, Ed. Tribuna Economică, București, 2003.
- Hada T., Macavei L., *Fiscalitatea din România în anul 2011*, Ed. Aeternitas, Alba Iulia, 2011.
- Hada T., ș.a., *Fiscalitatea în România după aderarea la UE*, Ed. Risoprint, Cluj Napoca, 2007.
- Popa A. F., *Contabilitatea și fiscalitatea rezultatului întreprinderii*, Ed. CECCAR, București, 2011.

**FINANCIAL REPORTING ACCORDING TO THE EUROPEAN AND INTERNATIONAL STANDARDS**

Course code: SIC12-5

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Ivan Raluca, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Summer	Grade	8

**COURSE AIMS:**

The course is designed to give students an introduction to the main financial reporting standards and to develop an understanding of the interpretation of financial statements, partly through understanding the effects of core financial transactions, reading financial reports and investigating how financial accounts are prepared and the accounting figures are created. This is a course that assumes prior knowledge of accounting. The course will explore the form and function of financial reporting and the nature of data used in the production of financial statements and how this data is collected and processed in the preparation of financial reports, with reference to the underlying accounting concepts. The principal focus will be related to the interpretation and use of the financial data by non-accounting stakeholders.

**COURSE CONTENTS:**

1. Accounting's principles
2. Balance sheet
3. Profit and loss account
4. Statement of changes in equity
5. Cash flow statement
6. Notes to the annual financial statements

**TEACHING METHODS:**

Lecture, conversation, exemplification.

**LEARNING OUTCOMES:**

- Explain the nature and purpose of the three major financial statements and assess their usefulness for various purposes within the context of regulation in financial reporting in the UE, including the implications of international regulatory structures.
- Compare and contrast the features of different types of accounting entities, and be aware of the implications of organisational form on the structure and nature of financial statements.
- Describe, apply and explain the meaning of key financial accounting terms, concepts and ideas and be able to discuss and illustrate the implications of these in relation to accounting data and financial reports.
- Discuss and evaluate the limitations of financial reports, ratios and other tools and methods of financial analysis. Drawing up professional projects using several methods and principles acknowledged in the field.

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Written exam – 50%; projects during semester – 50%.

**RECOMMENDED READING:**

- <http://www.ifrs.org>
- [http://ec.europa.eu/finance/general-policy/policy/index\\_en.html](http://ec.europa.eu/finance/general-policy/policy/index_en.html)

## ANALYSIS AND DIAGNOSTIC OF COMPANIES BASED ON THE FINANCIAL STATEMENTS

Course code: SIC 211

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Burja Camelia, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Autumn	Grade	8

### COURSE AIMS:

The course has as main aim to form and develop the students' capacity to perform an economic financial diagnosis of the companies using methods and techniques specific based on information provided by the financial statements. It contributes to development of the students' ability to analyse, synthetize and interpret the accounting information in order to evaluate the economic problems of company.

The first part of the course presents the content of the financial statements, their importance and users of information. Other chapters trait aspects related to indicators which can be used to analyse the financial position of company, the profitability and the risks associated.

### COURSE CONTENTS:

- CHAPTER 1. FINANCIAL STATEMENTS – IMAGE OF COMPANY'S ACTIVITY
- CHAPTER 2. ANALYSIS OF THE FINANCIAL POSITION OF COMPANY. ANALYSIS OF THE PATRIMONY'S STRUCTURE. ANALYSIS OF PATRIMONY'S EFFICIENCY. ANALYSIS OF PATRIMONY'S EQUILIBRIUM.
- CHAPTER 3. ANALYSIS OF THE FINANCIAL PERFORMANCE OF COMPANY
- CHAPTER 4. ANALYSIS OF RISKS

### TEACHING METHODS:

Lecture, conversation, exemplification.

### LEARNING OUTCOMES:

- knowledge of economic and financial phenomena specific in companies based on financial statements,
- acquiring of the main techniques and methods to analyze the financial flows of the annual reports of companies to carry out a financial diagnosis,
- practical skills to analyze the financial statements, evaluate and identify the internal reserves for a better management of economic activity.

### LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 75%; verification during semester – 25%.

### RECOMMENDED READING:

- Alexander D., Britton A., Jorissen A., International Financial Reporting and Analysis, London: Thomson, 2005
- Burja Camelia, Analiza și diagnosticul entităților pe baza situațiilor financiare Seria Didactică, Universitatea „1 Decembrie 1918” Alba Iulia, 2013
- Meigs R., Meigs m., Accounting: The basis for business decisions, McGraw-Hill Book Company, 1996
- Pincus K., Core Concept of accounting information: Theme I. The users of accounting information, McGraw-Hill Book Company, 2000
- Popescu D.D., Enterprise Analysis, Editura ASE, Bucharest, 2009
- Ryan, B., Corporate Finance and valuation, London: Thomson, 2007

**TECHNIQUES AND METHODS OF EVALUATION ENTITIES**

Course code: SIC 21-2

Type of course: compulsory

Language of instruction: Romanian

Name of lecturer: Dănulețiu Adina Elena/ Cioca Ionela Cornelia , PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Autumn	Grade	8

**COURSE AIMS:**

- Acquisition of knowledge regarding the evaluation entities
- Acquire knowledge on how to apply the methods and techniques of evaluation entities
- Skills training to prepare the assessment report

**COURSE CONTENTS:**

1. Main approaches in accordance with International Valuation Standards in estimating business
2. Other approaches to value and company performance and shareholder value, specific listed companies
3. Methods of assessment based on assets
4. Analiza market rates
5. Valuation for financial reporting
6. Evaluarea in order mergers
7. Assessment of credit guarantee
8. Assessment for liquidation
9. Evaluation and environmental factors

**TEACHING METHODS:**

Lecture, conversation, exemplification.

**LEARNING OUTCOMES:**

- Develop the capacity of analysis, synthesis and independent interpretation of accounting information to assess economic problems
- Investigation of conditions and situations to communicate complex economic arguments and demonstrate the results of its evaluation
- Ability to work independently and / or in teams, to identify solutions for solving specific economic problems in providing the necessary accounting information management entities
- Possibility to register the accountancy professional organizations

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Written exam – 70%; verification during semester – 30%.

**RECOMMENDED READING:**

- Anghel I., Oancea Negescu M., Anica Popa A., Popescu A.M., *Evaluarea întreprinderii*, Economică Publishing House, București, 2010;
- Pavaloaia W., Pavaloaia D., *Diagnostic și evaluarea întreprinderii*, Tehnopress Publishing House, Iași, 2006;
- Stan S., Anghel I., *Evaluarea întreprinderii*. Ediția a cincea revizuită. IROVAL, București, 2013.
- Todea N., *Evaluarea proprietății imobiliare și a întreprinderii*, Aeternitas Publishing House, Alba Iulia, 2004;
- Toma M., *Inițiere în evaluarea întreprinderii*, Ediția a IV –a revizuită și adăugită, CECCAR Publishing House, București, 2011;
- International Valuation Standards, ANEVAR, Bucharest, 2015;
- Minister of Finance no. 1802/2014 for the approval of accounting regulations on the annual individual and consolidated financial statements, Official Gazette no. 963/2014.
- Accounting Law no. 82/1991, as amended and supplemented, Official Gazette no. 454 of 18 June 2008.

## PROCEDURES FOR FINANCIAL AUDIT

Course code: SIC 21-3

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Tatiana Danescu, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Autumn	Grade	6

### COURSE AIMS:

- Deepening the theoretical knowledge needed to identify and understand the insurance services, namely the financial audit services;
- Knowledge and information deepening on financial audit methods and techniques;
- Explanation and interpretation of the audit process by the development of the activities involved in an insurance mission.

### COURSE CONTENTS:

1. Activities of preplanning the audit mission
2. Risk assessment
3. Plan and audit program
4. Audit Procedures
5. Survey technique
6. Audit evidence
7. Audit report

### TEACHING METHODS:

Lecture, conversation, exemplification.

### LEARNING OUTCOMES:

- *Critically - constructive interpretation of audit and control phenomena among economic agent and making value grounded judgments;*
- *Ability to organize and exercise specific tasks of financial audit;*
- *Diversification and completion of financial and accounting knowledge, interdisciplinary approach of business operations to ensure the possibility of providing consulting services in auditing and control area*

### LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 75%; verification during semester – 25%.

### RECOMMENDED READING:

- Tatiana Dănescu, *Audit Procedures and Techniques*, Editura Irecson, București, 2007.
- Alvin A. Arens, James K. Loebbecke, *Audit. An Integrated Approach*, Editura Arc, 2006 (translation).
- Stoian A., Țurlea E., *Accounting Financial Audit*, Editura Economică, București, 2011.
- *OUG nr.75/1999 republished, regarding the activity of financial audit*, republished in the Official Gazette, Part I no. 598 of 22/08/2003
- Financial Audit, Briciu Sorin, Tamas S. Attila, Adela Socol, Raluca Ivan, Seria Didactica, Alba Iulia, 302 p, 2014
- *Chamber of Financial Auditors in Romania, Guide for Audit Quality*, Editura CAFR, 2014

**INTERNATIONAL STANDARDS FOR GOVERNMENTAL ACCOUNTING**

Course code: SIC 21-4

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Cenar Iuliana, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Autumn	Grade	8

**COURSE AIMS:**

- Dissemination of international accounting standards in the public sector and the awareness of their need for non-discriminatory treatment in the calculation of macroeconomic indicators and to improve coordination of public finance policies.
- Acquisition of knowledge about the major changes that occurred in the accounting of the public sector, nationally and internationally;
- The capacity of reasoning in order to apply in the ours public accountingnrules and regulations converged with the international ones;
- Developing skills regarding the international public sector accounting practices.

**COURSE CONTENTS:**

1. General guidelines on international accounting standards
2. Public institutions accounting convergence with International Public Sector Accounting Standards (IPSAS).
3. IPSAS for accrual accounting.
4. IPSAS for cash accounting.
5. European Public Sector Accounting Standards (EPSAS).

**TEACHING METHODS:**

Lecture, conversation, exemplification.

**LEARNING OUTCOMES:**

- Analysis and interpretation of the accounting information in relation with the realities and the international trends in the public sector accounting.
- Identifying tools and strategies needed to build a rational accounting system for the public sector, efficient and internationally compatible.

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Written exam – 75%; verification during semester – 25%.

**RECOMMENDED READING:**

- **Cenar I.**, *Cash Accounting Standardization in the Public Sector*, International Colloquium on Research Advances&Trends in Accounting, Auditing and Finance, Annales Universitatis Apulensis, Series Oeconomica, Finanțe-Contabilitate, Alba Iulia, 2010, ISSN 1454-9409, p. 79-87.
- **Cenar I.**, *Call for professional judgment. policy and accounting Estimates Changes Within Public Institutions*, Annales Universitatis Apulensis, Series Oeconomica, nr.14/2012, vol. 2, p. 348-356.
- **Cenar I.**, *Accounting policies and treatments of contingent assets and liabilities in public institutions*, Annales Universitatis Apulensis, Series Oeconomica, Finanțe-Contabilitate, Alba Iulia, 2011, ISSN 1454-9409, p. 231 – 240.



## LEGAL ENVIRONMENT OF ENTITIES

Course code: SIC 22-2

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Luha Vasile, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	28	2	Summer	Grade	6

### COURSE AIMS:

Students develop the capacity to use legal instruments in economic practice. Improving general knowledge on civil law, commercial, financial and business orientation and current jurisprudence and literature domestic and community.

### COURSE CONTENTS:

1. Introduction to commercial law
2. Enterprise and professional in view of the new civil code
3. Commercial companies
4. Operating companies
5. Type of company
6. Groups of companies
7. Professional contracts
8. Insolvency procedure
9. Check, bills of exchange, warrants
10. The legal regime of securities transactions

### TEACHING METHODS:

Lecture, conversation, exemplification

### LEARNING OUTCOMES:

- Acquiring theoretical knowledge and skills applied theory of law
- Practical skills training on the proper use of tools specific legal economic and financial activity
- Training of practical skills of analysis and interpretation of legal texts, sources of law, principles, national jurisprudence, EU and CEDO

### LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 60%; Practical work during semester – 40%.

### RECOMMENDED READING:

- I.L. Georgescu, *Drept comercial român – Teoria generală a obligațiilor comerciale. Probele. Contractul de vânzare, cumpărare comercială*, Ed. Lumina Lex, București, 1994.
- Ion Turcu, *Contractele comerciale*, Vol. I-II, Ed. Lumina Lex, București, 1997.
- V. Luha, *Drept comercial*, Ed. Continental, Alba Iulia, 1998.
- V. Luha, *Support de curs – drept comercial*, Alba Iulia, 2011.
- Vasile Luha, *Titluri de credit*, Ed. Lumina Lex, București, 1998.
- Daniel Mihai Șandru, *Pacte societare*, Ed. universitară, București, 2010.
- Cristian Gheorghe, *Drept comercial european*, Ed. CH Beck, București, 2009.

**ACCOUNTING EXPERTISE AND PROFESSIONAL DEONTOLOGY**

Course code: SIC 22-2

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Deaconu Sorin-Constantin, PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	56	4	Summer	Grade	8

**COURSE AIMS:**

This discipline aims to develop professional reasoning upon a certain type of transactions and events for the elaboration of an accounting expertise report.

**COURSE CONTENTS:**

1. Benchmarks for the accounting professionals
2. The organisation and functioning of CECCAR
3. Judiciary accounting expertise
4. Extra judiciary accounting expertise
5. Organising accountancy for the expertise offices
6. Professional doctrine and deontology

**TEACHING METHODS:**

Lecture, conversation, exemplification.

**LEARNING OUTCOMES:**

- The assimilation of knowledge upon a specific economical domain for registering as a judiciary expert;
- Learning to express opinions upon economical transactions and events;
- Gaining competencies for the elaboration of accounting expertise reports.

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Written exam – 60%; verification during semester – 40%.

**RECOMMENDED READING:**

- Accounting Law no. 82/1991 with the further amendments and completions republished in the Official Journal no. 454/2008.
- The Order 2634/2015 for financial accounting documents, Official Journal no. 910/2015.
- The Law no. 227/2015 regarding the Fiscal Code with the further amendments and completions, Official Journal no. 688/2015.
- [www.ceccar.ro](http://www.ceccar.ro).

**PRACTICE**

Course code: SIC22-3

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Dănulețiu Adina PhD, Cioca Ionela Cornelia PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	-	-	Summer	Grade	10

**COURSE AIMS:**

Each discipline provided in the plan of education in the master program is accompanied by specific research topics for practice. Before drafting scientific research project, master students must study scientific research Methodology economic discipline. Through its master skills and abilities are formed scientific investigation of economic phenomena. Assimilated knowledge and skills acquired will provide master the ability to identify the real economic problems that to solve calling the methods and tools of scientific investigation.

Master's students must develop a research topic proposed in a practical project. Master students will sustain the project with colloquium to promote the Practice. Scientific research results will be used by students through articles in professional journals and achieving dissertation.

**COURSE CONTENTS:**

1. The accounting information system the analysis and diagnostic for analysis of company activity
2. The accounting information system the analysis and diagnostic for resources management
3. The information system the analysis and diagnostic for expenditures included in accounting
4. The information system the analysis and diagnostic for financial and economic situation of an economic entity
5. The accounting information system the analysis and diagnostic for company balance
6. The information system the analysis of the company balance sheet structures and results
7. Analysis of the rentability of the company using accounting information
8. Making a report assessing the land or a building

**TEACHING METHODS:**

Is not the case

**LEARNING OUTCOMES:**

Is not the case

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Exam – 100%

**RECOMMENDED READING:**

Is not the case

**MASTER THESIS WRITING**

Course code: SIC 22-4

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: \_\_\_\_\_ PhD

Full time studies

Form of instruction	Number of teaching hours per semester	Number of teaching hours per week	Semester	Form of receiving a credit for a course	Number of ECTS credits allocated
Class	-	-	Summer	Grade	6

**COURSE AIMS:**

Discipline aims at preparing the dissertation to be sustained to master exam, as a summative exam for graduating final. Elaboration of the dissertation is preceded by following economic discipline Methodology economic discipline and practice, evidenced by the development of a practical study.

**COURSE CONTENTS:**

Is not the case

**TEACHING METHODS:**

Is not the case

**LEARNING OUTCOMES:**

Is not the case

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**

Presentation and defending of license – 100%

**RECOMMENDED READING:**

Is not the case