

MICROECONOMY

Course code: CIG 111

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Vasile BURJA PhD/Iulian Bogdan DOBRA, 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	42	3	Autumn	Grade	5

COURSE AIMS:

These course cover a number of topics related to microeconomics. This introductory course teaches the fundamentals of microeconomics. Also, topics include consumer theory, producer theory, and the behaviour of firms, market equilibrium, monopoly, issues about costs of production, completion, price, and the role of the government in the economy, allocation of net income.

COURSE CONTENTS:

- CH 1. Introduction to Political Economy
- CH 2. Economic Activity - The Main Form Social Action
- CH 3. General Characteristics of Exchange Economy
- CH 4. The Modern System of Market Economy
- CH 5. Production Factors and Their Use
- CH 6. Costs of Production
- CH 7. Market, Competition, Price
- CH 8. Allocation of Net Income

TEACHING METHODS:

Lecturing, Demonstrating, Collaborating (i.e. Classroom discussion, Debriefing, Classroom Action Research), Recitation.

LEARNING OUTCOMES:

- To provide an introduction to fundamentals of microeconomics;
- The course is intended both for graduate students who wish to develop a solid background in game theory in order to pursue research in the applied fields of economics and related disciplines, and for students wishing to specialize in economic theory;
- To give an introduction and to learn, judge, make decisions, have a personal opinion or interpretation to some of the main subjects in this field: economic activity, exchange economy, market economy, production factors, cost production, competition, price, net income.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written test examination – 70%; Verification during semester – 30%.

RECOMMENDED READING:

- J. SHIELD NICHOLSON, M.A., D.SC., (1893), “*Principle of political economy*”, Introduction, page 10, McMillan and Co, New York and London,;
- JOHN LANCELOT SHADWELL, (1877), “*A system of political economy*”, Chapter I, page 1, Trubner and Co., Ludgate Hill;
- REV. T. R. MALTHUS M.A. F.R.S. “*Principles of Political Economy*” Chapter II, page 50 (value) William;
- ADAM SMITH, (1920), “*The Wealth of Nations*” BOOK I, Chapter IV, page 66; P.F. Collier and son, New York, USA;
- HARTUR TWINING HADLEY, (1896), “*Economics, an account of the relation between private property and public welfare*” Chapter VII, page 190 G. P. Putman’s son, London,;
- PAUL A. SAMUELSON & WILLIAM NORDHAUS, (2001), “*The Economics*”, 17th edition Chapter II, Irwin/McGraw-Hill;
- POPPA DORINA, KISS MELINDA & SZIKI KLARA, “Contemporary approaches of company performance analysis based on relevant financial information” University of Oradea, faculty of Economic;
- DAVID BESANKO & RONALD R. BRAEUTIGAM, (2004), “*Microeconomics*” 4th edition Chapter VI, page 200, , Jhon Wiley & sons, inc.;
- LUCIAN-LIVIU ALBU & GEORGE GEORGESCU, (1994), “Problems in the structure of Romania’s economy” MPRA Paper No. 29880;

- HERBERT J. DAVENPORT “*Economics of enterprise*” (1968), Chapter II, page 19; Chapter III, page 28 Augustus M. Kelley, New York, USA;
- GEORGE BINNEY DIBBLEE M.A., (1912), “*The laws of supply and demand*” Chapter II, page 12 Constable and company ltd, London, UK;
- DAVID RICARDO, (1912), “*The principles of political economy and taxation*” Chapter VI, page 64, J.M. Dent & Son Ltd, London; E.P. Dutton & CO, New York, USA.

MATHEMATICS APPLIED IN ECONOMICS

Course Code: CIG 112

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Lucia Căbulea, PhD

Seminar tutor: Dorin Wainberg, 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	5

COURSE AIMS:

This course is designed to introduce students to various topics in mathematics and uncertainty that they will encounter in economics sciences. The concepts are illustrated with actual examples from the specialized literature. Exercises are designed to encourage the student to begin thinking about applied mathematics within a theoretical context. Today, the theory of applied mathematics has found many applications in economics. In this course, the students will learn the basic terminology and concepts of applied mathematics in economics.

Mathematics is increasingly important in terms of the expression and communication of ideas in economics. A thorough knowledge of mathematics is indispensable for understanding almost all fields of economics, including both applied and theoretical fields. Especially understanding of elements of calculus and linear algebra are crucial to the study of economics. This class is designed to provide the appropriate mathematical tools for students who are interested in economics with policy concentration. The formal derivations of the mathematical tools needed will be the heart of this class. Economic concepts and models can often be easily and precisely described in terms of mathematical notation when words and graphs would fail or mislead us so the intent of this course is to teach you the language of mathematics and how to use it to better understand economics. Therefore, as applications of the mathematical concepts covered in class, examples and motivation will be drawn from important topics in economics.

ENTRY REQUIREMENTS: -

COURSE CONTENTS:

- Chapter 1. Linear Programming
 - 1.1. Solving a linear programming problem
 - 1.2. Duality. Dual simplex algorithm
 - 1.3. Reoptimization of linear programming problems
 - 1.4. Parametric linear programming
 - 1.5. Transportation problems
 - 1.6. Reoptimization of transportation problems
 - 1.7. Parametric transportation problems
 - 1.8. Special types of transportation problems
- Chapter 2. Elements of financial mathematics
 - 2.1. Simple interest
 - 2.2. Compound interest
 - 2.3. Annual installment payments (annuities)
 - 2.4. Repayment of loans and borrowings

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

Modelling and solving some medium complexity level problems, using the mathematical and computer sciences knowledges.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written paper 50%; mid-term test 30%; seminar activities 20%.

RECOMMENDED READING:

- Dixit, A.K., *Optimization in economics theory*, Oxford University Press, 1990
- Simon, C.P., Blume, L., *Mathematics for economists*, W.W Norton, 1994
- Carter, M., *Mathematical Economics*, MIT, Cambridge, 2001
- Nering, E. D., Tucker, A. W., *Linear Programs and Related Problems*, Academic Press, Boston, 1993
- Nash, S. and Sofer, A., *Linear and Nonlinear Programming*, McGraw-Hill, New York, 1996

BASICS OF INFORMATICS

Course code: CIG 113

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Cucu 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	4	Autumn	Grade	5

COURSE AIMS:

Familiarizing students with the basic concepts of IT, especially with utility in economics.

COURSE CONTENTS:

1. The computing system
2. Concepts Internet: Internet domains, websites
3. Design documents and presentations: principles and recommendations
4. Concepts spreadsheet
5. internet service
6. Processing documents
7. Spreadsheets

TEACHING METHODS:

Interactive lecture (slide show), discussions

LEARNING OUTCOMES:

Students specialization using internet services and office applications, document processing, spreadsheet, presentations.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Militaru Gheorghe, *Sisteme informatice pentru management*. Ed. ALL, 2004.
- Bird Linda, *Internet. Ghid complet de utilizare*, Ed. Corint, 2004.
- http://www.openoffice.org/ro/doc/user_guide/initiere/GS-Master.pdf

BASICS OF ACCOUNTING

Course code: CIG 114

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	6

COURSE AIMS:

- To develop the student's capacity to make up and use the accounting information at unit level correctly and efficiently
- To acquire fundamental knowledge about the aims and methods in the field of accounting;
- To know the principles, procedures, and instruments used to reflect accounting transactions and events
- To form and open-minded epistemic attitude related to the field of accounting

COURSE CONTENTS:

1. Introduction to Accounting. Accounting – definition. Economic information system organisation. The structure of the economic information system. Accounting – main component of economic records. Tasks, functions, and types of accounting.
2. Financial reports and communication of accounting information.. Views upon the object of accounting. The fundamental equation in accounting. The financial positioning (assets, euties, liabilities). Global result (expenses, income, and results). Rectifying and regulation structures. General principles for accounting organisation General aspects about the accounting method. Accounting method procedures. Principles of accounting method.
3. Accounting information system. Accounting documents (content, justificative documents, document processing in accounting, accounting synthesis documents). Inventory and assessment in the field of accounting. Inventory: concept and stages. The need and moments of assessment in accounting. Re-assessment in the accounting system
4. Double representation of the financial positioning with adjutancy of the balance sheet. Balance sheet definition and characteristics. Presentation of the structure with the balance sheet. Types of balance sheet changes. Previous stages to the setting up of the balance sheet
5. Double entry accounting system. Definition and need of account. Forms of account. Elements of account Account functioning rules. Double entry accounting and sequence of accounts. Accounting analysis of the economic operations and their reflection in the accounting system. Accounting normalisation.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Knowledge and understanding of the fundamental concepts, methods and theories in the field of accounting
- Use of fundamental knowledge in order to explain and interpret various types of concepts, situations, processes, projects, etc. associated to the accounting field;

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Cenar I., *Fundamentals of Accounting*, Didactica Series, Alba Iulia, 2009.
- Cenar I., *Dilemmas and controversies concerning the heritage and its role on accounting stage*, International Journal of Academic Research in Business and Social Sciences, Volume 2, Issue 12, December, 2012, p. 2353-2366.

HISTORY OF ECONOMY

Course Code: CIG 115

Type of course: optional

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Cosmin Popa-Gorjanu, PhD

Seminar tutor:-

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	14	1	Autumn	Grade	3

COURSE AIMS:

- To stimulate the formation of historical perspective in understanding the working of economic systems
- The learning of chronological and thematic landmarks in economic history.
- Recognition of the interdependence between social, cultural, and economic phenomena.
- Recognition of the synchronicity of economic phenomena in Romania and the broader regional and global economic systems.

ENTRY REQUIREMENTS:

Introduction to Ancient General History; introduction to Medieval History of Romanians; Introduction in the General Medieval History.

COURSE CONTENTS:

1. Introduction. Research methods in history. History as reality and history as knowledge. Historical sources. Auxiliary bibliographical tools. Romanian Historical Bibliography. Using library catalogues in retrieving bibliographical information.
2. The conditions of economic development from Prehistory to the Middle Ages. The gathering-hunting-fishing economy. Agricultural economies. Neolithic age. Bronze Age economy. Iron Age. The economy in the Roman Empire. Roman Dacia. From Roman withdrawal from Dacia to the tenth century.
3. The economy on the territory of Romania between 1000-1600. The conditions of development in tenth-eleventh centuries. The formation and expansion of Kingdom of Hungary. The organization of Transylvania. The formation of the principalities of Wallachia and Moldova. Political and administrative organization of the Romanian principalities. Economic development of Romanian principalities. The regime of Ottoman domination and its economic features.
4. The economy from 1600-1848. General conditions of development in sixteenth century. The economy of the Romanian principalities in the seventeenth century. The economy of the Romanian principalities in the eighteenth century. Industrial revolution. Economic developments in the first half of the nineteenth century.
5. Romanian economy between 1848-1948. The premises of modernization. Legislative, institutional, and economic modernization between 1859-1918. Modernization of infrastructure. Agriculture. Industry. Development of national monetary system. Banking and credit system. The economic evolutions from 1918 to 1939. Agriculture. Industry.
6. Romanian economy between 1948-1965. Political conditions at the end of world war two. The imposition of the communist regime and the economic consequences of the Soviet domination. The establishment of planned economy.
7. Romanian economy from 1965 to 1989. The conditions of economic development. Industry. Agriculture. Transports. Commerce. Conclusions.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- retrieval of written sources on the historical past;
- establishing historical facts on the basis of historical sources and outside of these;
- the concrete production of new historical knowledge on the basis of deeper insights within the study of an epoch and/or of a medium complexity historical subject.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written paper – 30%; oral exam – 70%.

RECOMMENDED READING:

- Axenciuc, Victor, *Introducere în istoria economică a României. Epoca modernă*, București, 1997.

- Constantinescu, N. N. coordonator, *Istoria economică a României. Vol. II 1939-1989*, București, 2000.
- Gunder, Frank André, "Soviet and East European 'Socialism': A Review of the International Political Economy on What Went Wrong" în *Review of International Political Economy*, Vol. 1, No. 2 (Summer, 1994), pp. 317-343.
- Madgearu, Virgil, *Evoluția economiei românești după războiul mondial*, București, 1995.
- Murgescu, Bogdan, *România și Europa. Acumularea decalajelor economice (1500-2010)*, Iași, Polirom, 2010.
- Papacostea, Șerban, *Oltenia sub stăpânirea austriacă 1718-1739*, București, 1998.
- Prodan, David, *Problema iobăgiei în Transilvania 1700-1848*, București, 1989.
- Turnock, David, „The Pattern of Industrialization in Romania” în *Annales of the Association of American Geographers*, vol. 60, No. 3 (Sep., 1970), pp. 540-599.
- Idem, *The Economy of East Central Europe 1815-1989. Stages of transformation in a peripheral region*, London-New York, Routledge, 2006.
- Idem, *Aspects of Independent Romania's Economic History with Particular Reference to Transition for EU Accession*, Ashgate, 2007. (cap. I-II, p. 1-31)
- Weber, Max, *Etica protestantă și spiritul capitalismului*, București, Humanitas, 1993.

BUSINESS ENGLISH

Course Code: CIG 116.1

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	3

COURSE AIMS:

1. To develop the capacity of identifying and analyzing a large variety of economic texts (business, accounting, finance, banking).
2. To develop oral and written communication abilities with the adequate use of Business English standards.
3. To develop the ability to sustain an idea / opinion both in oral and in written business communication.

ENTRY REQUIREMENTS:

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COURSE CONTENTS:

UNIT 1: THE BUSINESS WORLD

UNIT 2: THE INVISIBLE HAND OF THE MARKET

UNIT 3: INFLATION, INTEREST AND EXCHANGE RATES AND THEIR LINKS WITH INFLATION

UNIT 4: STARTING UP A BUSINESS

UNIT 5: THE FLOW OF FUNDS

UNIT 6: ORGANIZING A COMPANY

UNIT 7: FORMS OF BUSINESS

UNIT 8: TYPES OF INSURANCE

UNIT 9: THE MARKET AND THE MARKETING PROCESS

UNIT 10: PRICING, ADVERTISING AND SELLING

UNIT 11: FINANCIAL RESOURCES

UNIT 12: WAGES AND SALARIES

UNIT 13: ACCOUNTING AND BOOKKEEPING

UNIT 14: FINANCIAL STATEMENTS

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.
- 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.
- Herteg, C. (2010). *English for Business*. Alba Iulia: Seria Didactica.
- Jones, L., Alexander, R. (2000). *New international business English*. Cambridge: Cambridge University Press.
- Manton, K. (2005). *First Insights into Business*. Workbook. Pearson Longman.
- Popescu, T., Herteg, C. (2010). *Tests of Business English*. Alba Iulia: Editura Aeternitas.
- Robbins, S. (2005). *First Insights into Business*. Students' Book. Pearson Longman.
- Rogers, J. (2011). *Market Leader. Upper Intermediate Business English Practice File*. London: Pearson Longman.
- Storton, L. (2006). *New English File. Intermediate Test Booklet*. Oxford: Oxford University Press.
- Wyatt, R. (2007). *Check your English Vocabulary for Business and Administration*. London: A & C Black Publishers Ltd.

FRENCH LANGUAGE

Course Code: CIG 116.2

Type of Course: compulsory

Language of Instruction: English tutoring available for Erasmus students

Teacher's name: Teaching Assistant Aura-Celestina Cibian 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	3

COURSE AIMS:

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

ENTRY REQUIREMENTS:

COURSE CONTENTS:

1. Introductory elements in text analysis
2. Vocabulary - text
3. Lexical exercises
4. Morphosyntactic analysis
5. Understand the main ideas
6. Exercise questions-response
7. Keyword searching
8. Expression ideas main
9. Exercises reformulation
10. 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 (75% of the final grade) and active participation in seminar (25% of the final grade).

RECOMMENDED READING:

- Baciu, Ioan : *Gramatica limbii franceze*, Ed. Echinox, Cluj, 1997.
- Caron-Michamble, Catherine et alii, *Grammaire et expression 5e et 6e* , Paris, Hachette, 1995.
- Cibian, Aura: *Langue française. Recueil de textes*, Seria Didactica, Alba Iulia, 2014 (2015).
- Cristea, Teodora : *Grammaire structurale du français contemporain*, EDP, 1979.
- Dubois, Jean et alii : *Dictionnaire de linguistique et des sciences du langage*, Larousse, Paris, 1994.
- Eterstein, Catherine, *Rédaction 4e et 5e. L'apprentissage de l'expression écrite*, Paris, Hatier.
- Florea, Ligia Stela, *Syntaxe du français actuel. La phrase simple et ses fonctions discursives*, Casa de Editură « Atlas-Clusium », Cluj-Napoca, 2000.
- Grevisse, Maurice : *Le Bon usage*, Duculot, 1994.
- Lambert, Jean : *Maîtriser la grammaire et l'orthographe. Jeux et leçons de style*, Ellipses, 1998.
- Verret, P, *Ecrire et parler. Le vocabulaire et l'expression écrite*, Paris, Nathan, 1963.

PHYSICAL EDUCATION I

Course code: CIG 117

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Ursu Vasile 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	28	2	Autumn	Grade	1

COURSE AIMS:

Capacity development of basic motor and specific for students.

COURSE CONTENTS:

Is not the case

TEACHING METHODS:

The conversation, exercises, games.

LEARNING OUTCOMES:

- Knowledge influences the practice of exercise and sport on the body, requirements for independent practice of physical exercises;
- Knowledge of the relationship between heart rate and adaptation to effort;
- Ensuring disconnection factor compensation and professional balance psihomotric good mood through movement.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Practical exam – 50%; continuous assessment during semester – 50%.

RECOMMENDED READING:

- Roman Gh., *Evaluarea în jocul de baschet*, Ed. Napoca Star, Cluj Napoca, 2003.
- Roman Gh., *Baschet*, Ed. Napoca Star, Cluj Napoca, 2003.
- Colibaba – Evuleț D., Bota I., *Jocuri sportive-Teorie și metodică*, Ed. Aldin, 1998.
- Predescu T., Moanță A., *Baschetul școală. Instruire - învățare*, Ed. Semne, 2001.

BASICS OF TECHNOLOGY

Course Code: CIG 118

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Mihai Teopent Corcheș, PhD

Seminar tutor: Mihai Teopent Corcheș, 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	1	Autumn	Grade	3

COURSE AIMS:

The overall objective of the course:

To familiarize students with the main concepts, approaches, methods and techniques used in technology.

Specific objectives:

- To learn specific concepts used in technology;
- To understand the role and importance of technology in organizations;
- To develop the ability to synthesize and select the information necessary for making decisions on choosing and implementing a technology.
- To create and develop the ability to analyze and propose solutions to improve the technology.

ENTRY REQUIREMENTS:

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COURSE CONTENTS:

The course covers the following main topics:

- Basic concepts of industrial technology;
- Technical-economic indicators;
- Principal technologies in industry;
- Extraction and processing of minerals;
- Metallurgy of ferrous and non-ferrous metals;

The seminar covers the following main topics:

- Case studies.
- Technological calculations.

TEACHING METHODS:

Lectures and laboratories (The course is given as a combination of lectures and laboratories.)

LEARNING OUTCOMES:

Professional Skills

Students who have completed a course in Technology should be able to:

- demonstrate a knowledge of technology through solving problems;
- show awareness of the possibilities represented by the development of materials, techniques and equipment;
- recognise the limitations of technology;
- discuss the environmental issues arising from the use of technology;
- demonstrate an understanding of the evolution of technology as a response to the needs of society

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

A two-hour written examination (80% of the final grade)

Carrying out practical work. (20% of the final grade)

RECOMMENDED READING:

- Achim M, 1999, *Bazele tehnologiei*;
- Popa M, 2006, *Bazele tehnologiei. Aplicatii si studii de caz*;
- Baloi, 1992, *Bazele tehnologiei*;

MACROECONOMY

Course code: CIG 121

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Iulian Bogdan DOBRA, 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	42	3	Summer	Grade	4

COURSE AIMS:

This course provides an overview of macroeconomic issues: the determination of output, employment, unemployment, interest rates, income, consumption and investment. Also, important policy debates such as, economic growth in the long run, government finances in the intermediate run, and economic stability in the short run, are judgmentally explored. Finally, monetary, fiscal policies, inflation and world economy are debated.

COURSE CONTENTS:

- CH 1. Fundamental Principles of Macroeconomic Theory
- CH 2. Economic Growth and Sustainable Economic Development
- CH 3. Economic Equilibrium
- CH 4. Income, Consumption and Investment
- CH 5. Financial Markets
- CH 6. Labour Economics
- CH 7. Employment and Unemployment
- CH 8. The Money Markets
- CH 9. Inflation
- CH 10. World Economy and Globalisation

TEACHING METHODS:

Lecturing, Demonstrating, Collaborating (i.e. Classroom discussion, Debriefing, Classroom Action Research), Recitation.

LEARNING OUTCOMES:

- To provide an introduction to fundamentals of macroeconomics;
- The course is intended both for graduate students who wish to develop a solid background in game theory in order to pursue research in the applied fields of economics and related disciplines, and for students wishing to specialize in economic theory;
- To give an introduction and to learn, judge, make decisions, have a personal opinion or interpretation to some of the main subjects in this field: economic activity, exchange economy, market economy, production factors, cost production, competition, price, net income.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written test examination– 70%; Verification during semester – 30%.

RECOMMENDED READING:

- Blanchard, Olivier, and David R. Johnson, (2012), "Macroeconomics", 6th ed. Pearson, ISBN: 9780133061635;
- Blanchard, Olivier, (2003), "Macroeconomics"; 3rd ed. Upper Saddle River, N.J.: Prentice Hall, ISBN: 0130671002;
- ADAM SMITH (1920), "The Wealth of Nations" BOOK I, Chapter IV, page 66; P.F. Collier and son, New York, USA;
- N. Gregory Mankiw, (2015), "Macroeconomics", Palgrave Macmillan, Ninth Edition;
- M. Ellman: Review of Kornai: Anti-Equilibrium in Economic Journal December 1972;
- W.H.H. Godley and W.D. Nordhaus: 'Pricing in the Trade Cycle'. Economic Journal 1972.
- J.R. Green: 'Stochastic Equilibrium: A Stability Theorem and Application'. Technical Report No. 46. August 1971, Stanford.
- W. Hildenbrand: 'Random Preferences and Equilibrium Analysis'. Journal of Economic Theory 1971;
- N. Kaldor: 'The Irrelevance of Equilibrium Economics'. Economic Journal 1972.
- P.A. Samuelson: Foundations of Economic Analysis. Atheneum New York 1967.
- L. Walras: Elements of Pure Economics. Allen and Unwin.

- Peter A. Gourevitch, (1993), "Political Economy" in Joel Krieger (ed), *The Oxford Companion to Politics of the World* (Oxford; Oxford University Press.), 715-719;
- Greg Chase and Charles W. Upton, 2000- *Principles of Macroeconomics*, Lecture notes at Kent State University;
- Cahuc, P. and A. Zylberberg: *Labor Economics*, 2004. The MIT Press, Cambridge Mass, Chapters 1 (1.1+1.2), 3, 4.1-4.3, 6, 7.1-7.4, 9.1-9.4 10.1 and 12.
- Bhaskar, V., A. Manning and T. To: Oligopsony and Monopsonistic Competition in Labor Markets, 2002. in *Journal of Economic Perspectives* 16, pp. 155 – 174;
- Andrew Hurrell and Ngaire Woods (1999), (eds), *Globalization, Inequality, and World Politics*, Oxford University Press, Oxford, UK;
- Roger E. Brinner, "Is Inflation Dead?" Federal Reserve Bank of Boston, New England, *Economic Review* (January/February 1999), pp. 37-49.
- Todd E. Clark, "A Comparison of the CPI and the PCE Price Index," Federal Reserve Bank of Kansas City, *Economic Review* 84 (Q 3 1999), pp. 15-29.
- Andrew J. Filardo, "New Evidence on the Output Cost of Fighting Inflation," Federal Reserve Bank of Kansas City, *Economic Review* 83 (Q 3 1998), pp. 33-61.
- Stanley Fischer and Franco Modigliani, "Towards an Understanding of the Real Effects and Costs of Inflation," *Weltwirtschaftliches Archiv*, 114 (1978), pp. 810-833.
- Robert E. Hall, ed., *Inflation: Causes and Effects* (Chicago: University of Chicago Press, 1982);
- George A. Kahn and Klara Parrish, "Conducting Monetary Policy with Inflation Targets," Federal Reserve Bank of Kansas City, *Economic Review* 83 (Q 3 1998), pp. 5-32.
- Alvin L. Marty and Daniel L. Thornton, "Is There a Case for 'Moderate' Inflation?", Federal Reserve Bank of St. Louis, *Review* 77 (July/August 1995), pp. 27-37;
- Marvin E. Wolfgang, ed., "Social Effects of Inflation," *The Annals of the American Academy of Political Science* 456 (July 1981), pp. 1-153.

MARKETING

Course code: CIG 122

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Muntean Andreea, 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	42	3	Summer	Grade	4

COURSE AIMS:

The aim of course is to demonstrate the role of marketing in the company and to explore the relationship of marketing to other functions in a company.

COURSE CONTENTS:

1. Marketing concept
2. Marketing environment of a company
3. The company's market
4. Product strategy
5. Price strategy
6. Placement strategy
7. Promotional strategy

TEACHING METHODS:

Lecture, Discussions, Simulation

LEARNING OUTCOMES:

- Make marketing decisions in the context of general management.
- Control the elements of the marketing mix—product policy, channels of distribution, communication, and pricing—to satisfy customer needs profitably.
- Use this knowledge in elaborating a Marketing plan for a company.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written test examination - 70%, Verification during the semester- 30%.

RECOMMENDED READING:

- CASES IN MARKETING MANAGEMENT / BERNHARDT, Kenneth L. (1997)
- ESSENTIALS OF MARKETING / Jim BLYTHE (2001)
- FUNDAMENTALS OF MARKETING / STONE, Marilyn A. (2007)
- MANAGING MARKETING / Francis NICHOLSON; Richard MEEK (2009)

BUSINESS ENGLISH

Course Code: CIG 123.1

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	Summer	Grade	3

COURSE AIMS:

1. To develop the capacity of identifying and analyzing a large variety of economic texts (business, accounting, finance, banking).
2. To develop oral and written communication abilities with the adequate use of Business English standards.
3. To develop the ability to sustain an idea / opinion both in oral and in written business communication.

ENTRY REQUIREMENTS: -

COURSE CONTENTS:

UNIT 1: ASSETS AND LIABILITIES
UNIT 2: THE CHART OF ACCOUNTS
UNIT 3: THE STOCK EXCHANGE
UNIT 5: CUSTOMERS
UNIT 6: COMPANIES
UNIT 7: TRAVEL
UNIT 8: TROUBLESHOOTING
UNIT 9: COMPANY HISTORY
UNIT 10: RETAILING
UNIT 11: PRODUCTS
UNIT 12: PEOPLE
UNIT 13: BUSINESS ENVIRONMENT
UNIT 14: FINANCE

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.
- 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.
- Herteg, C. (2014). *English for Business*. Alba Iulia: Seria Didactica.
- MacKenzie, I. (2008). *English for the financial sector*. Cambridge: Cambridge University Press.
- Manton, K. (2005). *First Insights into Business*. Workbook. Pearson Longman.
- Marks, J. (2007). *Check Your English Vocabulary for Banking and Finance*. London: A & C Black Publishers Ltd.
- Popescu, T., Herteg, C. (2010). *Tests of Business English*. Alba Iulia: Editura Aeternitas.
- Popescu, T. (2011). *We're in Business*. Part 1, Alba Iulia: Aeternitas.
- Robbins, S. (2005). *First Insights into Business*. Students' Book. Pearson Longman.
- Rogers, J. (2011). *Market Leader. Upper Intermediate Business English Practice File*. London: Pearson Longman.
- Storton, L. (2006). *New English File. Intermediate Test Booklet*. Oxford: Oxford University Press.
- Wyatt, R. (2007). *Check your English Vocabulary for Business and Administration*. London: A & C Black Publishers Ltd.

FRENCH LANGUAGE

Course Code: CIG 123.2

Type of Course: compulsory

Language of Instruction: English tutoring available for Erasmus students

Teacher's name: Teaching Assistant Aura-Celestina Cibian 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	Summer	Grade	3

COURSE AIMS:

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

ENTRY REQUIREMENTS:**COURSE CONTENTS:**

1. Vocabulary - text
2. Lexical exercises
3. Morphosyntactic analysis
4. Understand the main ideas
5. Exercise questions-response
6. Keyword searching
7. Expression ideas main
8. Exercises reformulation
9. Writing by computer. Azerty Keyboard
10. Create a text using the computer
11. Checking the knowledge

TEACHING METHODS:

Lecture, discussion, 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 (75% of the final grade) and active participation in seminar (25% of the final grade).

RECOMMENDED READING:

- Baci, Ioan: *Grammaire française contemporaine. Syntagme nominal. Pronom. Préposition*, Univ. din Cluj-Napoca, Catedra de Filologie romanică, 1987.
- Cibian, Aura: *Langue française. Recueil de textes*, Seria Didactica, Alba Iulia, 2014 (2015).
- Cristea, Teodora : *Grammaire structurale du français contemporain*, EDP, 1979.
- Dubois, Jean ; Lagane, René : *La nouvelle grammaire du français*, Larousse, 2000 (1997).
- Ducrot, Oswald ; Jean-Marie Schaeffer : *Nouveau dictionnaire encyclopédique des sciences du langage. (Parties du discours)*, Points. Essais, 1999 (1995).
- Eterstein, Catherine, *Rédaction 4e et 5e. L'apprentissage de l'expression écrite*, Paris, Hatier.
- Florea, Ligia Stela, *Syntaxe du français actuel. La phrase simple et ses fonctions discursives*, Casa de Editură « Atlas-Clusium », Cluj-Napoca, 2000.
- Grevisse, Maurice : *Le Bon usage*, Duculot, 1994.
- Riegel, Martin ; Pellat, Jean-Christophe ; Rioul, René : *Grammaire méthodique du français (Manuel)*, PUF Quadrige, Paris, 2002.

MONETARY ECONOMICS

Course code: CIG 124

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Iuga Iulia, 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	42	3	Summer	Grade	3

COURSE AIMS:

This course presents operating methods specific economic environment and banking. The course aims provide the students background knowledge to create ability to use language and tools specific to the main organizational structures and banking operations at the macroeconomic level - a process involving money, currency, organizing monetary money supply, monetary policy and its instruments and approaches of credit in the economy.

COURSE CONTENTS:

1. MONEY AND CURRENCY
2. INTERNATIONAL MONETARY FINANCIAL ACTIVITY
3. NATIONAL MONETARY SYSTEMS
4. INTERNATIONAL MONETARY SYSTEM
5. EUROPEAN MONETARY SYSTEM
6. OPTIMUM CURRENCY AREA
8. MONEY MARKET. REGULATORY MONETARY EXPANSION.
9. MONETARY MASS, INDICATORS AND MONETARY AGGREGATES.
10. MONETARY POLICY, THE CORE OF POLICY MACROSTABILIZATION
11. THE STRUCTURE OF CENTRAL BANKS
12. THE ROLE OF COMMERCIAL BANKS AND CREDIT IN MONETARY POLICY IMPLEMENTATION

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Ability to identify traits involving currency transactions;
- Ability to explain the mechanisms of monetary policy;
- Ability to characterize monetary systems;
- Ability to present the money market;
- Ability to present payment instruments;
- Ability to describe the particularities of the money market;
- Ability to analyze the role of Central Bank;
- Ability to present monetary policy instruments;
- Ability to present the calculation of interest;
- Ability to calculate monetary indicators.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- www.imf.org
- www.bis.org
- www.ecb.europa.eu

SPECIALTY PRACTICE

Course code: CIG 125

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	75	30	Summer	Grade	3

COURSE AIMS:

Completion and deepening of the knowledge gained, to familiarize students with the application of theoretical knowledge into economic units, acquired in the education process and formation of new practical skills in accounting issues.

COURSE CONTENTS:

1. Entity overview
2. The entity's organizational structure
3. Organization and management of financial and accounting activity

TEACHING METHODS:

Is not the case

LEARNING OUTCOMES:

- Knowledge on the development of accounting profession practice at entity level;
- Capacity building and concrete realities attitudes investigation and application of research results in improving accounting information;
- An open attitude and innovative training in accounting.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Oral exam – 100%

RECOMMENDED READING:

- Is not the case

FUNDAMENTALS FINANCIAL ACCOUNTING

Course code: CIG 126

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	Summer	Grade	5

COURSE AIMS:

- Assimilating the theoretical concept on the role and utility of financial accounting, the operation of accounts, financial reporting;
- acquiring skills so as to use correctly the accounts used to reflect the financial operations in the accounting field;
- Knowing the information gathering flux and processing the information in the accounting;
- Compiling the accounting records, the trial balance and the financial statements;
- Using the professional judgment in analyzing and interpreting the accounting information;
- Forming an open epistemic attitudes in accounting.

COURSE CONTENTS:

1. Defining financial accounting; financial accounting' role and setting within the organization.
2. Accounting as a social activity. The role played by accounting in society. The supply for and demand of accounting information.
3. The accounting recognition of basic transactions and events: accounts and transactions regarding non-current assets, inventories, accounts receivable, cash, liabilities, equity, revenues, expenses and profit or loss.
4. Single entry accounting.
5. Trial Balance.
4. Financial reporting at the entities level. The balance-sheet and the company's financial position. The income statement and the company's profitability. The statement of changes in equity and reporting transactions with owners. The statement of comprehensive income and the company's global performance. The statement of cash flows and the analysis of the company's liquidity. Explanatory notes and the relevance of accounting information. The valuation rules and models employed in financial reporting.
7. Other fundamental elements of financial accounting: accounting calculation; the accounting management of entities, monism and dualism in accounting.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Knowledge of procedures and instruments used to reflect accounting transactions and events;
- Identify connections between technical instruments of the accounting;
- Knowledge of collection and processing flow of accounting information;
- To process items of information in order to carry out financial and accounting reports;
- To elaborate accounting monographies.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Cenar I., *Fundamentals of Accounting*, Didactica Series, Alba Iulia, 2009.
- Cenar I., *The legal and accounting dimension of pawn*, The Annals “Dunarea de Jos” University of Galați (International Conference The Risk in Contemporary Economy, 23-24 oct), 2009, ISSN 1584-0409, p. 199-206.
- Cenar I., Tico S., *Financial accounting implications of the clearing/refunding operations of the value added tax*, Metalurgia International Review, vol XIV, nr. 14/2009, special issue, ISSN 1582 – 2214.

DATABASES AND PROGRAMMING LANGUAGES

Course code: CIG 127

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Kadar Manuella, 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	4

COURSE AIMS:

- Knowledge and principles, concepts elementary processing of data or form, structure and content.
- Knowledge of advanced concepts about the media and systems used to manage data and familiarity with the specific modalities of representation, transfer and access to information.

COURSE CONTENTS:

1. Concept database. The fundamental objectives of a database (BD). Bases Management System (DBMS)
2. The relational model. Relational Algebra. relational scheme
3. The physical model of the data. Methods of accessing data
4. Normalization of relations. The advantages of the relational model
5. Design Methods BD. Design relational model through normalization
6. Matrix functional dependencies. Establishment dictionary of attributes and determine the functional dependence.
7. Implementing the relational model.
8. The main features of the DBMS sites (examples ACCESS, Oracle, Visual Fox Pro). Creating tables. Defining the primary key and indexes
9. Define relationships between tables. Restrictions referential integrity. BD query. Types of queries
10. calculated fields in queries selection. Parameterization queries. Synthesizing data queries. Cross-analysis queries. Queries type action.
11. The language SQL (Structured Query Language) General characteristics. Data Definition Language SQL - LDD
12. Instructions for updating the database. Management view sites. Achieving using SQL relational operators
13. variables. Operators and functions. Implementation of fundamental control structures in VBA. procedures
14. Operation BD. Developing models for the Internet.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Acquiring knowledge on the management of databases, data representation models , query and update databases ;
- The acquisition of practical skills for developing computer applications with databases in financial accounting and management.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- <http://www.easybib.com/reference/guide/mla/database>

PHYSICAL EDUCATION II

Course code: CIG 128

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Ursu Vasile 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	28	2	Summer	Grade	1

COURSE AIMS:

Capacity development of basic motor and specific for students.

COURSE CONTENTS:

Is not the case

TEACHING METHODS:

The conversation, exercises, games.

LEARNING OUTCOMES:

- Developing basic and specific propellent ability;
- Knowledge influences the practice of exercise and sport on the body, requirements for independent practice of physical exercises;
- Knowledge of the relationship between heart rate and adaptation to effort;
- Ensuring disconnection and factor compensation professional balance psihomotric for good mood through movement.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Practical exam – 50%; continuous assessment during semester – 50%.

RECOMMENDED READING:

- Roman Gh., *Evaluarea în jocul de baschet*, Ed. Napoca Star, Cluj Napoca, 2003.
- Roman Gh., *Baschet*, Ed. Napoca Star, Cluj Napoca, 2003.
- Colibaba – Evuleț D., Bota I., *Jocuri sportive-Teorie și metodică*, Ed. Aldin, 1998.
- Predescu T., Moanță A., *Baschetul școală. Instruire - învățare*, Ed. Semne, 2001.

COMPUTER AIDED ACCOUNTING

Course code: CIG 129

Type of course: optional

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	42	3	Summer	Grade	4

COURSE AIMS:

- To acquire theoretical and practical knowledge and skills on computer systems in accounting;
- To form and develop the students' capacity to use computers and software in accounting.

COURSE CONTENTS:

1. Introduction to computer-aided accounting;
2. Computer technology for the financial-accounting activity;
3. Internet and accounting;
4. Configuration in accounting programs;
5. Computerized management of companies' data;
6. Recording in programs of the companies' transactions.

TEACHING METHODS:

Lecture, conversation, exemplification

LEARNING OUTCOMES:

- To define the concepts in the area of accounting programs;
- To use computers and software in accounting;
- To record in programs of the companies' transactions.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written and oral examination (80% of the grade), students' assessments (20% of the grade)

RECOMMENDED READING:

- The Blackwell Encyclopedia of Management: Management Information Systems. Vol. VII, Oxford: Blackwell, 2005.
- Teiușan, Sorin-Ciprian, *Contabilitate asistată de calculator*, Universitatea „1 Decembrie 1918”, Manual ID, Alba Iulia, 2016.
- <http://www.mfinante.gov.ro/>; <https://www.anaf.ro/>; <http://www.inspectiamuncii.ro/>.

PUBLIC FINANCE

Course code: CIG 211

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Danuletiu 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	Autumn	Grade	5

COURSE AIMS:

To acquire fundamental knowledge about and abilities to use the concepts, principles, mechanisms, methods and instruments in the field of public finance;

To explain and critically analyze the budget system, the revenues (especially taxes) and expenditures of the state and the financing possibilities of the deficit.

COURSE CONTENTS:

1. Introduction in finance – economic content, functions.
2. Financial system and financial mechanism.
3. Fiscal policy.
4. Financial institutions.
5. The budget system.
6. Public expenditures.
7. Public incomes.
8. General view about taxes.
9. Public debt.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Adequate use of the concepts, methods and instruments in the field of public and private finance;
- Applying financial concepts, mechanisms, methods, instruments in private or public organizations to solve specific problems..

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Exam – 60%; verification during semester (project) – 40%.

RECOMMENDED READING:

- Garrett I., *The Blackwell Encyclopedia of Management: Finance. Vol. IV*, BLACKWELL, 2005
- Hyman D., *Public Finance: A Contemporary Application of Theory to Policy*, South-Western, Cengage Learning, 2011
- Martin J. D., Cox S., Macminn R. D., *The theory of finance: evidence and applications*, THE DRYDEN PRESS, 1988
- Mikesell J., *Fiscal Administration*, Eighth Edition, Wadsworth, 2010
- Rosen H., Gayer T., *Public finance*, McGraw-Hill, 2010

BUSINESS LAW

Course Code: CIG 212

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Vasile Luha, PhD

Seminar tutor: Miruna Tudorascu, 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	42	3	Autumn	Grade	4

COURSE AIMS:

- Knowing, understanding and a correct using of fundamental ideas concerning concepts specific to Law.
- Integration in a coherent structure of main theorizations and value landmarks recognised in Law as well as in connected domains.

ENTRY REQUIREMENTS:

Introduction to Law; Introduction to General Elements of Law.

COURSE CONTENTS:

1. Introduction in Law.
2. Juridical Methodology.
3. The Concept of Business Law.
4. Law and State.
5. The Principles of Business Law.
6. The Functions of Business Law.
7. Juridical Norm.
8. The origins of Business Law.
9. Realization of Business Law.
10. Interpretation of Juridical Norms.
11. Juridical Relationships.
12. Juridical Responsibility.
13. Juridical Assistance.
14. The System of Business Law.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- retrieval of written sources on the Business Law;
- establishing general aspects in connection with the Business Law;
- the concrete issues in connection with the general views of Business Law.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written paper – 60%; continuous assessment – 40%.

RECOMMENDED READING:

- Nitoiu, Roberta, *General Theory of Law*, Bucharest, CH Beck Publishing House, 2008.
- Dan Claudiu Dănilor, Ion Dogaru, Gh. Dănilor, *General Theory of Law*, Bucharest, CH Beck Publishing House, 2008.

ACCOUNTING AND FISCAL MANAGEMENT

Course code: CIG 213

Type of course: optional

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Sorin-Constantin Deaconu, 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	5

COURSE AIMS:

- The use of the professional reasoning by the students in order to recognise various transactions and events in accountancy.

COURSE CONTENTS:

1. Theoretical approaches concerning capital
2. Characteristics and management accounting of fixed asset
3. Evaluation of fixed assets – features
4. Theoretical approaches stocks and production in progress
5. Particularities of the evaluation of the nature of material goods of stocks
6. Concepts, typology, assessment of third parties
7. Theoretical approaches on entities treasury
8. The characteristics and management accounting of expenditure and revenue
9. Method of determining the outcome
10. Annual financial statements. Composition and method of preparation

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Knowing the duties of the accountancy for organising and managing the accountancy;
- Presenting the main supporting documents related to the operations upon the actives, the debts and the capitals of a company;
- Learning registering modalities in the journal register for the operations upon the actives, the debts and the capitals of a company

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Deaconu Sorin Constantin, *Particularități ale contabilității entităților*, Editura C.H. Beck, București, 2012.
- 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.

MANAGEMENT ACCOUNTING

Course code: CIG 214

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	4	Autumn	Grade	5

COURSE AIMS:

- To acquire theoretical and practical knowledge and skills on cost calculation and management accounting;
- To form and develop the students' capacity to use cost calculation methods and procedures within entities.

COURSE CONTENTS:

- o Introduction to management accounting: accounting definition, the users of accounting information, differences between management accounting and financial accounting, cost accounting/management accounting;
- o Costs terms and concepts: costs objects, classifications of costs, direct and indirect costs, categories of manufacturing costs, period and product costs, cost behaviour in relation to volume of activity (variable and fixed costs), relevant and irrelevant costs and revenues, avoidable and unavoidable costs, sunk costs, opportunity costs, incremental (differential) costs and revenues, standard costs;
- o Cost assignment: assignment of direct and indirect costs, cost allocation, under- and over-recovery of overheads;
- o Cost-volume-profit analysis: the economist's model, the accountant's model, mathematical approach of CVP analysis (break-even point, profit-volume ratio);
- o The budgeting process: stages in the budgeting process, sales budget, production budget, direct materials purchase budget, direct labour budget, factory overhead budget, selling and administration budget, cash budget, master budget.

TEACHING METHODS:

Lecture, conversation, exemplification

LEARNING OUTCOMES:

- To explain the concepts in the area of management accounting;
- To describe the cost assignment and the budgeting process;
- To apply knowledge to business decision-making.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written and oral examination (80% of the grade), students' assessments (20% of the grade)

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.
- Teiușan, Sorin-Ciprian, *Contabilitate de gestiune*, Universitatea „1 Decembrie 1918, Seria Didactica, Alba Iulia, 2014.
- Legea contabilității nr. 82/1991, republicată în Monitorul Oficial nr. 454/18.06.2008, cu modificările și completările ulterioare.
- Ordinul ministrului finanțelor publice nr. 1802/2014 pentru aprobarea Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, publicate în Monitorul Oficial nr. 963/30.12.2014, cu modificările și completările ulterioare.
- Ordinul ministrului finanțelor publice nr. 1826/2003 pentru aprobarea Precizărilor privind unele măsuri referitoare la organizarea și conducerea contabilității de gestiune, publicat în Monitorul Oficial nr. 23/12.01.2004.

INFORMATION MANAGEMENT SYSTEMS

Course code: CIG215

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	4	Autumn	Grade	5

COURSE AIMS:

- To acquire theoretical and practical knowledge and skills on management information systems;
- To form and develop the students' capacity to use computers and software in accounting field.

COURSE CONTENTS:

1. Introduction to management information systems;
2. Accounting computer systems;
3. Information systems for financial activity;
4. Information systems for human resource management;
5. Digital signature;
6. Control and auditing of information systems.

TEACHING METHODS:

Lecture, conversation, exemplification

LEARNING OUTCOMES:

- To define the concepts in the area of management information systems;
- To use computers and software in accounting field.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written and oral examination (80% of the final grade), students' assessments (20% of the final grade)

RECOMMENDED READING:

- The Blackwell Encyclopedia of Management: *Management Information Systems*. Vol. VII, Oxford: Blackwell, 2005.
- Teiușan, Sorin-Ciprian, *Sisteme informatice de gestiune*, Universitatea „1 Decembrie 1918”, Manual ID, Alba Iulia, 2015.
- <http://www.mfinante.gov.ro/>; <https://www.anaf.ro/>; <http://www.inspectiamuncii.ro/>.

FINANCIAL MANAGEMENT

Course code: CIG 216

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	42	3	Autumn	Grade	3

COURSE AIMS:

Knowledge and understanding of basic concepts with which operates in the financial management of the company; legalities, mechanisms, methods and techniques which are formed by funds allocated to the micro level.

COURSE CONTENTS:

1. Introduction to company finances
2. Objectives of the company
3. Financial management of fixed assets
4. Asset management assets
5. Determine the needs of stocks and NFR
6. correlation indicators of current assets
7. The financial decision under the credit customer
8. Treasury
9. ETE
10. Financial planning
11. Budgets mandatory
12. Profit

TEACHING METHODS:

Lecture, exhibition, discussions, examples

LEARNING OUTCOMES:

- Financial management of the enterprise aims to familiarize students with the concept of company finances and their functions.
- Financial organization defines concepts as: mechanisms, flows, cycles and financial circuits. Financing policy for economic enterprises is addressed by the concept of funding.
- Long-term funding decision aims at the formation of permanent capital businesses. The cost of capital is viewed in terms of the criterion of choice of financing.
- Short-term financing deals with the financing of current assets. The facilities granted to companies is another way of financing. Finally treated other funding and financing in special situations.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Hada Teodor, *Gestiunea financiară a întreprinderii*, Ediția a 2-a actualizată, Ed. Aeternitas, Alba Iulia, 2010.
- Horea Cristea, Ioan Talpoș, Carmen Corduneanu, Aurora Lăbuneț, Marilen Pirtea, *Gestiunea financiară a societăților comerciale*, Vol. I, Ed. Mirton, Timișoara, 2001.
- Onofrei Mihaela, *Finanțele întreprinderii*, Ed. Economică, București, 2004.
- Toma Mihai, Alexandru Felica, *Finanțe și gestiune financiară de întreprindere*, Ed. Economică, București, 2003.
- Vintilă Georgeta, *Gestiunea financiară a întreprinderii*, Ed. Didactică și Pedagogică, R.A., București, 2005.

BUSINESS ENGLISH

Course Code: CIG 217.1

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	3	Grade	3

COURSE AIMS:

- 1.To develop the capacity of identifying and analyzing a large variety of economic texts (business, accounting, finance, banking).
2. To develop oral and written communication abilities with the adequate use of Business English standards.
3. To develop the ability to sustain an idea / opinion both in oral and in written business communication.

ENTRY REQUIREMENTS: -

COURSE CONTENTS:

UNIT 1: COMMUNICATION
UNIT 2: BUILDING RELATIONSHIPS
UNIT 4: JOB SATISFACTION
UNIT 5: RISK
UNIT 6: E-COMMERCE
UNIT 7: TEAM BUILDING
UNIT 8: CUSTOMER SERVICE
UNIT 9: CRISIS MANAGEMENT
UNIT 10: MANAGEMENT STYLES
UNIT 11: TAKEOVERS AND MERGERS
UNIT 12: CORPORATE RESPONSIBILITY
UNIT 13: COMPETITION
UNIT 14: INCOTERMS

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:

- 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.
- Herteg, C. (2014). *English for Business*. Alba Iulia: Seria Didactica.
- Jones, L., Alexander, R. (2000). *New international business English*. Cambridge: Cambridge University Press.
- MacKenzie, I. (2008). *English for the financial sector*. Cambridge: Cambridge University Press.
- Manton, K. (2005). *First Insights into Business*. Workbook. Pearson Longman.
- Marks, J. (2007). *Check Your English Vocabulary for Banking and Finance*. London: A & C Black Publishers Ltd.
- Popescu, T., & Toma, M. (2009). *Dictionary of Business Collocations: With Romanian translation and practice section*. Alba Iulia: Aeternitas.
- Popescu, T., Herteg, C. (2010). *Tests of Business English*. Alba Iulia: Editura Aeternitas.
- Robbins, S. (2005). *First Insights into Business*. Students' Book. Pearson Longman.
- Rogers, J. (2011). *Market Leader. Upper Intermediate Business English Practice File*. London: Pearson Longman.
- Storton, L. (2006). *New English File. Intermediate Test Booklet*. Oxford: Oxford University Press.
- Wyatt, R. (2007). *Check your English Vocabulary for Business and Administration*. London: A & C Black Publishers Ltd.

FRENCH LANGUAGE

Course Code: CIG 217.2

Type of Course: optional

Language of Instruction: French and Romanian

Teacher's name: Teaching Assistant Aura-Celestina Cibian 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	3

COURSE AIMS:

Accurate knowledge acquisition and efficient using of concepts and contextual communication specific to the job market field of study.

ENTRY REQUIREMENTS:**COURSE CONTENTS:**

1. - 2. Introductory lecture
3. Job application. The CV and Cover Letter
4. Job application. The job interview
5. – 6. Working conditions
7. – 8. Internal company or organisation documents
9. – 12. Enterprise and entrepreneurship
- 13.-14. Learning verification

TEACHING METHODS:

The main method: Communicative language teaching (CLT)

The focus of this method is to enable the learner to communicate effectively and appropriately in the various situations specific to the jobs market field he would be likely to find himself in.

Lecture and exemplification.

LEARNING OUTCOMES:

Students will

- match a good knowledge of the jobs market principles to an awareness of their uses and limitations;
 - establish identities, similarities and differences between French and Romanian jobs markets;
- and
- integrate their own ideas with those of others;
 - identify their own strengths and challenges as writers and speakers.

LEARNING OUTCOMES VERIFICATION and ASSESSMENT CRITERIA:

Students will be examined at the end of the semester, on practical aspects acquisition (75% of the final grade) and active participation in seminar (25% of the final grade).

RECOMMENDED READING:

- CILIANU-LASCU, Corina (2004), *Culegere de exerciții lexico-gramaticale cu profil economic*, Meteor Press, București;
- CORADO, L, SANCHEZ-MACAGNO, M-O, (1990), *Français des affaires* (350 exercices, textes et documents), Hachette, Paris;
- DANILO, M et PENFORNIS, J, LINCOLN, M, (1993), *Le français de la communication professionnelle*, CLE International, Paris;
- DANILO, M, TAUZIN, B (1990), *Le français de l'entreprise*, CLE International, Paris;
- DĂNILĂ, Sorina et alii (2006), *Examenle DELF, DALF, nivelurile A și B*, Polirom, Iași;
- DRĂGAN, Maria (2007), *Communication écrite commerciale et financière. Commerce extérieur. Banques. Assurances*, Meteor Press, București;
- SZILAGYI, E (1990), *Affaires à faire*, Presses Universitaires, Grenoble.

BUSINESS MANAGEMENT

Course code: CIG 221

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Achim Moise Ioan PhD, Larisa Dragolea 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	42	3	Summer	Grade	4

COURSE AIMS:

Students will learn to properly use and effective management tools at the level of business management.

COURSE CONTENTS:

1. Basic concepts of business management
2. Entrepreneurial management and intrapreneurial
3. The company management culture
4. Identifying, initiating and business planning
5. The Business Plan
6. The sources of financing business
7. The negotiations strategy and technical
8. Initiating marketing business
9. The supply and sale management

TEACHING METHODS:

Lectures, discussions

LEARNING OUTCOMES:

- Transmission of the students theoretical and methodological aspects of business management;
- Development of concepts, relationships, techniques and procedures to reflect their specific business management practice in the future practical work of students;
- Training of practical skills and appropriate use of specific work skills, systematic management tools at economic units.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Achim M.I., Hada T., *Managementul și finanțarea afacerilor*, Ed. Aeternitas, Alba Iulia.
- Achim M., Hinescu A., *Managementul serviciilor*, Ed. Risoprint, Cluj Napoca, 2005.
- Butler D., *Planificarea afacerii*, Ed. BIC ALL, București, 2006.
- Collins J., *Excelența în afaceri*, Ed. Curtea Veche, București, 2006.
- Jeffrey E., *Negocieri internaționale*, Ed. Teora, București, 2000.
- Kotler Ph., *Managementul marketingului*, Ed. Teora, București, 2005.
- Țole M., s.a., *Finanțele întreprinderii*, Ed. Universitară, București, 2006.

STATISTICS

Course code: CIG 222

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Prof. Breaz Nicoleta, 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	5

COURSE AIMS:

The general aim of the discipline consists in forming data analysis skills in order to understand the fundamental concepts, theories, and methods in the field and the specialty area and to use them in order to explain and interpret various types of concepts and processes associated to the field. More precisely, the course transfers knowledge about the fundamental concepts in statistics and forms skills for statistical data processing, analysis and estimation, in order to acquire the capacity to analyze and interpret statistical results.

COURSE CONTENTS:

- I. Main concepts in statistics
- II. Observation, systematization and graphical representation of the statistical data
- III. Statistical parameters
- IV. Correlation and regression
- V. Introduction to inferential statistics

TEACHING METHODS:

Instruction is a combination of lectures, seminars and individual work; there are also compulsory assignments. There is 80% attendance requirement for seminars.

LEARNING OUTCOMES:

- assimilating fundamental knowledge in the field of economic statistics, starting with aspects of descriptive statistics up to aspects about inferential statistics;
- forming aptitudes needed for statistical data processing and analysis;
- developing the capacity to relate to standards connected with rigor and accuracy in data analysis.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

- Final evaluation– written exam: Assessment of the statistical knowledge during the synthesis problems solving process (90% of the final grade)

- Continuous assessment: assessment of the practical skills in solving statistical problems, by assessing the individual portfolio with applicative works (written papers) presented at the seminars, according to a specified schedule (10% of the final grade).

RECOMMENDED READING:

- N. Breaz, *Statistics- Theory And Applications*, Didactical Series, “1 Decembrie 1918” University of Alba Iulia, (in printing), 2016*
- S. Nolan, *Introductory Statistics: Student Solutions Manual*, Prentice Hall, 2006.
- G. Smith, *Essential Statistics, Regression, and Econometrics*, 1st Edition, Elsevier, Academic Press, 2011
- L. Swift, *Mathematics And Statistics For Business, Management and Finance*, Hampshire: MacMillan Publishers LTD, 1997
- ***, *Statistical Yearbook*, 2015

GOVERNMENTAL ACCOUNTING

Course code: CIG 223

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	Summer	Grade	4

COURSE AIMS:

- Transmission of the theoretical and methodological basis of the management grafted by the public assets;
- Accomplishing the practical skills and work skills in order to use the appropriate, systematic accounting instruments accounting for the public institutions.

COURSE CONTENTS:

1. General coordinates regarding the public institutions and their accounting;
2. The accounting of transactions and events for public institutions;
3. The financial statements of public institutions;
4. International aspects of the accounting in the public sector;

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Knowledge and understanding of the fundamental concepts, theories, and methods in the field and specialty area; their adequate use in professional communication;
 - Identifying and recording the specific transactions in the accounting of public institutions;
 - Realising financial - accounting reports, the analysis of information.
- Drawing up professional projects using several methods and instruments acknowledged in the field.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Cenar Iuliana, *Fundamentals of Accounting*, Didactica Series, Alba Iulia, 2009.
- 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., *Heritage assets in the accounting of public institutions*, Annals of DAAAM for 2011 & Proceedings of the 22 nd International DAAAM Symposium, Volume 22, No. 1, ISSN 1726- 9679 DAAAM, 2011, Austria, ISSN 1726-9679, p. 993 – 994.
- Cenar I., Vitan D., *Viewpoints on the accounting convergence in the public sector*, 1st International Conference on Business Administration and Economics "People. Ideas. Experience", Reșița, 2010, ISSN 1584-0972, p. 29-36.
- Cenar I., The reflection of the duality in the public accounting of the budgetary incomes and expenses, *Analele Universitatii din Oradea*, TOM XVIII, vol III – Finances, banks and accountancy, ISSN – 1582 – 5450, p. 1118-1122.
- 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.

APPLIED FINANCIAL ACCOUNTING

Course code: CIG 224

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	4

COURSE AIMS:

The course aims to train the students with the role of the financial accounting applied to companies in the touristic, agriculture and construction field of activity, creating for the students an acceptable level of knowledge.

COURSE CONTENTS:

- 1.Aspects of the organization and management of Applied Financial Accounting
- 2.The characteristics of agriculture
- 3.The concept of agricultural exploitation
- 4.The documents used by agricultural entities
5. Evaluation of biological assets in terms of IAS 41 "Agriculture"
6. Coverage of goods evaluated in accounting at the retail price
7. Correlation to detect errors in retail accounting
8. Supplies and intra community acquisitions of goods
9. Features of tourism activity
10. Reflecting into accounting accommodation activity and other complementary activities
11. Catering-Features and accounting treatments
12. General aspects of construction and assembly work
13. Price formation in construction and assembly

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- thoroughgoing study of theoretical and methodical previous knowledge;
- forming specialists with academic studies for applied financial accounting, capable of opting for an accounting policy when solving complex briefs for companies in the touristic, agriculture and construction field of activity;

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

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.insse.ro
- www.emeraldinsight.com

PRACTICE

Course code: CIG 225

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	84	30	Summer	Grade	3

COURSE AIMS:

Completion and deepening of the knowledge gained, to familiarize students with the application of theoretical knowledge into economic units, acquired in the education process and formation of new practical skills in accounting issues.

COURSE CONTENTS:

1. Financial accounting
2. Accounting for public institutions
3. Management accounting

TEACHING METHODS:

Is not the case

LEARNING OUTCOMES:

- Knowledge on the development of accounting profession practice at entity level;
- Capacity building and concrete realities attitudes investigation and application of research results in improving accounting information;
- An open attitude and innovative training in accounting.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Oral exam – 100%

RECOMMENDED READING:

- Is not the case

BUSINESS ENGLISH

Course Code: CIG 226.1

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	Summer	Grade	3

COURSE AIMS:

1. To develop the capacity of identifying and analyzing a large variety of economic texts (business, accounting, finance, banking).
2. To develop oral and written communication abilities with the adequate use of Business English standards.
3. To develop the ability to sustain an idea / opinion both in oral and in written business communication.

ENTRY REQUIREMENTS: -**COURSE CONTENTS:**

UNIT 1: EXPORTS AND IMPORTS

UNIT 2: PROFIT AND LOSS ACCOUNTS

UNIT 3: INVESTMENTS

UNIT 4: METHODS OF FINANCE

UNIT 5: CURRENCY MARKETS

UNIT 6: RAISING FINANCE

UNIT 7: INTERNATIONAL MARKETING

UNIT 8: THE FUTURE OF BUSINESS

UNIT 9: NUMBERS AND STATISTICS

UNIT 10: PENSIONS AND OTHER FINANCIAL PRODUCTS

UNIT 11: CORPORATE FINANCE

UNIT 12: MONEY AND WORK

UNIT 13: TAXATION

UNIT 14: WILLS AND OTHER LEGAL MATTERS

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.
- 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.
- Herteg, C. (2014). *English for Business*. Alba Iulia: Seria Didactica.
- MacKenzie, I. (2008). *English for the financial sector*. Cambridge: Cambridge University Press.
- Manton, K. (2005). *First Insights into Business*. Workbook. Pearson Longman.
- Marks, J. (2007). *Check Your English Vocabulary for Banking and Finance*. London: A & C Black Publishers Ltd.
- Popescu, T., Herteg, C. (2010). *Tests of Business English*. Alba Iulia: Editura Aeternitas.
- Popescu, T. (2011). *We're in Business*. Part 1, Alba Iulia: Aeternitas.
- Robbins, S. (2005). *First Insights into Business*. Students' Book. Pearson Longman.
- Rogers, J. (2011). *Market Leader. Upper Intermediate Business English Practice File*. London: Pearson Longman.
- Storton, L. (2006). *New English File. Intermediate Test Booklet*. Oxford: Oxford University Press.
- Wyatt, R. (2007). *Check your English Vocabulary for Business and Administration*. London: A & C Black Publishers Ltd.

FRENCH LANGUAGE FOR NON-PHILOLOGIST STUDENTS

Course Code: CIG 226.2

Type of Course: optional

Language of Instruction: French and Romanian

Teacher's name: Teaching Assistant Aura-Celestina Cibian 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	Summer	Grade	3

COURSE AIMS:

Accurate knowledge acquisition and efficient using of concepts and contextual communication specific to formal relationships.

ENTRY REQUIREMENTS: -

COURSE CONTENTS:

1. – 7. Formal letters. Informed learning

Examples of layouts, conventions, overall structures. Contents.

Letter of request, letter of enquiry, letter of complaint, business letter etc.

8. – 12. Formal letters writing. Active learning. Small-group work/discussion

13. – 14. Learning verification

TEACHING METHODS:

Informed learning. Active learning. Peer-led discussions. Small-group work/discussion

The main method: Communicative language teaching (CLT)

The focus of this method is to enable the learner to communicate effectively and appropriately in various formal situations he would be likely to find himself in.

LEARNING OUTCOMES:

Students will

- match a good knowledge of the formal communication principles to an awareness of their uses and limitations;
 - establish identities, similarities and differences between French and Romanian formal contexts;
- and
- integrate their own ideas with those of others;
 - identify their own strengths and challenges as writers and speakers.

LEARNING OUTCOMES VERIFICATION and ASSESSMENT CRITERIA:

Students will be examined at the end of the semester, on practical aspects acquisition (75% of the final grade) and active participation in seminar (25% of the final grade).

RECOMMENDED READING:

- CILIANU-LASCU, Corina (2004), *Culegere de exerciții lexico-gramaticale cu profil economic*, Meteor Press, București;
- CORADO, L, SANCHEZ-MACAGNO, M-O, (1990), *Français des affaires* (350 exercices, textes et documents), Hachette, Paris;
- DANILO, M et PENFORNIS, J, LINCOLN, M, (1993), *Le français de la communication professionnelle*, CLE International, Paris;
- DANILO, M, TAUZIN, B (1990), *Le français de l'entreprise*, CLE International, Paris;
- DĂNILĂ, Sorina et alii (2006), *Examenle DELF, DALF, nivelurile A și B*, Polirom, Iași;
- DRĂGAN, Maria (2007), *Communication écrite commerciale et financière. Commerce extérieur. Banques. Assurances*, Meteor Press, București;
- SZILAGYI, E (1990), *Affaires à faire*, Presses Universitaires, Grenoble.

BUSINESS VALUATION

Course code: CIG 227.1

Type of course: compulsory/ optional

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Danuletiu Adina, 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	42	3	Summer	Grade	3

COURSE AIMS: to make students acquire theoretical knowledge regarding property and businesses valuation, especially the formation and development of practical skills on the application of evaluation methods appropriate categories of asset components of the enterprise and the enterprise as a whole.

COURSE CONTENTS:

1. Defining concepts of valuation; Types of valuations; Moments valuation of properties and businesses; The relationship value, price, cost; Basis of Value; Market value, Investment value, Fair value, Special Value, Synergistic Value, Forced Sales, Definition and valuation stages
2. Diagnosis enterprise
Defining the need and role of diagnosis in the valuation; Strategic diagnosis of the enterprise; Legal diagnosis; Technical diagnosis; Diagnosis and management of human resources; Commercial diagnosis; Diagnosis accounting
3. The issue of valuation property. The issue of valuation of intangible assets: Definition of intangible assets; Classification of intangible assets; Intangible asset valuation methods; Considerations regarding the evaluation of specific intangible assets;
4. The issue of valuation of tangible assets: Land valuation; Valuation of buildings;
Valuation of fixed assets by type of technological equipment, machinery and equipment for measurement, control and adjustment; transportation; Furniture and office equipment; Assets under valuation; Evaluation of financial assets; Rating Current assets: Measurement of inventories; Valuation of receivables; Valuation of reserves; Assessing deferred income. Valuation of debt
5. Approaches valuation of businesses:
Income-based approach in business valuation
Market comparison approach
Asset-based approach to business valuation

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Knowledge and understanding of the fundamental concepts, theories, and methods in the field of business valuations; their adequacy in professional communication;
- Use of fundamental knowledge in order to identify similarities and differences between accounting, the economic and administrative valuation, to identify strengths and weaknesses in the application of a certain type of diagnostic company, identify the advantages and disadvantages of evaluation methods practiced for business valuation and for different categories of assets and liabilities within it.
- Drawing up professional projects using several methods and principles acknowledged in business valuation.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- *** International Valuation Standards

FISCAL SYSTEM

Course code: CIG 228.1

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	4	Summer	Grade	4

COURSE AIMS:

- To acquire theoretical and practical knowledge and skills on the fiscal system;
- To form and develop the students' capacity of management of taxes and fees.

COURSE CONTENTS:

- 1.Introduction to fiscal system;
- 2.Profit tax;
- 3.Tax on incomes of micro-enterprises;
- 4.Income tax;
- 5.Value added tax;
- 6.Excises;
- 7.Local taxes and fees.

TEACHING METHODS:

Lecture, conversation, exemplification

LEARNING OUTCOMES:

- To define the concepts used by fiscal system;
- To explain the methodology for calculation of taxes and fees;
- To calculate taxes and fees.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written and oral examination (80% of the grade), students' assessments (20% of the grade)

RECOMMENDED READING:

- *Legea nr. 227/2015* privind *Codul fiscal*, publicată în Monitorul Oficial al României nr. 688 din 10.09.2015, cu modificările și completările ulterioare.
- *Legea nr. 207/2015* privind *Codul de procedură fiscală*, publicată în Monitorul Oficial al României nr. 547 din 23.07.2015, cu modificările și completările ulterioare.
- <https://www.anaf.ro/>; <https://extranet.apulum.ro/>.

ACCOUNTING OF CREDIT INSTITUTIONS

Course code: CIG 311

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Socol Adela, 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	5

COURSE AIMS:

This course aims to provide an initiation to the major mechanisms of bank accounting, and features the recording of accounting entries related to several banking operations

COURSE CONTENTS:**Bank accounting frameworks**

- Structure of bank operations
- Sources and specifications of bank accounting
- Charts of accounts in credit institutions
- Regulatory requirements

Banking Capital operations accounting**Banking Assets operations accounting****Cash flow and interbanks operations accounting**

- Operations in relation with the Central Bank
- Correspondant banking operations: nostro and vostro accounts
- Repo operations
- Foreign currency operations

Applications : recording of several accounting entries related to cash flow management and interbank operations

Accounting of bank customer service operations

- Deposit operations and means of payment
- Customer credit operations
- Accounting of provisions
- Off-balance sheet commitments

Applications : recording of several entries related to customer service operations

Accounting of financial instruments

- Accounting classification of financial instruments
- Introduction to the IFRS 7

Applications : recording of several accounting entries related to operations on financial instruments

Accounting of banking incomes and expenses**TEACHING METHODS:**

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

Students will be able to:

- identify and solve problems and make decisions using critical and creative thinking in bank accounting;
- work effectively with others as members of a team, group, organisation and community in the banking area;
- develop general and specific skills in bank accounting to integrate theory and practice and which could be used for compliance with generally accepted accounting practice.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Exam – 80%; verification during semester – 20%.

RECOMMENDED READING:

- **Socol Adela**, *IFRS adopting process in Romanian banks – impact on independent audit of financial statements*, Revista Annales Universitatis Apulensis, Series Oeconomica, nr. 14(2), p. 439-450, 2012, ISSN 1454-9409.
- **Zaharia (Chiru) R., Socol Adela**, *Operational Assets Bookeping in Credit Institutions*, Analele Universității din Oradea, Științe Economice, TOM XIX, Issue 1, p. 607-613, 2010, ISSN 122569 tipărit, ISSN 1582-5450 electronic CD.
- **Socol Adela**, *Understanding Accounting Practices on Card Based Banking Operations*, Analele Universității din Petroșani, nr. 9, p. 275-287, 2009, ISSN 1582-5949.

FINANCIAL AUDIT

Course code: CIG 312

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Socol Adela, 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	5

COURSE AIMS:

The syllabus starts with the nature, purpose and scope of assurance engagements both internal and external, including the statutory audit, its regulatory environment, and introduces governance and professional ethics relating to audit and assurance. It then leads into planning and risk assessment audit. The syllabus then covers a range of areas relating to an audit of financial statements including the scope of internal control. These include, evaluating internal controls, audit evidence, and a review of the financial statements. In addition to final review procedures, the final section concentrates on reporting, including the form and content of the statutory audit report.

COURSE CONTENTS:

- A. Audit framework and regulation
- B. Planning and risk assessment
- C. Internal control
- D. Audit evidence
- E. Review and reporting

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

Students will be able to:

- To provide the knowledge needed to understand the mechanism, properties and practical skills to work in finance and accounting.
- The use of specific procedures and techniques
- To understand the audit procedure
- To understand the opinions to be expressed by the auditor

By the end of the course the student should have developed a feel for the basic concepts of auditing. Upon completion of this course the student will be able to:

- Apply International Standards on Auditing and specific techniques
- Understand an auditor's role in society

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Exam – 80%; verification during semester – 20%.

RECOMMENDED READING:

- The International Federation of Accountants IFAC, 2015 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements
- Briciu S., Socol Adela, Ivan R., Tamas A., Puțan A., Topor D., *Audit financiar. Aspecte teoretice și aplicații practice*, Seria Didactica a Universității "1 Decembrie 1918" Alba Iulia, 2014
- Briciu S., Socol Adela, Rof L., *Contribuții la cunoașterea și implementarea unui model de evaluare a riscului de audit*, Revista Audit Financiar, editată de CAFR, nr. 6, p. 29-36, 2010
- Tamas A., Socol Adela, *Audit of the Consolidated Financial Statements – Intricate Aspects Based on Romanian Regulatory Statements*, Revista Finanțe - Provocările viitorului, nr. 13, p. 51-59, 2011
- Socol Adela, Briciu S., Sas F., *The impact of IAPS 1010 "The consideration of environmental matters in the audit of financial statements" on the auditor report on financial statements*, Journal of Environmental Protection and Ecology (J.E.P.E), vol. 12, nr. 4A, p. 2367-2378, 2011
- Socol Adela, *Significant Doubt about the Going Concern Assumption in Audit*, Revista Annales Universitatis Apulensis, Series Oeconomica, nr. 12, p. 291-300, 2010, ISSN 1454-9409
- Socol Adela, *Materiality in the context of an audit between professional judgment and subjectivism*, Annals of the University of Petroșani, Economics, vol. VIII, Part II, p. 209-217, 2008

ECONOMIC AND FINANCIAL ANALYSIS

Course code: CIG 313

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	5

COURSE AIMS:

To form and develop students' capacity to use methods and techniques in order to analyse the economic and financial company phenomena.

COURSE CONTENTS:

1. Object and methodology of the Economic-financial analysis
2. The analysis of Turnover revenue
3. Analysis of Value Added
4. Analysis of Human Resource Management
5. Analysis of Fixed Asset Management
6. Analysis of Profitability

TEACHING METHODS:

Lecture, conversation, case study, exercises.

LEARNING OUTCOMES:

- Application of adequate tools to analysis the influence of internal and external environment on enterprise/organization
- Application of adequate tools for solving the problems related to the relations between the enterprise/organization phenomena
- Solving problems/situations specific to human resource activity, fixed capital and in the field of economic-financial results
- Drawing up of a study about possibilities to analyse the activity of a enterprise/organisation

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- Burja Camelia, Analiză economico-financiară, Aspecte metodologice și aplicații practice, Casa Cărții de Știință (House of Science Book), Cluj-Napoca, 2009
- Helfert E., Techniques of Financial Analysis, a guide to value creation, BMT Publishing House, București, 2006

INTERNATIONAL ACCOUNTING

Course code: CIG 314

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	Autumn	Grade	5

COURSE AIMS:

- Developing for the students the professional reasoning in applying IAS/IFRS and the European directives.

COURSE CONTENTS:

1. Accounting harmonization.
2. The general preparation and presentation of financial statements.
3. Tangible assets.
4. Stocks.
5. Balance Sheet
6. Profit and loss account

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Knowing the essential elements upon the financial reports
- Identifying the economic and financial consequences in the presentation of the financial situations
- Interpreting the accountancy international standards and the European directives

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 90%; verification during semester – 10%.

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.
- <http://www.aicpa.org>.
- <http://www.plancomptable.com>.
- <http://www.iasb.org/Home.htm>.
- <http://www.ifac.org>
- <http://europa.eu/>

ACCOUNTING FOR SPECIAL OPERATIONS

Course code: CIG 315

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	5

COURSE AIMS:

Developing the capacity to build professional judgments for transactions and events with a high degree of complexity.

COURSE CONTENTS:

1. General reference points regarding special accounting operations;
2. Recognition of the operations division of entities;
3. Investigation accounting transactions generated by combining businesses;
4. Legal and accounting aspects concerning insolvency. The bankruptcy hypothesis;
5. Group situations.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Proper assimilation and use of accounting concepts on special operations;
- Accounting of dissolution operations, combine and bankruptcy of enterprises;
- Knowledge and operation of the ways to consolidated accounts.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- **Cenar I.**, Isac L., International Accounting Standards on Business Combinations and their Implementation in the Accounting in Romania, Knowledge Horizons – Economics, Volume 5, 2013, p. 92-100.

EXPERT MANAGEMENT SYSTEMS

Course code: CIG 316.3

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Ileană Ioan PhD, Incze Arpad 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	5

COURSE AIMS:

The course aims at acquiring by students of skills in the use of computer resources in finance and accounting. It aims at acquiring skills in developing and implementing prototypes of expert systems and on systems management expert.

COURSE CONTENTS:

1. Terms of artificial intelligence
2. Foundations of expert systems
3. Representation of knowledge I, II, III
4. Embodiment of an expert system
5. Basics of Prolog programming language
6. Expert system generating
7. Management expert systems. Case studies

TEACHING METHODS:

Interactive lecture (slide show), discussions

LEARNING OUTCOMES:

- acquisition of fundamental knowledge about Artificial Intelligence
- presentation of SE known
- identify opportunities for continuing education and effective utilization of resources and learning techniques for their own development

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.
- Ileană Ioan, *Sisteme expert de gestiune*, Seria Didactica, Universitatea „1 Decembrie 1918” Alba Iulia, 2004.
- Ioan Ileană, Corina Rotar, Maria Muntean, *Inteligență Artificială*, Ed. Aeternitas, 2009.

BASICS IN ECONOMETRICS

Course code: CIG 321

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: Prof. Breaz Nicoleta, 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	42	3	Summer	Grade	4

COURSE AIMS:

The course aims to develop skills in econometrics reasoning or more precisely, to develop skills for construction and validation of the statistical models and moreover, for the use of those models in prediction, beginning with a real problem from the economics.

COURSE CONTENTS:

- I. Econometrics - quantitative methods in economics
- II. Simple linear econometric regression model
- III. General linear econometric model
- IV. Other econometric models

TEACHING METHODS:

Instruction is a combination of lectures, seminars and individual work; there are also compulsory assignments. There is 80% attendance requirement for seminars.

LEARNING OUTCOMES:

- assimilating fundamental knowledge in the field of econometric models, starting with construction of linear simple model up to aspects related to other types of models;
- forming aptitudes needed for the study of possible correlation between two or more phenomena from economics and for application of the statistical inference based techniques that allow the construction, estimation, validation and prediction related to a linear simple or multidimensional model and other classes of econometrics models.
- developing the capacity to relate to standards connected with rigor and accuracy in econometrical modeling of real problems occurred in economics.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

- Final evaluation– written exam or project based on a particular econometric model related to real data (student choice)

: Assessment of the specific knowledge during the synthesis problems solving process or during presentation of the project (90% of the final grade)

- Continuous assessment: assessment of the practical skills in solving econometrical problems, by assessing the individual portfolio with applicative works (written papers) presented at the seminars, according to a specified schedule (10% of the final grade).

RECOMMENDED READING:

- N. Breaz, Basics in econometrics - *Theory And Applications*, Didactical Series, “1 Decembrie 1918” University of Alba Iulia, (in printing), 2016*
- L.D., Hoffmann, *Calculus For Business, Economics And The Social And Life Sciences*, McGraw-Hill Book Company, 1986
- A. Siegel, *Practical Business Statistics*, 6th Edition, Elsevier, Academic Press, 2011
- G. Smith, *Essential Statistics, Regression, and Econometrics*, 1st Edition, Elsevier, Academic Press, 2011
- L. Swift, *Mathematics And Statistics For Business, Management And Finance*, Hampshire: MacMillan Publishers LTD, 1997

MANAGEMENT CONTROL

Course code: CIG 322

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	4	Summer	Grade	6

COURSE AIMS:

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

COURSE CONTENTS:

- o Introduction to management control;
- o Management controller;
- o Management control system;
- o Management control tools;
- o Costs (relevant and irrelevant costs and revenues, avoidable and unavoidable costs, sunk costs, opportunity costs);
- o Cost-volume-profit analysis: the economist's model, the accountant's model, mathematical approach of CVP analysis (break-even point, profit-volume ratio);
- o Target costing;
- o Budgets;
- o Dashboard;
- o Reporting;
- o Balanced scorecard;
- o Benchmarking.

TEACHING METHODS:

Lecture, conversation, exemplification

LEARNING OUTCOMES:

- To explain the concepts in the area of management control;
- To use the tools of management control.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written and oral examination (80% of the grade), students' assessments (20% of the grade)

RECOMMENDED READING:

- Drury, Colin, *Management and Cost Accounting*, 7th Edition, London: South-Western College Publishing, 2008.
- Jiambalvo, James, *Managerial Accounting*, S.L.: John Wiley&Sons, 2006.
- Teiușan, Sorin-Ciprian, *Control de gestiune*, Universitatea „1 Decembrie 1918”, Seria Didactică, Alba Iulia, 2014.

INTERNAL AUDIT

Course code: CIG 323

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	4

COURSE AIMS:

- To acquire fundamental knowledge about the aims and methods in the field of internal audit;
- To know the main principles, procedures, techniques, instruments used to perform an internal audit mission;
- To form an open-minded epistemic attitude related to the field of internal audit.

COURSE CONTENTS:

1. Introduction to internal audit
2. Standardization of internal audit
3. International set of Internal Audit Standards
4. Internal audit and internal control – function of the management's entity
5. Risks as a fundamental in performing an internal audit mission

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- Knowledge and understanding of the fundamental concepts, theories, and methods in the field and speciality area;
- Use of fundamental knowledge in order to explain and interpret various types of concepts, situations, processes, projects, etc. associated to the field;
- Adequate use of standard assessment methods and criteria in order to evaluate the quality, merits and limits of various processes, programs, projects, concepts, theories, and methods, etc.;
- Drawing up professional projects using several methods and principles acknowledged in the field.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

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

RECOMMENDED READING:

- www.theiia.org
- <https://na.theiia.org/standards-guidance/mandatory-guidance/Pages/Standards.aspx>
- David M Griffiths, *Risk based internal auditing*, edition 2015, <http://www.internalaudit.biz>

B.SC. PAPER WRITING

Course code: CIG 324

Type of course: compulsory

Language of instruction: English tutoring available for Erasmus students

Name of lecturer: -

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	10

COURSE AIMS:

Discipline aims at preparing the license to be sustained to license exam, as a summative exam for graduating final.

COURSE CONTENTS:

Is not the case

TEACHING METHODS:

Is not the case

LEARNING OUTCOMES:

- Identifying ways of organizing general accounting is performed at the establishment where the practical part of the license;
- Applying the concepts, procedures and methods used in accounting entity for the registration of economic operations in case study;
- Evaluating methods and techniques applicable to the registration of economic operations in accounting entity;
- Practical skills training on appropriate use of the method of accounting procedures;
- Training of practical skills of analysis and interpretation of accounting information produced.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Presentation and defending of license – 50%; Fundamental knowledge and specialized assessment – 50%.

RECOMMENDED READING:

- Is not the case

SPECIFIC ACCOUNTANCY REGLEMENTATION AND PRACTICE

Course code: CIG 325

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	4

COURSE AIMS:

- Developing the capacity of the students for building and correctly using the accounting information for ONG, professionals and companies developing franchise, factoring etc. activities.

COURSE CONTENTS:

1. Accounting treatments and options related to factoring operations.
2. Financial – accounting references related to franchise. Franchise – general aspects.
3. Accounting regulations and practices for the legal persons without patrimonial purpose.
4. Accounting regulations and practices for professionals.

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

- The knowledge of specific accounting regulations related to various segments of activity;
- Developing reasoning and improving the economic terminology and the appliance of professional reasoning in recognising, evaluating and using the accounting policies for NGOs, federations, professionals and companies practicing franchise, factoring etc. activities.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 90%; verification during semester – 10%.

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.

ACCOUNTING EXPERTISE AND FISCAL COUNSULTANCY

Course code: CIG 326.3

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	28	2	Summer	Grade	3

COURSE AIMS:

The perfection of professional skills by deepening economic knowledge in the field of finance and accounting and applying them in practice in the accounting expertise and tax consulting, creating a overview of what these two activities represent Romania compared to other countries in terms of view of the organization and its objectives. Formation of practical skills about pursuit of the business accounting expertise as well as that of tax consultant.

COURSE CONTENTS:

CHAPTER 1. General terms of accounting expertise

- 1.1 concept of expertise
- 1.2 Accounting expertise
 - 1.1.1 Judicial accounting expertise
 - 1.1.2 Accounting expertise amicable or extrajudicial
- 1.3 Research object of accounting expertise
- 1.4 The objectives of accounting expertise in various fields

CHAPTER 2. Judicial accounting expertise

- 2.1 Accounting expertise in civil trial
 - 2.1.1 Characteristics of civil trial
 - 2.1.2 The objectives of accounting expertise in civil trial
 - 2.1.3 The appointment of chartered accountant in civil cases
 - 2.1.4 Making accounting expertise in civil trial
 - 2.1.5 Expertise report content
- 2.3 Accounting expertise in penal proceedings
 - 2.3.1 Features and stages of penal proceedings
 - 2.3.2 Precautions in penal proceedings
 - 2.3.3 Repairing the damage in the penal trial
 - 2.3.4 The objectives of accounting expertise in penal proceedings
 - 2.3.5 Appointment of the expert in penal cases
 - 2.3.6 Content of the report accounting expertise in penal cases
- 2.4 Cost of accounting expertise and the fee of chartered accountant

CHAPTER 3. Organization and functioning of accounting expertise in Romania

- 3.1 Defining expert and chartered accountant
- 3.2 Conditions and ways of obtaining the quality of expert accountant
- 3.3 The exercise of the profession of chartered accountant
- 3.4 Ethical and professional conduct of chartered accountants
- 3.5 The responsibility of chartered accountant
- 3.6 The professional association of chartered accountants
 - 3.6.1 Body of Chartered and Certified Accountants
 - 3.6.2 Tasks of CECCAR, governing bodies and its relationship with MFP

TEACHING METHODS:

Lecture, conversation, exemplification.

LEARNING OUTCOMES:

The course aims to provide students the necessary minimum knowledge about specific notions and concepts business tax consulting and accounting expertise. Clarify the meaning of concepts such as: expertise judicial and extrajudicial accounting, financial audit, tax, financial control system, system management and internal control, financial control manifestation area compared with that of control in general, differences between financial control whole and fiscal control and defining principles and methodology of exercise both financial control and accounting expertise.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:

Written exam – 50%; project – 50%.

RECOMMENDED READING:

- Boulescu M., *Expertiza contabilă*, Editura Didactică și Pedagogică, București, 2001.
- Crăciun Ștefan, *Controlul și auditul financiar. Expertiza contabilă*. Editura Economică, București, 2002.
- Domnișoru S., *Controlul financiar-contabil și expertiza contabilă*, Editura Stachi, 2005.
- Ordonanța nr. 65/1994 privind organizarea activității de expertiză contabilă și a contabililor autorizați, republicată în Monitorul Oficial, Partea I nr. 13 din 08.01.2008.
- Standardul profesional CECCAR 35 Expetizele contabile
- Codul de procedură fiscală.
- Codul de procedura civila
- Codul de procedura penala