

## COURSE CATALOGUE 2016-2017

Field: **ACCOUNTING**

Master's Programme: **Audit and Control of Economic Agents**

Length of studies: **2 years (4 semesters)**

Number of ECTS Credits: **120**

Languages of teaching: **Romanian (English/French/German tutoring available for Erasmus students)**

Form of education: **Full-time**

| Code       | Courses   | Type of course, tuition hours/semester | Autumn/Summer | Credits |
|------------|---|--|---------------|---------|
| ACAE 11-1  | Decision Support Information Systems                              | Compulsory, 56                         | Autumn        | 8       |
| ACAE 11-2  | Advanced Management Accounting and Control                        | Compulsory, 56                         | Autumn        | 8       |
| ACAE 11-3  | Accounting Theory   | Compulsory, 56                         | Autumn        | 8       |
| ACAE 11-41 | Business English  | Elective, 28                           | Autumn        | 6       |
| ACAE 11-42 | French Language   | Elective, 28                           | Autumn        | 6       |
| ACAE 12-1  | Modeling and Econometrics Methods                                 | Compulsory, 56                         | Summer        | 7       |
| ACAE 12-2  | Scientific Research Methodology in Economics                      | Compulsory, 28                         | Summer        | 7       |
| ACAE 12-3  | Fiscal Management   | Compulsory, 56                         | Summer        | 8       |
| ACAE 12-4  | Financial Reporting According to European and International Rules | Compulsory, 56                         | Summer        | 8       |
| ACAE 21-1  | Internal Control and Audit  | Compulsory, 56                         | Autumn        | 8       |
| ACAE 21-2  | Procedures for Financial Audit                                    | Compulsory, 56                         | Autumn        | 8       |
| ACAE 21-3  | Banking Audit   | Compulsory, 56                         | Autumn        | 6       |
| ACAE 21-4  | International Standards on Auditing ISA                           | Compulsory, 56                         | Autumn        | 8       |
| ACAE 12-2  | Legal Environments of Entities                                    | Compulsory, 28                         | Summer        | 6       |
| ACAE 22-2  | Accounting Expertise and Professional Deontology                  | Compulsory, 56                         | Summer        | 6       |
| ACAE 22-3  | Corporate Governance  | Compulsory, 56                         | Summer        | 6       |
| ACAE 22-4  | Practice  | Compulsory, 56                         | Summer        | 6       |
| ACAE 22-5  | Master Thesis Writing   | Compulsory, 56                         | Summer        | 6       |