DECISION SUPPORT INFORMATION SYSTEMS
Course code: ACAE 11-1
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Ileană Ioan PhD, Olteanu Emil PhD
Full time studies

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

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

TEACHING METHODS:
Interactive lecture, ppt presentation, exemplification

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 60%; Practical work during semester – 40%.

RECOMMENDED READING:
ADVANCED MANAGEMENT ACCOUNTING AND CONTROL
Course code: ACAE 11-2
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Teiûsan Sorin-Ciprian, PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, conversation, exemplification, exercises

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 50%; Scientific research during semester – 50%.

RECOMMENDED READING:
- Ponorica, Andreea; Popescu, Adriana; Stanila, Oana, Practice Guide of Basic, Financial and Management Accounting, București: CECCAR, 2006.
ACCOUNTING THEORY
Course code: ACAE 11-3
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Ivan Raluca, PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, conversation, exemplification.

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 20%; projects during semester – 80%.

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

Course Code: ACAE 11-41  
Type of course: compulsory  
Language of instruction: English tutoring available for Erasmus students  
Name of lecturer: Senior lecturer Crina Herteg, PhD  
Full time studies

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**COURSE AIMS:**
1. To develop the ability to identify and analyze different specific business language texts - Rationale oral or written opinions in various communication situations appropriate business language.
2. To develop the capacity of identifying and analyzing a large variety of economic texts (business, accounting, finance, banking).

**ENTRY REQUIREMENTS:**

**COURSE CONTENTS:**

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

**TEACHING METHODS:**
Lecture, debate, Power point presentation.

**LEARNING OUTCOMES:**
Students use English correctly, fluently and adequately in oral and written business communication.
Students can identify and analyze a large variety of economic texts (business, accounting, finance, banking).

**MANDATORY ASSIGNMENTS**
Projects, Essays, Portfolio

**LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:**
ORAL PRESENTATION  
INTERVIEW  
TWO-WAY DISCUSSION

**RECOMMENDED READING:**
FRENCH LANGUAGE
Course Code: ACAE 11-42
Type of Course: compulsory
Language of Instruction: English tutoring available for Erasmus students
Teacher’s name: Lecturer Telea Coralia PhD
Seminar tutor: -

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

ENTRY REQUIREMENTS: -

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

TEACHING METHODS:
Problem solving, learning by discovery, exercises

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

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

RECOMMENDED READING:
• DANILÓ, Michel, TAUZIN, Béatrice, Le français de l’entreprise, Paris, Clé International, s. a.
• Grammaires et recueils d’exercices
• BACIU, Ioan, Gramatica limbii franceze, Cluj, Echinox, 1997.
• COSĂCEANU, Anca, SLĂVESCU, Micaela, Gramatica limbii franceze, Bucureşti, Mondero, 1993.
• GHIDU, George, PISOSCHI, Valeriu, Gramatica limbii franceze cu exerciţii, Bucureşti, Teora, 1996.
• JOUETTE, André, L’essentiel de la grammaire française, Manchecourt, Maxi-Livres, 2002.
• NEGREANU, Arisită, Metodă modernă de franceză pentru începători, București, Niculescu, 1999.
• TELEA, Coralia, Teste de competență lingvistică la limba franceză, Seria Didactica, Tipografia Departamentului pentru Învățământul la Distanță, Universitatea « 1 Decembrie 1918 », Alba Iulia, 2003.
MODELING AND ECONOMETRICS METHODS
Course code: ACAE 12-1
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Căbulea Lucia PhD, Wainberg Dorin PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, conversation, examples

LEARNING OUTCOMES:
The ability to know and understand:
- basic concepts of mathematical modeling;
- modeling of economic processes;
- the practices and procedures for drawing up algorithms;
- simulation of economic processes.
The ability to:
- identify various algorithms and procedures applicable to economic problems;
- establish scientific methods in decision making;
- propose the most appropriate mathematical economic models and simulation;
- special problems in carrying out its mission of making the decision.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Oral exam – 40%; Activity during the semester – 20%; Practical work – 40%.

RECOMMENDED READING:
SCIENTIFIC RESEARCH METHODOLOGY IN ECONOMICS
Course Code: ACAE 12-2
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Vasile Burja, PhD
Full time studies

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COURSE AIMS:
The fundamental aim of the course is the development of scientific research skills in the field of economics.
The specific aims of the course are:
- the training of future specialists in the scientific research of economic phenomena.
- the possibility to identify real economic problems that master students should solve by making use of scientific research methods and tools which are specific to the field of study.

ENTRY REQUIREMENTS:
-

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

TEACHING METHODS:
Lecture, conversation, exemplification.

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written paper 50%; mid-term test 50%.

RECOMMENDED READING:
- Popescu Constantin, Metodologia cercetării științifice economice, Editura ASE, București, 2006.
- Ristea Ana Lucia, Valeriu Ioan-Franc, Metodică în cercetarea științifică, Editura Expert, 2009
FISCAL MANAGEMENT
Course code: ACAE12-3
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Tamas Attila, PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, interactive course, debates

LEARNING OUTCOMES:
Is not the case

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 70%; Practical work during semester – 30%.

RECOMMENDED READING:
- Popa A. F., Contabilitatea și fiscalitatea rezultatului întreprinderii, Ed. CECCAR, București, 2011.
FINANCIAL REPORTING ACCORDING TO THE EUROPEAN AND INTERNATIONAL STANDARDS

Course code: ACAE 12-4
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Ivan Raluca, PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, conversation, exemplification.

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 50%; projects during semester – 50%.

RECOMMENDED READING:
• http://www.ifrs.org
COURSE AIMS:
- To acquire fundamental knowledge about the aims and methods in the field of internal audit and internal control;
- To know the main principles, procedures, techniques, instruments used to perform an internal audit mission and internal control missions;
- Learning the skills necessary for carrying out an audit trainee in the context of relevant international trade rules.

COURSE CONTENTS:
1. Corporate Governance - Internal audit and internal control
2. The concept of internal control: defining, features of internal control; Models of internal control, internal control implementation
3. The objectives of internal controls and internal control system components.
4. Implementation of internal control.
5. Forms of internal control.
6. Stages of internal control.
7. Specific forms of internal control procedures
8. The internal control report and valorization Internal audit and internal control – function of the management’s entity
9. The internal audit function within the organization - organization, role and objectives
10. The methodology of risk-based internal audit: procedures, techniques, samples and documentation
11. Internal Audit Report, communication, quality insurance, post-audit responsibilities

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
PROCEDURES FOR FINANCIAL AUDIT

Course code: ACAE 21-2
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Tatiana Danescu, PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, conversation, exemplification.

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 75%; verification during semester – 25%.

RECOMMENDED READING:
- OUG nr.75/1999 republished, regarding the activity of financial audit, republished in the Official Gazette, Part I no. 598 of 22/08/2003
COURSE AIMS:
This course aims to provide an initiation to the major mechanisms of banking audit.

COURSE CONTENTS:
1. Core principles of banking audit
2. Conceptual delimitations of the audit, assurance services, revision and related services in the banking domain
3. Particularity of the financial statements of commercial and central banks
4. Necessity, role, objectives and users of the banking financial audit
5. Relevant International Standards on Auditing for banks IAPS 1000, IAPS 1004, IAPS 1006
6. Working procedures in the banking audit mission - Agreeing the terms of audit engagements, Planning, Materiality, Audit Documentation, Communication with those charged with governance, Deficiencies in the internal control, Audit opinions
7. Supervisory expectations of the audit of a bank's financial statements
8. Principles and techniques of the banking internal control and audit
9. Audit of the financial statements of the Central banks

TEACHING METHODS:
Lecture, conversation, exemplification.

LEARNING OUTCOMES:
- Explain the nature, purpose and scope of assurance engagements including the role of the banking external audit and its regulatory and ethical framework
- Explain the nature of internal banking audit and describe its role as part of overall performance management and its relationship with the external banking audit
- Demonstrate how the auditor obtains an understanding of the bank and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements
- Describe and evaluate information systems and internal controls of the bank to identify and communicate control risks and their potential consequences, making appropriate recommendations
- Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing
- Evaluate findings and modify the audit plan as necessary
- Explain how the conclusions from banking audit work are reflected in different types of audit report, explain the elements of each type of report

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Exam – 80%; verification during semester – 20%.

RECOMMENDED READING:
- 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.
INTERNATIONAL STANDARDS ON AUDITING ISA
Course code: ACAE 21-4
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Socol Adela, PhD
Full time studies

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COURSE AIMS:
This course aims to develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework - International Standards on Auditing ISA and Code of Ethics.

COURSE CONTENTS:
1. Synoptically analysis of the standardization processes of financial and internal audit.
2. General framework of internal audit standardization. National and international waypoints - CAFR and IIA
3. Conceptual delimitations between audit, revision and other assurance services
4. Presentation of the International Auditing Standards. The International Federation of Accountants (IFAC). The International Auditing and Assurance Standards Board (IAASB). The framework of International Standards on Auditing (ISAs). ISAs - what they represent and how they are set.
5. Ethical principles in audit according to Code of Ethics
6. Presentation of the main ISAs
7. ISA 200, Overall Objectives of the financial audit. General principles governing auditors and their work. The nature and scope of an audit.
9. ISA 240, Fraud in an audit of financial statements
11. Internal Control and Risk Assessment. ISA 265 Communicating deficiencies in internal control to those charged with governance and management. ISA 315 Assessing the risks of material misstatements. ISA 402 Audit considerations relating to entities using service organisations.
12. ISA 500, Audit Evidence
13. ISA 501 and 505, Specific Items
15. Internal Auditing
16. Reporting in financial audit. ISA 700,705,706, Auditor's report on financial statements. ISA 570 Going concern.
17. Revision and Related assurance services ISRS 4400 Engagements to perform agreed-upon

TEACHING METHODS:
Lecture, conversation, exemplification.

LEARNING OUTCOMES:
On successful completion of this course, students should be able to:
- Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing
- Explain the nature, purpose, scope and evidence of assurance engagements including the role of the external audit and its regulatory and ethical framework, based on International Standards on Auditing and Code of Ethics.

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Exam – 80%; verification during semester – 20%.

RECOMMENDED READING:
- 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.
LEGAL ENVIRONMENT OF ENTITIES
Course code: ACAE 12-2
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Luha Vasile, PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, conversation, exemplification

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 60%; Practical work during semester – 40%.

RECOMMENDED READING:
• V. Luha, Suport de curs – drept comercial, Alba Iulia, 2011.
• Vasile Luha, Titluri de credit, Ed. Lumina Lex, București, 1998.
• Daniel Mihai Șandru, Pacte societare, Ed. universitară, București, 2010.
ACCOUNTING EXPERTISE AND PROFESSIONAL DEONTOLOGY
Course code: ACAE 22-2
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Deaconu Sorin-Constantin, PhD
Full time studies

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

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

TEACHING METHODS:
Lecture, conversation, exemplification.

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

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Written exam – 60%; verification during semester – 40%.

RECOMMENDED READING:
• Accounting Law no. 82/1991 with the further amendments and completions republished in the Official Journal no. 454/2008.
• The Order 2634/2015 for financial accounting documents, Official Journal no. 910/2015.
• The Law no. 227/2015 regarding the Fiscal Code with the further amendments and completions, Official Journal no. 688/2015.
• www.ceccar.ro.
CORPORATE GOVERNANCE
Course code: ACAE 22-3
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: Ivan Raluca, PhD
Full time studies

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COURSE AIMS:
- Conducting analyzes and interpretations economic Romanian realities from the perspective of the main accounting systems that operate at international business level;
- Assimilation conceptual framework on corporate governance;
- knowing the peculiarities of different models of governance and assessing existing hotels their relevance to the Romanian economic environment

COURSE CONTENTS:
- Institutions and organizations involved in corporate governance of stock exchanges, institutional investors, financial auditors, coimisiile securities rating agencies
- Notions of rights and obligations of shareholders
- Important life events of an enterprise and reducing capital increase, merger with another company, the acquisition of other associative, insolvency. Case studies of Romanian companies
- Corporate governance failures: financial scandals, pyramid schemes, ineffective financial audit
- Specific issues for large quoted companies: prospectus, volatility of securities, inclusion in an index of

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;
- 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:
- Feleagă, N.; Vasile, C. - „Guvernanţa întreprinderii, între clasicism şi modernism”, Economie teoretică și aplicată, 2006
COURSE AIMS:
Each discipline provided in the plan of education in the master program is accompanied by specific research topics for practice. Before drafting scientific research project, master students must study scientific research Methodology economic discipline. Through its master skills and abilities are formed scientific investigation of economic phenomena. Assimilated knowledge and skills acquired will provide master the ability to identify the real economic problems that to solve calling the methods and tools of scientific investigation.

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

COURSE CONTENTS:
1. Documentation of the audit work
2. Documentation the activities of financial control
3. Documentation internal audit engagements entities
4. Judicial and contractual accounting expertise

TEACHING METHODS:
Is not the case

LEARNING OUTCOMES:
Is not the case

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Exam – 100%

RECOMMENDED READING:
Is not the case
MASTER THESIS WRITING
Course code: ACAE 22-5
Type of course: compulsory
Language of instruction: English tutoring available for Erasmus students
Name of lecturer: -
Full time studies

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

COURSE CONTENTS:
Is not the case

TEACHING METHODS:
Is not the case

LEARNING OUTCOMES:
Is not the case

LEARNING OUTCOMES VERIFICATION AND ASSESSMENT CRITERIA:
Presentation and defending of license – 100%

RECOMMENDED READING:
Is not the case