

# Transilvania University of Braşov, Romania

## Study program: Accounting and Management Informatics

Faculty of Economic Sciences and Business Administration

Study period: 3 years (bachelor)

### 1<sup>st</sup> Year

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Microeconomics	MIE1	6	2	2	-	-

**Course description (Syllabus):** The Economic Way of Thinking. Ten Principles of Economics; Interdependence and the Gains from Trade; The Market Forces of Supply and Demand. Elasticity; Consumers, Producers, and the Efficiency of Markets; Externalities, Public Goods and Common Resources; The Design of the Tax System; The Cost of Production; Firms in Competitive Markets; Monopoly, Oligopoly and Monopolistic Competition; Earnings and Discrimination.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Mathematics Applied in Economics	MA1	6	2	2	-	-

**Course description (Syllabus):** Infinite series; Power series; Functions of many variables. Limits and continuity; Differentials; Optimization; Improper integrals; Linear programming; Probability; Random variables.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Basic of Economic Informatics	BI1	6	2	-	2	-

**Course description (Syllabus):** Information, entropy, information system; Arithmetic and logical fundamentals of computer; Algorithms; Organization of economic data in files; Personal computer architecture.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Management	MN1	5	2	2	-	-

**Course description (Syllabus):** Management – science and art; Evolution of managerial thought; Managers and their roles in organizations; Management functions: planning, organizing, staffing, control and assessment; Decisional system of the organization; Informational system and communication in organizations; Change and innovation management; Basics in human resource management; Basics in strategic management.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
History of European Construction	ICE1	5	2	1	-	-

**Course description (Syllabus):** Jean Monnet and the European Movement; The Schuman Declaration and the European Coal and Steel Community; Implementing the Custom Union and Fending off the Free Trade Area; The Empty Chair Crisis and the Luxembourg Compromise; Enlargement from six to nine in the 1970s; The Single European Act and The Single Market Program; The Maastricht Treaty and the Economic and Monetary Union; The Challenges of the Eastern Enlargement; The Constitutional Change: the Amsterdam Treaty, the Nice Treaty and the Constitutional Treaty; The Fiscal Treaty of the European Union.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
French	LF01	2	1	1	-	-

**Course description (Syllabus):** Le nom et ses déterminants – applications dans des exercices ayant un vocabulaire spécialisé, économique; Le nom et l'adjectif qualificatif; L'article partitif; Les adjectifs et les pronoms possessifs; Les adjectifs et les pronoms démonstratifs; Les adjectifs et les pronoms indéfinis; Les pronoms relatifs et interrogatifs; Les pronoms adverbiaux; Les pronoms personnels sujets et les pronoms personnels compléments.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Macroeconomics	MAE2	6	2	2	-	-

**Course description (Syllabus):** The Economic Way of Thinking; Major Topics of Study in Macroeconomics; Measuring GDP and Economic Growth; Monitoring Cycles, Jobs, and the Price Level; Aggregate Supply and Aggregate Demand; The Economy at Full Employment: The Classical Model; Money, Interest, Real GDP and Price Level. Inflation; The Business Cycle; Inflation and Unemployment: The Phillips Curve; Expenditure Multipliers: The Keynesian Model;

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Data Bases	BDT2	5	2	-	2	-

**Course description (Syllabus):** Database - General concepts; Database models; Relational Databases; Relational algebra; SQL; Designing relational databases. Databases table normalization .

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Basic of Accounting	BCT2	6	2	2	-	-

**Course description (Syllabus):** Introduction to accounting; The balance sheet; The income statement; Depreciation of fixed assets; The T- account. Double-entry bookkeeping; Accounting documents; Business valuation methods; Inventory; The trial balance; Transaction analysis and the accounting equation.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Economic Statistics	SE2	5	2	2	-	-

**Course description (Syllabus):** Basic concepts of statistics. Types of data. Graphical methods for describing qualitative data. Measures of central tendency: means and position measures (structural). Measures of Variation: variance, standard deviation (squared mean deviation), linear mean deviation, variation coefficient. Describing the Variability of a Set. Characterizing the distribution form. Shape indicators. Concentration indicators. Indicators of an alternative characteristic. Indicators of a colectivity divided in groups. Fisher test. ANOVA analysis. Analysis methods of links between socio-economic phenomenon. Time Series. The statistical indicators' system: absolute indicators, relative indicators, average indicators. Analysing the moments' time series. The components of time series. Models of time series. Adjusting and forecasting trend methods. Statistical surveys. Sampling methods. Samples' errors. Making inference based of sample statistics. Statistical tests. The indices' method. Individual and Synthetic Indices. Systems of weights for indices. Relation between indices. Variation decomposition of a complex phenomenon depending on its influence factors using the indices' method.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Business Law	DRA2	5	2	2	-	-

**Course description (Syllabus):** The law and the state. The legal norm. Sources of Law. The juridical relation and its structure in civil law. Effects of the entry into force of the New Civil Code (NCC). Persons: Natural persons and Legal entities. Definition and object of the Commercial Law. Sources of the Commercial Law - Effects of the entry into force

of the NCC. Deeds of commerce and Mercantile operations. Entrepreneurs and Professionals: Categories of entrepreneurs. Goodwill. Company law: Nature and types of companies; Company formation. Labour Law: Object, and sources of Labour Law. The individual contract of employment.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Academic Writing	SCA2	1	1	-	-	-

**Course description (Syllabus):** Principles of academic writing; Type of academic works; How to write an academic paper/project/essay; The structure of research paper; How to cite bibliographic sources?; Academic writing of self-presentation: Letter of motivation and Academic Curriculum Vitae; Oral scientific presentation.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
French	LF02	2	1	1	-	-

**Course description (Syllabus):** Correspondance d'affaire; Lettres de recommandation; Lettre d'offre; Lettre de réclamation; Contrat d'achat-vente; Textes de spécialité économique; La concurrence; La Bourse; Le marketing et le marché; Les relations publiques; Présentation pour un interview de travail; L'emploi et l'employeur.

## 2<sup>nd</sup> Year

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Fundamental Accounting	CTI3	5	2	2	-	-

**Course description (Syllabus):** Accounting normalization; Accounting operations implied by the funding cycle of the entity; Accounting operations regarding the investment cycle; Accounting operations relating to stocks.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Econometrics	ECM3	5	2	2	-	-

**Course description (Syllabus):** Economic and econometric model. Simple Regression Model – Ordinary Least Squares' Method (OLS). Assumptions Underlying OLS (Classical Linear Regression Model). Properties of estimators. Statistical hypotheses. Statistical tests. Statistical inference. Testing Hypotheses. Multiple regression model. Estimating the regression coefficients. Variance-Covariance Matrix of Estimators. Analysis of Variances. F-Test for Global Significance of Regression. Testing the Coefficients. Adding New Variables. Chow Test. Multicollinearity and Selection of Explanatory Variables. Partial Correlation. Coefficients of Partial Correlation. The causes of errors' autocorrelation. The nature of errors' autocorrelation. Consequences and Remedies of errors' autocorrelation. OLS estimators in errors' autocorrelation presence. Forecasting with the econometric model.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Computer Programming	PRC3	5	2	-	2	-

**Course description (Syllabus):** History of computers and their evolution. Hardware and software components. Programming languages; Algorithms and logical schemes;; Introduction to C# and its blocks. Operators; Variable and constants; C# statements (if, while, for, case); Methods and functions; Arrays and lists; Introduction to OOP.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Public Finance	FIP3	4	2	1	-	-

**Course description (Syllabus):** The financial system; Public goods; The system of public expenditure; The measures of public expenditure; The public expenditure for economic objectives; The system of public revenue; The flat tax system versus progressive taxation; Considerations about taxes; Tax evasion; International double taxation.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Marketing	MK3	4	2	1	-	-

**Course description (Syllabus):** Marketing evolution and meanings; Marketing and society: Social and ethic responsibility of marketing activity; The market and its characteristics; Market segmentation; Consumer behavior on consumption goods market; Commercial goods market and the purchasing behavior of company; Goods positioning and repositioning; Product policy; New products planning and development; Distribution policy; Pricing policy; Communication policy.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Company Finances	FIF3	5	2	2	-	-

**Course description (Syllabus):** Introduction to financial management;The content of the main objective of the financial management: Sustainable increase of the company value; The financial approach of the company assets and capital; The long term financial management; The investment decision: non-discounted and discounted methods of selecting investment projects: NPV, IRR, MIRR, recovery period; Ways of financing investments: external equity financing, internal equity financing; The cost of equity: CAPM, arbitrage pricing model; Using long term debt for financing investments: banking loans; Using long term debt for financing investments: issue of bonds; Financing by leasing (operational and financial leasing).

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
English	LEO3	2	1	1	-	-

**Course description (Syllabus):** Business Organisations; Marketing; Describing Performance; Money and Banking; Funding the Business; Accounting; Auditing; Mergers and Takeovers; Transport and Delivery; Selling and Buying.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
French	LF03	2	1	1	-	-

**Course description (Syllabus):** Cours pratique de grammaire française; Le verbe – applications dans des exercices ayant un vocabulaire spécialisé économique; L'Indicatif; La voix passive; Le Si conditionnel; Le Subjonctif; Le participe passé et son accord; La concordance des temps.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Applied Accounting	CTII4	5	2	2	-	-

**Course description (Syllabus):** The third parties accountancy; The accountancy of treasury operations; The consolidation of annual financial statements.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Accounting Software Packages	PPC4	5	2	-	2	-

**Course description (Syllabus):** Accounting Information System: Design, Implementation, and Operation; Information System Development and Documentation Techniques; Information System Reliability; Payroll Cycle and The Human Resources Management; Development Strategies for Accounting Information Systems.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	Project
Taxation	FIS4	5	2	1	-	-

**Course description (Syllabus):** Definition and classification of taxes and fees. Principles of Taxation; Corporate income tax; Small and Medium Entities income tax; Income tax; Local taxes and fees; Value Added Tax; Excise duty; Fiscal Procedures .

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Consolidated Accounting	CTC4	5	2	2	-	-

**Course description (Syllabus):** Financial Accounting Standards and Regulations; Scope of consolidation; Group of companies; Accounting consolidation methods; The concept of control in consolidated financial statements; Intercompany transactions; Consolidation of foreign subsidiaries; Consolidated Financial Statements.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
English	LE04	2	1	1	-	-

**Course description (Syllabus):** Format of business letters; Letter of complaint. Replying to a letter of complaint; Letter of enquiry. Replying to a letter of enquiry; Orders. Accepting/ declining orders; Letter of application. Accepting/ turning down an application; Invitation. Accepting /declining an invitation; Personal recommendation; Contracts; Report. Memo; Proposal. Minutes.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
French	LF04	2	1	1	-	-

**Course description (Syllabus):** Textes de spécialité économique; La publicité et le marketing; La Roumanie dans les journaux de l'Europe; Termes généraux du marketing; La sociologie du tourisme; La déontologie professionnelle; Traditions culinaires européennes; Le langage non verbal du client.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Practical training	PRA4	3	-	-	-	6

**Course description (Syllabus):** Presentation of the company; Accounting documents preparation; Recording business transactions – in a month; Prepare the trial balance.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Financial Control	CTR 4	5	2	2	-	-

**Course description (Syllabus):** Financial control: concept, role and objectives; The methodology and the procedure of the financial control; Completion of the financial control; Internal control and preventive financial control: concepts, objectives and forms; Fiscal control and tax evasion; The organization of the State Financial Control.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Controlling	CGE 4	5	2	2	-	-

**Course description (Syllabus):** Controlling: concept, role and objectives; Connection between accounting and controlling; The methodology and the procedure of controlling into the entities; Board Table – instrument of management accounting; The budget system of entity and the master budget.

### 3<sup>rd</sup> Year

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Introduction to Economic and Financial Analysis	AEI5	5	2	2	-	-

**Course description (Syllabus):** Significance of the Financial Analysis and Diagnosis at the company's level. Methodology. Qualitative and Quantitative methods. Other methods. Analysis of the Human Resources. Productivity through factorial models. Analysis of the Material resources. Analysis of the fixed Assets efficiency. Analysis of Inventories rotation ratio through factorial models. Performance analysis through specific indicators. Analysis of the turnover, value added and commercial margin. Factorial models.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	Project
Information Systems Analysis and Design	PSI5	5	2	-	2	-

**Course description (Syllabus):** Information system – definition, objectives, classification; Information system development methodologies; Computer aided information system tools; Information system analysis; Information system design; Information system object oriented analysis and design. Unified Modeling Language.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Public Sector Accounting	CTP5	5	2	2	-	-

**Course description (Syllabus):** The features and the functioning of public institutions; The methodology of budgeting; The public accounting system; The accounting of equity; The accounting of fixed assets; The accounting of inventories; Current liabilities and payroll accounting; Accounting for expenditures; Notes and accounts receivable; Financial Statements.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Management Accounting	CTG5	6	2	2	-	-

**Course description (Syllabus):** The object, the functions and the role of management accounting; Cost modelling and its implications for management accounting organization; Basis of management accounting organization; Processes of management accounting and cost calculation; The full cost methodology.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Fundamental Economic and Financial Analysis	AEI16	5	2	2	-	-

**Course description (Syllabus):** Cost analysis. Fixed costs, variable costs, direct and indirect costs. Analysis of the total expenses, salary, depreciation and financial expenses. Results analysis based on the Income statement. Factorial models. Return ratios analysis through factorial models. Profitability ratio, Return on Assets, ROE, Total expenses profitability ratio. Analysis of the financial situation based on the Balance sheet and annexes. Structure ratios analysis. Solvency and liquidity ratios analysis. Risk assessment and analysis. Economic, financial and bankruptcy analysis.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Advanced Accounting	CTA6	5	2	2	-	-

**Course description (Syllabus):** Types of Corporate Reorganization; Mergers and Acquisitions; Companies division; Dissolution of companies; Liquidation of companies. Regulations; Accounting for liquidation. Tax obligations resulting from company liquidation; Romanian Insolvency Law.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Information Systems for Decision-Making	SIA6	5	2	-	2	-

**Course description (Syllabus):** Enhancing Business Intelligence using Information Systems; Developing BI Information Systems; Managing the Information Systems Infrastructure; Metadata Repository Considerations; Multidimensional Analysis – OLAP; Implementing BI Information Systems.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Business Valuation Methods and Techniques	MTE6	5	2	2	-	-

**Course description (Syllabus):** Evaluation mission of the enterprise; Professional organizations in evaluation field; Concepts and general rules in enterprise evaluation; Business diagnosing; The basic components of an enterprise's evaluation; Assets-based approach in enterprise's evaluation; Income-based approach in enterprise's evaluation; Comparison-based approach (combined methods); Evaluation of securities; Specific evaluation procedures.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Prices and Competition	PTC6	4	2	1	-	-

**Course description (Syllabus):** The price mechanism ; Strategies of adapting prices to the market demand; Setting prices in enterprises; Methods of substantiating manufacturers'price offer; Politics and the price strategies; The protection of the economic competition; The price system in Romania; The information system of prices and taxes/rates.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Capital Markets	PIK6	4	2	1	-	-

**Course description (Syllabus):** Defining elements of capital markets; Financial instruments; Listing securities; Stock exchange simulation; Conditional operations; Options and futures transactions; Speculation and hedging; Stock exchange indexes; The issue and rating of stocks; The issue and rating of bonds.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Financial Audit	ADF6	5	2	2	-	-

**Course description (Syllabus):** Financial Audit: concept, role and objectives; Reference standards in financial audit; Basic mission in financial audit: the financial statement audit; Phases of a financial statement audit; Agreeing the terms of audit engagements; Planning an audit of financial statement; Appreciation and understanding of internal control systems; Examination of accounts; Examination of financial statements; Auditor's Report on financial statements.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Internal Audit	ADI6	5	2	2	-	-

**Course description (Syllabus):** Internal Audit: concept, role and objectives; Relationship between internal audit and external audit; Reference standards in internal audit; Phases of the internal audit mission; The planning phase; The organizing phase; The preliminary phase; The conducting phase; The reporting phase.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Banks and Financial Institutions Accounting	CTC6	5	2	1	-	-

**Course description (Syllabus):** Accounting regulations regarding credit institutions; Bank's Financial Statements; Inter-bank transactions accounting; Accounting of treasury; Bank transactions with customers; Assets accounting of credit institutions; Liabilities and equity accounting of credit institutions; Revenues and expenses of credit institutions; Other accounting transactions related credit institutions.

Course title	Code	No. of credits	Number of hours per week			
			course	seminar	laboratory	project
Financial Reporting of Entities	RFE6	5	2	1	-	-

**Course description (Syllabus):** Accounting Information Systems; Financial accounting tools and financial reports used for decision making; Types of managerial decision made on accounting information; Accounting information for operations management decisions; Quality of accounting information. Users of accounting information; Cost accounting; information for decision making; Financial accounting information and corporate governance.