Syllabus

1. Programme information

1.1. Institution	THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
1.2. Faculty	Finance and Banking
1.3. Departments	Department of Finance
1.4. Field of study	Finance
1.5. Cycle of studies	Master Studies
1.6. Education type	Full-time
1.7. Study programme	Master of Applied Finance
1.8. Language of study	English
1.9. Academic year	2019-2020

2. Information on the discipline

2.1. Name	**Financial controlling and reporting. Performance measurement**							
2.2. Code	**19.0276IF1.2-0002**							
2.3. Year of study	1	2.4. Semester	2	2.5. Type of assessment	**Exam**	2.6. Status of the discipline	O	2.7. Number of ECTS credits	8
2.8. Leaders	C(C)	**prof.univ.dr. GEORGESCU Georgiana Camelia**				georgiana.cretan@fin.ase.ro		
	S(S)	**prof.univ.dr. GEORGESCU Georgiana Camelia**				georgiana.cretan@fin.ase.ro		

3. Estimated Total Time

3.1. Number of weeks	14.00		
3.2. Number of hours per week	4.00	of which	
		S(S)	2.00
		C(C)	2.00
3.3. Total hours from curriculum	56.00	of which	
		S(S)	28.00
		C(C)	28.00
3.4. Total hours of study per semester (ECTS*25)	200.00		
3.5. Total hours of individual study	144.00		

Distribution of time for individual study	
Study by the textbook, lecture notes, bibliography and student's own notes	64.00
Additional documentation in the library, on specialized online platforms and in the field	30.00
Preparation of seminars, labs, assignments, portfolios and essays	40.00
Tutorials	4.00
Examinations	4.00
Other activities	2.00

4. Prerequisites

4.1. of curriculum	
4.2. of competences	

5. Conditions

for the S(S)	Participation in the seminar of the current academic year is compulsory for taking into account the seminar papers portfolio in determining the final grade (minimum required: flip chart, blackboard)
for the C(C)	Lectures are carried out in rooms with internet access and multimedia teaching equipment (minimum: video projector, Internet access network, PC with Powerpoint, E-Views and Excel installed in, laser pointer, flip chart, blackboard)

6. Acquired specific competences

PREFESSIONAL	C2	Sourcing, compilation, processing, analysis and synthesis of financial information
PREFESSIONAL	C3	Evaluation and quantification of financial risk management
PREFESSIONAL	C4	Analysis, profiling and modeling of the behavior of investors on the financial markets
CROSS	CT1	Application of the rules and values of professional ethics in the decision-making process. Individual or group working-performance of complex tasks/goals
CROSS	CT3	Recognition of the importance for continuing education as a prerequisite for career progress and adaptation professional and managerial skills to the competitive dynamics of economic environment

7. Objectives of the discipline

7.1. General objective	To get a first-hand understanding of financial statements and to apply the tools to decipher and make sense of them.
7.2. Specific objectives	Înțelegerea elementelor cheie ale celor trei tipuri de situații financiare (Bilanț, Contul de Profit și Pierdere, Situația Fluxurilor de Trezorerie), prin învățarea și asimilarea contabilității în partidă dublă (credit-debit). Accentul va fi pus pe învățarea modalității de evaluare corectă a performanței companieisi și a riscului asociat conturilor financiare.

8. Contents

8.1. C(C)		Teaching/Work methods	Recommendations for students
1	Introduction. Financial accounts	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
2	Credits and Debits	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
3	P&L: An overview. Key elements (operating vs. non-operating)	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
4	Balance Sheet Equity	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
5	Balance Sheet Liabilities	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
6	Balance Sheet Assets	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
7	Financial statements	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance

Bibliography

- Higgins, R., Analysis for Financial Management, McGraw Hill Companies, 2007
- Pratt, S. , Cost of Capital, John Wiley&Sons, 2002
- Brealey, Richard A., Stewart C. Myers, and Franklin Allen. , Corporate finance, 11 McGraw-Hill/Irwin, 2013
- • Ross, Stephen A., Randolph Westerfield, and Bradford D. Jordan, Fundamentals of corporate finance, Tata McGraw-Hill Education, 2013

8.2. S(S)		Teaching/Work methods	Recommendations for students
1	Introduction. Financial accounts	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
2	Financial statements	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
3	Balance Sheet Assets	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
4	Balance Sheet Liabilities	Class debates, applications and case study analysis	Interactive teaching based on slides and access to internet and multimedia equipment A selective bibliography will be also recommended in advance
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9. Corroboration of the contents of the discipline with the expectations of the representatives of the epistemic community, of the professional associations and representative employers in the field associated with the programme

Course content was analysed together with partners in the economic environment

10. Assessment

Type of activity	Assessment criteria	Assessment methods	Percentage in the final grade
10.1. S(S)	Analysis capacity, synthesis of information	Project evaluation	40.00
10.2. Final assessment	Solving the requirements correctly	Written exam	60.00
10.3. Modality of grading	Whole notes 1-10		
10.4. Minimum standard of performance	The student must be able to analyse the financial status.		

Date of listing,
10/30/2024

Signature of the discipline leaders,

Date of approval in the department

Signature of the Department Director,