

Syllabus

1. Programme information

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|------------------------|--|
| 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 | 2024-2025 |

2. Information on the discipline

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|--------------------|---|--|----------|-------------------------|-------------|-------------------------------|----------|-----------------------------|----------|
| 2.1. Name | Financial controlling and reporting, Performance measurement | | | | | | | | |
| 2.2. Code | 24.0276IF1.2-0002 | | | | | | | | |
| 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 |
| | C(C) 2.00 |
| | S(S) 2.00 |
| 3.3. Total hours from curriculum | 56.00 of which |
| | C(C) 28.00 |
| | S(S) 28.00 |
| 3.4. Total hours of study per semester (ECTS*25) | 200.00 |
| 3.5. Total hours of individual study | 144.00 |
| <i>Distribution of time for individual study</i> | |
| 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

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|---------------------|--|
| 4.1. of curriculum | |
| 4.2. of competences | |

5. Conditions

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| 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) |
| 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) |

6. Acquired specific competences

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|--------------|-----|--|
| 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

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|--------------------------|--|
| 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 companiei 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 | |
| 2 | P&L: An overview. Key elements (operating vs. non-operating) | Class debates, applications and case study analysis | |
| 3 | Balance Sheet Equity | Class debates, applications and case study analysis | |
| 4 | Balance Sheet Liabilities | Class debates, applications and case study analysis | |
| 5 | Balance Sheet Assets | Class debates, applications and case study analysis | |
| 6 | 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 |
| 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 |
| 5 | 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 |
| 6 | 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 |
| 7 | 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 |
| <p>Bibliography</p> <ul style="list-style-type: none"> - 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 | | | |

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, the way the project is presented | Project oral 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,