

CURRICULUM

beginning with the academic year 2016-2017

UNIVERSITY OF ORADEA

FACULTY OF ECONOMIC SCIENCES

Bachelor's degree program: **CONTABILITATE ȘI INFORMATICĂ DE GESTIUNE / ACCOUNTING
AND MANAGEMENT INFORMATICS**

Fundamental field: **ECONOMIC SCIENCES**

Undergraduate field: **ACCOUNTING**

Duration of studies / no. of credit: **3 years / 180 credits**

Type of education: **distance learning (ID)**

1. THE MISSION OF THE PROGRAM OF STUDIES/SPECIALIZATION ACCOUNTING AND MANAGEMENT INFORMATICS

The mission of the Bachelor's Degree Program in *Accounting and Management Informatics* is the formation, by means of education and research activities, appropriate for the nowadays domestic and international business environment, of a category of specialists in the field of accounting, possessing the knowledge, skills and abilities necessary in order to contribute to the gaining of the competitive advantages on the domestic and international market by the organizations where **the students having a degree in Economic Sciences – specialists in the field of Accounting** – could meet the operational tasks for the potential occupations for graduates of this program of studies.

The *Finance – Accounting Department*, being the department managing the *Accounting Management Informatics* program of study in the Faculty of Economic Sciences, University of Oradea, intends to fulfil the assumed mission for the Bachelor's Degree in Accounting Management Informatics by performing student-centred educational and research activities in this field.

Thus, the mission of the Bachelor's Degree program in *Accounting and Management Informatics* is that of ensuring optimal conditions for the students to assimilate the results of the learning process, expressed in terms of knowledge, abilities and competences etc.

The **fundamental goal of the Bachelor's Degree Program in Accounting and Management Informatics**, as a student focused program, is to offer the best formation at an academic level in the field of accounting, so as, by the acquired competence, our graduates can meet the requirements of the labour market, the Finance - Accounting Department of the Faculty of Economic Sciences, University of Oradea, facilitating the natural entrance of the students on the labour market by its educational and research activity. The importance of professional practice for the future specialist has grown considerably through acquired expertise, the graduates of the Bachelor's Degree Program in *Accounting and Management of Information Systems* being prepared to contribute to the improvement of business organizations they will work for towards optimization, efficiency, objectives achievement, being able to work so as **to increase the competitiveness and profitability** of these organizations, enabling them to operate within organizations in production, trade, services, tourism, financial institutions and credit companies, insurance companies operating on the capital market, being able to participate in the workflow financial control, accounting and financial expertise, business assessment, etc.

The *Finance - Accounting Department* of the Faculty of Economic Sciences, University of Oradea, by the Bachelor's Degree Program in *Accounting and Management Informatics*, aims to provide transversal and professional competences specific for the *Accounting and Management Informatics* specialization, field of Accounting. Thus, the graduates of the Bachelor's Degree Program in *Accounting and Management Informatics* must be able to:

- organise and manage the accounting for any type of organisation/ entity;
- use computer applications in finance and accounting;
- apply national accounting regulations and European Directives set out in Accounting, International Financial Reporting Standards;
- develop skills in making accounting decision;
- be aware of tax issues in terms of required tax levy assembly, of methods, procedures and techniques in the field, of regulations and the fiscal institutions and budgetary process likewise, both for central administration and local authorities;
- prepare financial and tax statements for organizations;
- develop financial analysis work;
- develop and implement a plan for financial control and accounting;
- apply the main methods and techniques for assessing and auditing.

2. THE OBJECTIVES OF THE PROGRAM OF STUDIES / SPECIALIZATION ACCOUNTING AND MANAGEMENT INFORMATICS

The **objectives of the Bachelor's Degree Program in Accounting and Management Informatics** are to be found in the objectives established by the managerial and operational plans of the *Finance - Accounting Department*, department that manages this program of studies in the Faculty of Economic Sciences, University of Oradea, in the Accounting field. The *Finance – Accounting Department*, Faculty of Economic Sciences, and University of Oradea establishes its goals and develops its activities based on the annual Operational Plan and on the Managerial Plan, as a strategic plan of the Faculty of Economics for the next 4 years.

The **general objectives of the Accounting and Management Informatics Bachelor's Degree program of studies** is to provide students – in an attractive and professional way- with information and knowledge enabling them to gain special competences associated to this field of studies in order to undertake specific activities, and also that of basic and specialized knowledge in the field of accounting, in accordance to the National Framework of Qualifications in Higher Education (CNCSIS). Training at the bachelor's degree level is based on a curriculum that combines fundamental disciplines of economic sciences with professional ones, providing skills development, transversal and professional competences, and specific skills in accounting.

3. COMPETENCIES ACQUIRED BY GRADUATES AT THE END OF STUDIES

Professional competences:

1. Identifying and recording of economic transactions in the accounts of the entity / organization;
2. Using computer resources in financial accounting;
3. Processing information for the compilation of financial, accounting and / or tax reports;
4. Determining and interpreting financial indicators;
5. Conducting operations specific to accounting control.

Transversal competences:

1. Applying the principles, norms and values of professional ethics within their own strategy for rigorous, efficient and accountable work;
2. Identifying roles and responsibilities within a multi-specialized team and applying effective and working networking techniques within the team;
3. Identifying lifelong training opportunities and efficient use of resources and learning techniques for their own development.

4. FINALITIES

Graduation Title: Bachelor's Degree in Economic Sciences

Qualification Title: Accounting and Management Informatics

Qualification Code: L070040010

Possible jobs for the graduate with Bachelor's Degree, according to "Classification of Occupations in Romania" – ISCO – 08 (COR):

Auditor - 241101, Tax Police Commissioner - 241102, Banking Advisor - 241103, Chartered Accountant-checker - 241105, Auditors - 241109, Expert Reviewer Financial Accounting - 241110, Budget Consultant - 241112; Loans Administrator - 241,119; Liquidator - 241122, Internal Auditor - 241125; Recovery Price / Cost Analyst - 241,126; Management Controller - 241127, Bank Officer (credit, marketing, banking products and services) - 241508, Internal Auditor in the public sector - 241,961; Analyst - 213101; IT Consultant - 213104, Database Administrator - 213903, Counsellor / expert / inspector / clerk / Economist in Economic Management - 244106.

New jobs proposed to be included in COR:

Tax Inspector (higher education) Economist - Accountant

CURRICULUM **
Year of study I

Code	Disciplines*	Type	Sem. I [hours / week]				Total of hours / sem.	Type of Exami- nation	Cre- dits	IS [hours / sem.]	Condi- tioning
			SI	AT	TC	AA					
MANDATORY DISCIPLINES											
FSTEID-0028	Microeconomics	FD	28	4	10	-	42	Ex	5	98	
FSTEID-0131	Basics of Accounting	FD	28	4	10	-	42	Ex	6	126	
FSTEID-0165	Economic Statistics	FD	28	4	10	-	42	Ex	5	98	
FSTEID-0157	Economic Informatics	FD	28	-	-	14	42	Vp	5	98	
FSTEID-0647	Financial and actuarial mathematics	FD	14	4	10	-	28	Cv	3	56	
FSTEID-0703	Monetary Economics	SD	28	8	20	-	56	Ex	3	28	
FSTEID-0523	Foreign Language for Business I.1	FD	14	4	10	-	28	Cv	3	56	
TOTAL			168	28	70	14	280		30	560	
FSTEID-0615	Physical Education I.1	CD	-	-	-	14	14	Vp	1	14	

Code	Disciplines*	Type	Sem. II [hours / week]				Total of hours / sem.	Type of Exami- nation	Cre- dits	IS [hours / sem.]	Condi- tioning
			SI	AT	TC	AA					
MANDATORY DISCIPLINES											
FSTEID-0025	Macroeconomics	FD	28	4	10	-	42	Ex	5	98	
FSTEID-0205	Management	FD	28	4	10	-	42	Ex	5	98	
FSTEID-0241	Marketing	FD	28	4	10	-	42	Ex	5	98	
FSTEID-0007	Law	FD	14	4	10	-	28	Cv	3	56	
FSTEID-0136	Financial Accounting I	SD	28	4	10	-	42	Ex	5	98	
FSTEID-0490	Contemporary Economic Doctrines	FD	28	4	10	-	42	Cv	4	70	
FSTEID-0524	Foreign Language for Business I.2	CD	14	8	20	-	42	Cv	3	42	
TOTAL			168	32	80	-	280		30	560	
FSTEID-0616	Physical Education I.2	CD	-	-	-	14	14	Vp	1	14	

Legend: C - Course; S - Seminar; L - Practical (laboratory); P - Project; IS - Individual Study;
 GD - General Discipline; FD - Fundamental Discipline; SD - Specialized Discipline; CD - Complementary Discipline; FD - Field Discipline; DP - Practical Activities; UO - University Choice;
 Type of Examination - Verification Form, Ex. - examination; Cv. - Colloquium, Vp. - Continuous Assessment, Pr - Project; A/R- Passed/Failed; Credits - number of ECTS credits; IS - Individual study.
 IS - Individual Study, AT - seminars, TC - tutor assisted activities, AA- face-to-face activities.

**Head of department ,
 Professor Dr. Ioan-Dan MORAR**

**RECTOR,
 Professor Dr. Constantin BUNGĂU**

**DEAN,
 Associate Professor Dr. Adriana GIURGIU**

CURRICULUM **
Year of study II

Code	Disciplines*	Type	Sem. III [hours / week]				Total of hours / sem.	Type of Exami- nation	Cre- dits	IS [hours / sem.]	Condi- tioning
			SI	AT	TC	AA					
MANDATORY DISCIPLINES											
FSTEID-0137	Financial Accounting II	SD	28	8	20	-	56	Ex	6	112	

FSTEID-0066	Public Finances	FD	28	4	10	-	42	Ex	6	126	
FSTEID-0687	Financial Management	SD	28	4	10	-	42	Ex	4	70	
FSTEID-0170	European Economics	FD	28	4	10	-	42	Ex	5	98	
FSTEID-0565	Decision Support Systems	SD	14	-	-	14	28	Cv	3	56	
FSTEID-0525	Foreign Language for Business I.3	CD	-	8	20	-	28	Cv	3	56	
	TOTAL		126	28	70	14	238		27	518	
	OPTIONAL DISCIPLINES										
FSTEID-0682	Management IT Systems	SD	14	8	20	-	42	Cv	3	42	
FSTEID-0505	Prices and Competition	SD	14	8	20	-	42	Cv	3	42	
	TOTAL		14	8	20	-	42		3	42	
FSTEID-0617	Physical Education I.3	CD	-	-	-	14	14	Vp	1	14	
	ELECTIVE DISCIPLINES										
FSTEID-0478	Foreign Language for Business II.1	CD	14	8	20	-	42	Cv	4	70	

Code	Disciplines*	Type	Sem. IV [hours / week]				Total of hours / sem.	Type of Exami- nation	Cre- dits	IS [hours / sem.]	Condi- tioning
			SI	AT	TC	AA					
	MANDATORY DISCIPLINES										
FSTEID-0139	Public Institutions Accounting	SD	28	4	10	-	42	Ex	6	126	
FSTEID-0683	Development and Preparation of Financial Statements	UO	14	4	10	-	28	Ex	6	140	
FSTEID-0198	International Transactions	UO	28	4	10	-	42	Ex	5	98	
FSTEID-0172	World Economy	UO	28	4	10	-	42	Ex	4	70	
FSTEID-0439	Practice	SD	-	-	-	84	84	Cv	3	0	
	TOTAL		98	16	40	84	238		24	434	
	OPTIONAL DISCIPLINES										
FSTEID-0684	Applied Accounting	SD	14	8	20	-	42	Cv	6	126	
FSTEID-0653	Accounting and tax management	SD	14	8	20	-	42	Cv	6	126	
	TOTAL		14	8	20	-	42		6	126	
FSTEID-0618	Physical Education I.4	CD	-	-	-	14	14	Vp	1	14	
	ELECTIVE DISCIPLINES										
FSTEID-0479	Foreign Language for Business II.2	CD	14	8	20	-	42	Cv	6	126	
FSTEID-0648	Multimedia	DD	14	-	-	28	42	Vp	3	42	

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Type of Examination - Verification Form, Ex. - examination; Cv. - Colloquium, Vp. - Continuous Assessment, Pr - Project; A/R- Passed/Failed; Credits - number of ECTS credits; IS - Individual study.
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UNIVERSITY OF ORADEA
FACULTY OF ECONOMIC SCIENCES
Licence's Degree Program: **ACCOUNTING AND BUSINESS ADMINISTRATION INFORMATICS**
Fundamental Field:
Undergraduate Field: **ACCOUNTING**
Duration of studies / no. of credits: **3 years/180 credits**
Type of education: **Distance learning (ID)**

Valid from academic year
2016-2017
Beginning with 1st year of study

CURRICULUM **
Year of study III

Code	Disciplines*	Type	Sem. V [hours / week]				Total of hours / sem.	Type of Exami- nation	Cre- dits	IS [hours / sem.]	Condi- tioning
			SI	AT	TC	AA					
	MANDATORY DISCIPLINES										
FSTEID-0133	Cost and Works Accounting	SD	28	8	20	-	56	Ex	5	84	
FSTEID-0689	Accounting of Credit Institutions	SD	28	4	10	-	42	Ex	5	98	
FSTEID-0686	Financial Systems and Reporting	SD	28	4	10	-	42	Cv	5	98	
FSTEID-0048	Economic-Financial Analysis	SD	28	8	20	-	56	Ex	6	112	
FSTEID-0685	Accounting Deontology	UO	28	4	10	-	42	Vp	5	98	
	TOTAL		140	28	70	-	238		26	490	

OPTIONAL DISCIPLINES											
FSTEID-0690	Financial Markets	SD	28	4	10	-	42	Cv	4	70	
FSTEID-0691	Accounting Expertise and Fiscal Consultancy	SD	28	4	10	-	42	Cv	4	70	
TOTAL			28	4	10	-	42		4	70	

ELECTIVE DISCIPLINES											
FSTEID-0562	Commercial Correspondence in Foreign Language II.1	CD	14	4	10	-	28	Cv	3	56	

Code	Disciplines*	Type	Sem. VI [hours / week]				Total of hours / sem.	Type of Exami- nation	Cre- dits	IS [hours / sem.]	Condi- tioning
			SI	AT	TC	AA					
MANDATORY DISCIPLINES											
FSTEID-0058	Financial Control	SD	28	8	20	-	56	Ex	4	56	
FSTEID-0132	Consolidated Accounting	SD	28	8	20	-	56	Ex	5	84	
FSTEID-0069	Fiscality	SD	28	4	10	-	42	Ex	4	70	
FSTEID-0053	Financial Audit	SD	28	4	10	-	42	Ex	4	70	
FSTEID-0649	Bachelor's Thesis Writing Methodology	SD	-	4	10	28	42	Cv	10	238	
TOTAL			112	28	70	28	238		27	518	
OPTIONAL DISCIPLINES											
FSTEID-0140	Management Control	SD	14	8	20	-	42	Cv	3	42	
FSTEID-0513	Internal Audit	SD	14	8	20	-	42	Cv	3	42	
TOTAL			14	8	20	-	42		3	42	
ELECTIVE DISCIPLINES											
FSTEID-0563	Commercial Correspondence in Foreign Language II.2	CD	14	4	10	-	28	Cv	3	56	

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I. DIPLOMA REQUIREMENTS

Credits: 180

1. 164 credits for mandatory imposed disciplines;
2. 16 credits for mandatory optional disciplines;
3. 0 credits for *Practice* included in the number of credits allocated to mandatory from 1 and 2;
4. 10 credits for *Final Bachelor's Degree Thesis Writing* (included in the number of credits for mandatory subjects from 1);
5. 4 credits for *Physical Education I ÷ IV*, excluding the credits for mandatory subjects from 1 and 2;
6. 10 credits for the Bachelor's Degree Examination excluding the credits for mandatory subjects from 1 and 2 awarded as follows:
 - 5 credits for "Fundamental and Specialty Knowledge".
 - 5 credits for "Presentation of the Final Bachelor's Degree Thesis".

II. STUDY SCHEDULE (in number of weeks)

Year	Didactic Activities		Sessions of Exams					Practice*	Holiday		
	sem. I	sem. II	Winter	Winter Failed Exams	Summer	Summer Failed Exams	Fall Failed Exams		Winter	Spring	Summer
Year I	14	14	3	1	3	1	2	-	3	1	10
Year II	14	14	3	1	3	1	2	3	3	1	10
Year III	14	14	3	1	3	1	2	-	3	1	10

* Practice is organized based on syllabi drafted by departments and adopted by the Faculty Council

Practice takes place in the RDI and documentation laboratories/centres of the faculty and specialised economic entities, based on practice conventions/agreements.

III. NUMBER OF HOURS AT MANDATORY AND OPTIONAL DISCIPLINES: 1680

YEAR	SEMESTER I/ WEEK	SEMESTER II/ WEEK
Year I	21	21
Year II	21	21
Year III	20	20

No	Disciplines	Number of hours			Total		RAQAHE/ARACIS Standard [min / max. %]
		Year I	Year II	Year III	Hours	%	
1.	Mandatory	560	476	476	1512	90,00	80 - 90
2.	Optional	0	84	84	168	10,00	20 - 10
TOTAL		560	560	560	1680	100,00	100
3.	Physical education I/1,2,3,4	28	28	0	56		
4.	Facultative	0	126	56	182		

No	Disciplines	Number of hours			Total		RAQAHE/ARACIS Standard [min / max. %]
		Year I	Year II	Year III	Hours	%	
1.	Fundamental	420	84	0	504	30,00	25 - 30
2.	In the field / specialty:	140	364	518	1022	60,83	70 - 60
2.2.	Complementary	42	28	-	70	6,85	5 - 10
3.	University disposal	-	112	42	154	9,17	5 - 10
TOTAL		560	560	560	1680	100	100

IV. THE WEIGHT OF THE DISCIPLINES BELONGING TO THE COMPULSORY + ELECTIVE CATEGORIES:

Total number of hours (including Physical Education and facultative):		1680 + 56 + 182 = 1918
Total number of hours (excluding Physical Education and facultative):		1680
out of which:		
- Total number of course hours:	882	
- Total number of applications:	798	
- The ratio number of weekly hours of course/applications:	1 / 0.90	
- Hours allotted to compulsory disciplines (% of total):	90%	=1512/1680
- Hours allotted to optional disciplines (% of total):	10%	=168/1680
- Hours allotted to fundamental disciplines (% of total):	30.00%	=504/1680
- Hours allotted to in the field and specialty disciplines (% of total):	60.83%	=1022/1680
- Hours allotted to complementary disciplines (% of IFD+SDI):	6.85%	=70/1022
- Hours allotted to disciplines at university choice/option (% of total):	9.17%	=154/1680
-The total ratio of hours of course/total hours of applications	1/0.90	=882/798
	42 hrs.	
- Hours allotted to Bachelor's Thesis project (<i>Bachelor's Thesis Writing Methodology and Research on Bachelor's Thesis Writing</i>) – BP,		
The weight of hours allotted to Bachelor's Thesis project in the Curriculum (mandatory + optional):	2.50%	=42/1680
The weight of hours allotted to Bachelors Thesis project in IFD+SD hours (mandatory + optional):	4.11%	=42/1022
The weight of practice in the Curriculum (mandatory + optional):	5%	=84/1680
Ratio Exams/Colloquiums and Continuous Assessment = 23 Ex / 14 Cv and 6Vp	1 / 0.87	

Total number of credits: 180

- Credits pertaining to fundamental disciplines of the total of compulsory credits:	60
- Credits pertaining to specialty disciplines of the total number of compulsory credits:	114
- Credits pertaining to complementary disciplines of the total number of compulsory credits:	6

V. THE FLEXIBILITY OF EDUCATIONAL PROCESS

The flexibility of the study programme is ensured by elective and facultative disciplines. The elective disciplines are proposed for semesters 1-6/8/12 and are grouped in sets/packages. From each set of elective disciplines, the student chooses one that turns compulsory. This activity takes place before the beginning of the academic year which includes semesters containing disciplines or packages of elective disciplines.

VI. BACHELOR DEGREE'S EXAM:

1. Communication of the topic of the diploma thesis: semester IV;
2. Final bachelor's degree thesis writing: semesters V and VI;
3. Presentation of the final bachelor's degree thesis: month July/September.

VII. A CREDIT POINT REQUIRES A TOTAL OF 28 HOURS/SEMESTER OF TEACHING AND LEARNING ACTIVITIES.

VIII DISTRIBUTION OF CREDITS ACCORDING TO COMPETENCES (TABLES NRQHE /ARACIS - Grid 1 *)

No.	Discipline**	Sem.	Number of credits	Professional Competences						Transversal Competences		
				C1	C2	C3	C4	C5	C6	CT1	CT2	CT3
1.	Microeconomics	I	5	2			2		X	0,5	0,5	
2.	Basics of Accounting	I	6	4,5					X	0,5	0,5	0,5
3.	Economic Statistics	I	5				4		X	0,5	0,5	
4.	Economic Informatics	I	5		4				X	1		
5.	Financial and actuarial mathematics	I	3	1	0,5	0,5	0,5		X			0,5
6.	Monetary Economics	I	3		1	0,5	0,5	0,5	X	0,5		
7.	Foreign Language for Business I.1	I	3						X	1	1	1
8.	Physical Education I.1	I	1						X	1		
9.	Macroeconomics	II	5	0,5		1,5	1,5		X	0,5	0,5	0,5
10.	Management	II	5		2	1,5			X	0,5	0,5	0,5
11.	Marketing	II	5			2	2		X	0,5		0,5
12.	Law	II	3	2					X	0,5		0,5
13.	Financial Accounting I	II	5	4,5					X	0,5		
14.	Contemporary Economic Doctrines	II	4	1,5			1		X	0,5	0,5	0,5
15.	Foreign Language for Business I.2	II	3	1	0,5				X	0,5	0,5	0,5
16.	Physical Education I.2	II	1						X	1		
17.	Financial Accounting II	III	6	5,5					X	0,5		
18.	Public Finances	III	6	1,5		4			X	0,5		
19.	Financial Management	III	4			3			X	0,5	0,5	
20.	European Economics	III	5	2			1,5		X	0,5	0,5	0,5
21.	Decision Support Systems	III	3		1	1			X	0,5	0,5	
22.	Foreign Language for Business I.3	III	3	1	0,5				X	0,5	0,5	0,5
23.	Physical Education I.3	III	1						X	1		
24.	Management IT Systems	III	3		1,5	0,5			X	0,5	0,5	
25.	Prices and Competition	III	3		1,5	0,5			X	0,5	0,5	
26.	Foreign Language for Business II.1	III	4	1			1,5		X	0,5	0,5	0,5
27.	Public Institutions Accounting	IV	6	2,5		2,5			x	0,5		0,5
28.	Development and Preparation of Financial Statements	IV	6			5,5			X		0,5	
29.	International Transactions	IV	5	1,5	1	1		1	X	0,5		
30.	World Economy	IV	4	1	1				X	0,5	1	0,5
31.	Practice	IV	3	0,5	0,5	0,5	0,5		X	0,5	0,5	
32.	Physical Education I.4	IV	1						X	1		
33.	Applied Accounting	IV	6			5,5			X	0,5		
34.	Accounting and tax management	IV	6			5,5			X	0,5		
35.	Foreign Language for Business II.2	IV	6	1		1		1	X	1	1	1
36.	Multimedia	IV	3	1	0,5				X	0,5	0,5	0,5
37.	Cost and Works Accounting	V	5	0,5		1	0,5	1,5	X	0,5	0,5	0,5
38.	Accounting of Credit Institutions	V	5	1,5		1	1,5		X	0,5	0,5	
39.	Financial Systems and Reporting	V	5	1	1	1	1		X	0,5		0,5
40.	Economic-Financial Analysis	V	6			1	4		X	0,5	0,5	
41.	Accounting Deontology	V	5	1	1	2			X	0,5		0,5
42.	Financial Markets	V	4	1	1	0,5	0,5		X	0,5	0,5	
43.	Accounting Expertise and Fiscal Consultancy	V	4	1	1	0,5	0,5		X	0,5	0,5	
44.	Commercial Correspondence in Foreign Language II.1	V	3	1	0,5				X	0,5	0,5	0,5
45.	Financial Control	VI	4	0,5		0,5	0,5	1	X	0,5	0,5	0,5
46.	Consolidated Accounting	VI	5	1		2,5			X	0,5	0,5	0,5
47.	Fiscality	VI	4	1		2,5			X	0,5		
48.	Financial Audit	VI	4	0,5	0,5			1,5	X	0,5	0,5	0,5
49.	Bachelor's Thesis Writing Methodology	VI	10	2	2	1	1	1	X	1	1	1
50.	Management Control	VI	3			1	1	1	X			
51.	Internal Audit	VI	3			1	1	1	X			
52.	Commercial Correspondence in Foreign Language II.2	VI	3	1	0,5				X	0,5	0,5	0,5

Legend:

C1 – C5 – Professional Competences; CT1 - CT3 – Transversal Competences

* According to Grid 1 (G1 - "Description of program / field of study by professional and transversal competences) showing the following variants: G1L and G1M pertaining to the BA and MA programs of study in accordance with MECS Order no. 5703 / 18.10.2011.

** All disciplines in the curriculum.

Professional Competences / Level Descriptors of Professional Competences' Structural Elements	C1. Identifying and recording of economic transactions in the accounts of the entity / organization	C2. Using computer resources in financial accounting	C3. Processing information for the compilation of financial, accounting and / or tax reports	C4. Determining and interpreting financial indicators	C5. Developing operations specific to financial accounting control
KNOWLEDGE					
1. Knowing, understanding concepts, basic theories and methods of the field and area of specialization, their appropriate use in professional communication	C1.1 Defining concepts, processes and methods used in accounting of entity / organization as well as of the economic, social and economic legislation factors affecting micro-financial operations.	C2.1 Defining and describing the basic concepts of information and communication technology in the digital economy.	C3.1 Defining concepts, theories and basic methods necessary when preparing the information for the financial accounting and / or tax reporting.	C4.1 Identifying and describing economic and financial indicators.	C5. Identifying and describing the concepts, theories and basic models used in financial control and accounting.
2. Using basic knowledge to explain and interpret various sorts of concepts, situations, processes, projects, etc. associated to the field	C1.2 Explaining concepts, processes and methods used in entity / organization accounting.	C2.2 Explaining the basic concepts of information technology and communications in the digital economy.	C3.2 Explaining concepts, theories and basic methods for preparing information for the financial accounting and / or tax reporting.	C4.2 Explaining and interpreting the financial indicators.	C5.2 Explaining concepts, theories and basic models used in financial control and accounting.
COMPETENCES					
3. Applying basic principles and methods for solving well-defined problems / situations, typical for the field under a qualified assistance	C1.3 Applying concepts, processes and methods used in the accounting entity / organization when recording economic transactions.	C2.3 Using the database management and the specific programs.	C3.3 Applying concepts, theories, principles and basic methods when preparing the information needed for the financial and accounting and / or tax reporting.	C4.3 Applying the methodology of calculation and analysis of financial and economic indicators.	C5.3 Applying the financial accounting control methods, techniques and procedures
4. Appropriate use of standard assessment criteria and methods to evaluate the quality, merits and limitations of processes, programs, projects, concepts, methods and theories	C1.4 Assessment processes and techniques applicable to the recording of economic transactions in accounting.	C2.4 Comparative study and critical assessment of the main software for the financial accounting recording and reporting.	C3.4 Assessment of procedures and tools for processing information needed for the financial accounting and / or tax reporting.	C4.4 Appropriate use of methodology for analysis of financial indicators.	C5.4 A critical evaluation (quality control) of the financial and accounting control activities.
5. Professional project writing and using principles and methods established in the field	C1.5 Developing a procedure for analysis, evaluation and recording of economic transactions in the accounts.	C2.5 Using and developing a simple system for information collecting for recording accounting business operations.	C3.5 Preparing and presenting of financial and / or Setting up tax and accounting reports.	C4.5 Designing the paper structure analysis of the position and financial performance of the entity / organization.	C5.5 Developing a plan for financial accounting control.
Minimum performance standards for competence assessment	Writing an accounting monograph (including the balance checking)	Database management and use of computer applications in financial accounting	Setting up financial and / or tax reports for an entity / organization	Making an analysis of financial position and performance of the entity / organization	Applying an accounting control plan and implementing specific actions and activities

Level Descriptors of the Transversal Competences	Transversal Competences	Minimal Standards of Performance for Competence Evaluation
6. Responsible execution of the professional duties, in conditions of limited autonomy and qualified assistance	CT1. Applying the principles, norms and professional ethics values in the personal strategy of rigorous, efficient and responsible work.	Finding real time solutions, having qualified assistance, solving a real/hypothetical problem at the workplace, complying with the rules of professional ethics.
7. Getting accustomed to the roles and activities specific to teamwork and task distribution, for subordinate levels.	CT2. Identifying the roles and responsibilities in a multi-specialized team and using the relationship techniques and efficient work in the team.	Designing a work/project, assuming the responsibility of tasks specific to the role of multi-specialized team.
8. Awareness of the need of continuous formation: efficient use of the educational resources and techniques for personal and professional development.	CT3. Identifying the opportunities of continuous formation and values – the efficient implementation of the resources and educational techniques for the personal development.	Developing and presenting with arguments the application of a personal professional development plan.

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