

# Syllabus

## 1. Programme information

1.1. Institution	THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
1.2. Faculty	Business Administration in Foreign Languages
1.3. Departments	Department of Accounting and Audit
1.4. Field of study	Business Administration
1.5. Cycle of studies	Master Studies
1.6. Education type	Full-time
1.7. Study programme	Business Administration
1.8. Language of study	English
1.9. Academic year	2018-2019

## 2. Information on the discipline

2.1. Name	<b>Business accounting</b>								
2.2. Code	<b>18.0254IF1.1-0003</b>								
2.3. Year of study	<b>1</b>	2.4. Semester	<b>1</b>	2.5. Type of assessment	<b>Exam</b>	2.6. Status of the discipline	<b>O</b>	2.7. Number of ECTS credits	<b>6</b>

## 3. Estimated Total Time

3.1. Number of weeks	14.00		
3.2. Number of hours per week	3.00	of which	
		C(C)	1.00
		S(S)	2.00
3.3. Total hours from curriculum	42.00	of which	
		C(C)	14.00
		S(S)	28.00
3.4. Total hours of study per semester (ECTS*25)	150.00		
3.5. Total hours of individual study	108.00		
<i>Distribution of time for individual study</i>			
Study by the textbook, lecture notes, bibliography and student's own notes	84.00		
Additional documentation in the library, on specialized online platforms and in the field	5.00		
Preparation of seminars, labs, assignments, portfolios and essays	14.00		
Tutorials			
Examinations	5.00		
Other activities			

#### 4. Prerequisites

4.1. of curriculum	Accounting fundamentals; Financial Accounting; Business Economics
4.2. of competences	acknowledging the role of financial accounting in the managerial decision-making process.

#### 5. Conditions

for the C(C)	The lectures will take place in lecture rooms.
for the S(S)	The seminars will take place in seminar rooms. The professor will put the practice sheets at the disposal of the students, in physical form.

#### 6. Acquired specific competences

	C2	Development, implementation and evaluation of business strategies efficiency
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#### 7. Objectives of the discipline

7.1. General objective	To acquire competences in preparing, interpreting and transmitting financial information to the management, in order to support them in the decision-making process
7.2. Specific objectives	

#### 8. Assessment

Type of activity	Assessment criteria	Assessment methods	Percentage in the final grade
8.1. Final assessment	Having acquired the knowledge and competence mentioned in the present syllabus.	Exam with a mix of different type of questions - multiple-choice questions, short-answer questions, case studies.	70.00
8.2. Modality of grading	Whole notes 1-10		
8.3. Minimum standard of performance	An average grade (computed according to the grade in the tutorial and the grade in the exam) of minimum 5 out of 10.		

