

Syllabus

1. Programme information

1.1. Institution	THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
1.2. Faculty	BUCHAREST BUSINESS SCHOOL
1.3. Department	ECONOMIC DEVELOPMENT OF THE COMPANY
1.4. Field of study	BUSINESS ADMINISTRATION
1.5. Cycle of studies	MASTER STUDIES
1.6. Education type	FULL-TIME / PART-TIME
1.7. Study programme	INDE Romanian-French MBA
1.8. Language of study	English
1.9. Academic year	2015-2016

2. Information on the discipline

2.1. Name	Financial Accounting								
2.2. Code									
2.3. Year of study	1	2.4. Semester	1	2.5. Type of assessment	Exam	2.6. Status of the discipline	O	2.7. Number of ECTS	5,
2.8. Leaders	C(C)								
	S(S)								

3. Estimated Total Time

3.1. Number of weeks	14,00		
3.2. Number of hours per week	3,00	of which	
		C(C)	2,00
		S(S)	1,00
3.3. Total hours from curriculum	42,00	of which	
		C(C)	28,00
		S(S)	14,00
3.4. Total hours of study per semester (ECTS*25)	125,00		
3.5. Total hours of individual study	83,00		
<i>Distribution of time for individual study</i>			
Study by the textbook, lecture notes, bibliography and student's own notes	30,00		
Additional documentation in the library, on specialized online platforms and in the field	30,00		
Preparation of seminars, labs, assignments, portfolios and essays	10,00		
Tutorials	10,00		
Examinations	3,00		
Other activities	0,00		

4. Prerequisites

4.1. of curriculum	a. Before the course, students are required to have a minimal enthusiasm with maths and figures.
4.2. of competences	b. The students are expected to be able to develop a critical analyze.

5. Conditions

for the C(C)	Classrooms disposing of multimedia equipment and internet access
for the S(S)	Classrooms disposing of multimedia equipment and internet access

6. Acquired specific competences

PROFESSIONAL	C1	The analysis and evaluation of the business status, the estimation of perspectives, the identification of strengths and weaknesses, of business potential and of possible ways of action
PROFESSIONAL	C3	Formulation and substantiation of the policies and business strategies through joining specialized knowledge with experience
PROFESSIONAL	C7	Internationalization, regionalization, globalization of the business

7. Objectives of the discipline

7.1. General objective	<ul style="list-style-type: none"> a. Explain how financial measures of corporate performance are calculated and used to assess creditworthiness. b. Learn the basics and enables people to become fluent in financial terminology. This course focuses on the numbers behind the risks rather than the risks themselves.
7.2. Specific objectives	<ul style="list-style-type: none"> a. Understand how a company's business and financing activities are reflected in its financial statements b. Set up financial statements from given details of transactions c. Understand the components of a company's financial statements d. Explain and apply the concepts discussed in the IASB's Framework e. Discuss the reasons for inconsistencies in financial reporting between countries (statutory accounts versus consolidated accounts) f. Illustrate, explain and discuss progress, problems and prospects in the global harmonization/standards process g. Measure operating, investing and financial performance using appropriate ratios h. Review and interpret the key impacts of "Notes to the accounts" and describe the key accounting rules and their significance on interpretation

8. Contents

8.1. C(C)		Teaching/Work methods	Recommendations for students
1	Introduction to accounting and finance	Lecture and debates	In class participation and individual learning
2	Measuring and reporting financial positions and performance	Lecture and debates	In class participation and individual learning
3	Statement of financial position	Lecture and debates	In class participation and individual learning
4	Income Statement	Lecture and debates	In class participation and individual learning
5	Measuring and reporting cash flows	Lecture and debates	In class participation and individual learning
6	Analysing and Interpreting financial statements: ratios and analysis	Lecture and debates	In class participation and individual learning
7	Group accounts and financial statements for corporations	Lecture and debates	In class participation and individual learning

Bibliography

- a. Eddie Mc Laney & Peter Atrill : Accounting an Introduction ; 6th edition ; Pearson
- b. David Alexander & Christopher Nobes: Financial Accounting: an International Introduction; 4th edition: Pearson/Prentice Hall.

8.2. S(S)		Teaching/Work methods	Recommendations for students
1	Introductory case study in financial accounting	Case presentations, discussion and feedback	In class participation
2	Bookkeeping case study	Case presentations, discussion and feedback	In class participation
3	Case studies of the financial statements presentation	Case presentations, discussion and feedback	In class participation
4	How to analyse and interpret financial statements: ratios and analysis case study	Case presentations, discussion and feedback	In class participation
5	Section of group case and issues from case studies	Case presentations, discussion and feedback	In class participation
6	Case presentations, discussion and feedback	Case presentations, discussion and feedback	In class participation

Bibliography

- a. Eddie Mc Laney & Peter Atrill : Accounting an Introduction ; 6th edition ; Pearson
- b. David Alexander & Christopher Nobes: Financial Accounting: an International Introduction; 4th edition: Pearson/Prentice Hall.

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

The content is identical with the curricula of the MBA program delivered by the partner university (CNAM) and consistent with the curricula of major MBA programs from all over the world.

In order to better adapt the content to labour market requirements, were deployed meetings with business representatives, business analysts and practitioners from the field, former students from both Romania and France.

10. Assessment

Type of activity	Assessment criteria	Assessment methods	Percentage in the final grade
10.1. C(C)	Students are expected to attend and actively participate in every session. If you cannot make a session due to a conflict or emergency, please notify the instructor in advance. Your grade will be affected with two or more absences. Homework : after each session, assignments and case studies linked to the class discussion and readings will be provided. Students will complete these in groups and individually. It is part of student participation.	Students participation	0,20
10.2. S(S)	Teams (3-4 members) will develop financial statements from a business case simulation and will analyze ratios. This exercise is done in class and consistency, team organization and efficiency are taken into account. It should not assumed that each group member will receive the same mark.	Case presentation	0,30

10.5. Final assessment	There will be a 2-hours/3-hours open book examination covering the whole course.	Final examination	0,50
10.6. Modality of grading	Whole notes 1-10		
10.7. Minimum standard of performance	Active participation in class exercises, acquired basic knowledge on accounting concepts and standards. To promote, the final note have to be at least five.		