

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

**The mission of the *Accounting and Management Informatics* program** 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 the Accounting** – could meet the operational tasks for the potential occupations for graduates of this program of studies.

The Finance – Accounting Finance as 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;

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- 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* fall within the scope 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 the 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 with National Framework of Qualifications in Higher Education (CNCIS). 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. COMPETENCES 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 Economics  
**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 -

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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

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## CURRICULUM

### First Year of Study

Code	Disciplines	Type	Semester I				Total hours	Type of assess	Credits	SI (ore)	Prerequisites
			C	P	S	L					
<b>COMPULSORY DISCIPLINES</b>											
UO-FSE.CIG.01.01	Microeconomics	DF	2	-	2	-	56	Ex.	5	84	-
UO-FSE.CIG.01.02	Basics of Accounting	DF	2	-	2	-	56	Ex.	6	112	-
UO-FSE.CIG.01.03	Economic Statistics	DF	2	-	2	-	56	Ex.	5	84	-
UO-FSE.CIG.01.04	Economic Informatics	DF	2	-	-	2	56	Ex.	5	84	-
UO-FSE.CIG.01.05	Economic Informatics	DF	2	-	1	-	42	Ex.	5	98	-
UO-FSE.CIG.01.06	Foreign Language for Business I.1	DC	1	-	1	-	28	Cv.	4	84	-
	<b>TOTAL</b>		<b>11</b>	<b>-</b>	<b>8</b>	<b>2</b>	<b>294</b>		<b>30</b>	<b>546</b>	<b>-</b>
UO-FSE.CIG.01.07	Physical Education I	DC	-	1	-	-	14	Vp.	1	14	-

Code	Disciplines	Type	Semester II				Total hours	Type of assess	Credits	SI (ore)	Prerequisites
			C	P	S	L					
<b>COMPULSORY DISCIPLINES</b>											
UO-FSE.CIG.02.01	Macroeconomics	DF	2	-	2	-	56	Ex.	6	112	-
UO-FSE.CIG.02.02	Management	DF	2	-	2	-	56	Ex.	6	112	-
UO-FSE.CIG.02.03	Marketing	DF	2	-	2	-	56	Ex.	6	112	-
UO-FSE.CIG.02.04	Law	DF	1	-	1	-	28	Cv.	3	56	-
UO-FSE.CIG.02.05	European Economy	DF	2	-	2	-	56	Ex.	5	84	-
UO-FSE.CIG.02.06	Foreign Language for Business I.2	DC	1	-	1	-	28	Cv.	4	84	-
	<b>TOTAL</b>		<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>280</b>		<b>30</b>	<b>560</b>	<b>-</b>
UO-FSE.CIG.02.07	Physical Education II	DC	-	1	-	-	14	Vp.	1	14	-

**Legend:**

DF - fundamental discipline, DS - specialty discipline, DC - complementary (complementarity) discipline  
C – course; P – Project; Practical works; S - Seminar; L – Laboratory; SI – Individual Study  
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### Second Year of Study

Code	Disciplines	Type	Semester III				Total hours	Type of assess	Credits	SI (ore)	Prerequisites
			C	P	S	L					
<b>COMPULSORY DISCIPLINES</b>											
UO-FSE.CIG.03.01	Financial Accounting I	DS	2	-	2	-	56	Ex.	6	112	UO-FSE.CIG.01.02
UO-FSE.CIG.03.02	Public Finances	DF	2	-	2	-	56	Ex.	6	112	-
UO-FSE.CIG.03.03	Data Processing Systems and Applications in Economics	DS	2	-	-	2	56	Ex.	6	112	-
UO-FSE.CIG.03.04	International Trade	DS	2	-	2	-	56	Ex.	5	84	-
UO-FSE.CIG.03.05	Foreign Language for Business I.3	DC	-	-	2	-	28	Cv.	3	56	-
<b>TOTAL</b>			<b>8</b>	<b>-</b>	<b>8</b>	<b>2</b>	<b>252</b>		<b>26</b>	<b>476</b>	<b>-</b>
<b>ELECTIVE DISCIPLINES</b>											
UO-FSE.CIG.03.06	Communication and Negotiation in Business	DC	2	-	1	-	42	Cv.	4	70	-
UO-FSE.CIG.03.07	Business Ethics										
UO-FSE.CIG.03.08	Contemporary Economic Doctrines										
UO-FSE.CIG.03.09	Communication in Foreign Language I										
<b>TOTAL</b>			<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>42</b>		<b>4</b>	<b>70</b>	<b>-</b>
UO-FSE.CIG.03.10	Physical Education III	DC	-	1	-	-	14	Vp.	1	14	-
<b>FACULTATIVE DISCIPLINES</b>											
UO-FSE.CIG.03.11	Information Management Systems	DC	2	-	-	2	56	Cv.	3	28	-

Code	Disciplines	Type	Semester IV				Total hours	Type of assess	Credits	SI (ore)	Prerequisites
			C	P	S	L					
<b>COMPULSORY DISCIPLINES</b>											
UO-FSE.CIG.04.01	Financial Management of the Enterprise	DS	2	-	2	-	56	Ex.	5	84	-
UO-FSE.CIG.04.02	Financial Accounting II	DS	2	-	2	-	56	Ex.	5	84	-

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Code	Disciplines	Type	Semester IV				Total hours	Type of assess	Credits	SI (ore)	Prerequisites
			C	P	S	L					
UO-FSE.CIG.04.03	Computer-based Decision Support Systems	DS	2	-	-	2	56	Ex.	5	84	-
UO-FSE.CIG.04.04	Money and Credit	DS	2	-	2	-	56	Ex	5	84	-
UO-FSE.CIG.04.05	Foreign Language for Business I.4	DC	-	-	2	-	28	Cv.	3	56	-
UO-FSE.CIG.04.06	Practice*	DS	-	-	-	-	90	Cv.	3	-	-
TOTAL			<b>8</b>	<b>-</b>	<b>8</b>	<b>2</b>	<b>342</b>		<b>26</b>	<b>380</b>	<b>-</b>
<b>ELECTIVE DISCIPLINES</b>											
UO-FSE.CIG.04.07	Human Resources Management	DS	2	-	2	-	56	Cv.	4	56	-
UO-FSE.CIG.04.08	World Economy										
UO-FSE.CIG.04.09	Commercial Insurances										
UO-FSE.CIG.04.10											
TOTAL			<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>56</b>		<b>4</b>	<b>56</b>	<b>-</b>
UO-FSE.CIG.04.11	Physical Education IV	DC	-	1	-	-	14	Vp.	1	14	-
<b>FACULTATIVE DISCIPLINES</b>											
UO-FSE.CIG.04.12	Foreign Language for Business II (other than the compulsory language)	DC	1	-	1	-	28	Cv.	3	56	-

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## CURRICULUM

### Third Year of Study

Code	Disciplines	Type	Semester V				Total hours	Type of assess	Credits	SI (ore)	Prerequisites
			C	P	S	L					
<b>COMPULSORY DISCIPLINES</b>											
UO-FSE.CIG.05.01	Management Accounting	DS	2	-	2	-	56	Ex.	4	56	-
UO-FSE.CIG.05.02	Business Valuation	DS	2	-	2	-	56	Ex.	4	56	-
UO-FSE.CIG.05.03	Management and Accounting of Credit Institutions	DS	2	-	2	-	56	Ex.	4	56	-
UO-FSE.CIG.05.04	Financial Audit	DS	2	-	2	-	56	Ex.	5	84	-
UO-FSE.CIG.05.05	Economic and Financial Analysis	DS	2	-	2	-	56	Ex.	5	84	-
UO-FSE.CIG.05.06	Public Sector Accounting	DS	2	-	2	-	56	Ex.	4	56	-
	TOTAL		<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>336</b>		<b>26</b>	<b>392</b>	<b>-</b>
<b>ELECTIVE DISCIPLINES</b>											
UO-FSE.CIG.05.07	Capital Markets	DS	2	-	1	-	42	Cv.	4	70	-
UO-FSE.CIG.05.08	Enterprise Investments										
UO-FSE.CIG.05.09	Advanced Accounting										
UO-FSE.CIG.05.10	Marketing Communications										
	TOTAL		<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>42</b>		<b>4</b>	<b>70</b>	<b>-</b>
<b>FACULTATIVE DISCIPLINES</b>											
UO-FSE.CIG.05.11	Commercial Correspondence in Foreign Language II.1 (other than the compulsory language)	DC	1	-	1	-	28	Cv.	3	56	-

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Code	Disciplines	Type	Semester VI				Total hours	Type of assess	Credits	SI (ore)	Prerequisites
			C	P	S	L					
<b>COMPULSORY DISCIPLINES</b>											
UO-FSE.CIG.06.01	Financial Control	DS	2	-	2	-	48	Ex.	5	92	-
UO-FSE.CIG.06.02	Consolidated Accounting	DS	2	-	2	-	48	Ex.	4	64	-
UO-FSE.CIG.06.03	Fiscal Policy	DS	2	-	2	-	48	Ex.	5	92	-
UO-FSE.CIG.06.04	International Accounting	DS	2	-	2	-	48	Ex.	4	64	-
UO-FSE.CIG.06.05	Accounting Simulations and Projects	DS	2	2	-	-	48	Cv.	4	64	-
UO-FSE.CIG.06.06	Management Control	DS	2	-	2	-	48	Cv.	4	64	-
	TOTAL		<b>12</b>	<b>2</b>	<b>10</b>	<b>-</b>	<b>288</b>		<b>26</b>	<b>440</b>	<b>-</b>
<b>ELECTIVE DISCIPLINES</b>											
UO-FSE.CIG.06.07	Internal Audit	DS	2	-	1	-	36	Cv.	4	76	-
UO-FSE.CIG.06.08	Insurance and Social Protection										
UO-FSE.CIG.06.09	Business Diagnosis										
UO-FSE.CIG.06.10	Projects Budgeting and Financing										
	TOTAL		<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>36</b>		<b>4</b>	<b>76</b>	<b>-</b>
UO-FSE.CIG.06.11	<i>Diploma Thesis</i> Writing Paper	DS	-	-	-	-	70	Vp.	10	210	-
<b>FACULTATIVE DISCIPLINES</b>											
UO-FSE.CIG.06.12	Commercial Correspondence in Foreign Language II.2 (other than the compulsory language)	DC	1	-	1	-	24	Cv.	3	60	-

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## I. DIPLOMA REQUIREMENTS

- 164 credits for compulsory disciplines (including the credits pertaining to *Practice* and excluding the credits for *Physical Education*),
- 16 credits for elective disciplines,
- 3 credits for *Practice*,
- 4 credits for *Physical Education*,
- 10 credits for *Diploma Thesis Writing*;
- 10 credits for the Bachelor's Degree Examination

In the case of Bachelor's Degree Examination, it is awarded:

$N_1$  credits for "Fundamental and Specialty Knowledge".

$N_2$  credits for "Presentation of Diploma Thesis/Diploma project/Dissertation.

$N_1 + N_2 = 10$

If the Bachelor's Degree Examination consists in only one test (ex. *Presentation of Diploma Thesis*), 10 credits will be awarded.

## II. STUDY SCHEDULE (in number of weeks)

Year	Academic 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	-	2	1	10
Year II	14	14	3	1	3	1	2	3	2	1	7*
Year III	14	12	3	1	3	1	2	-	2	1	-

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

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

## III. NUMBER OF WEEKLY HOURS AT COMPULSORY AND ELECTIVE DISCIPLINES

Year	SEMESTER I	SEMESTER II
Year I	22	21
Year II	22	23
Year III	27	27

No.	Disciplines	Number of hours			Total		RAQAHE Standard [min / max. %]
		Year I	Year II	Year III	Hours	%	
1.	Compulsory	602	622	694	1918	86,01	80 - 90
2.	Elective	-	98	78	176	7,89	5 - 10
<b>TOTAL</b>		<b>602</b>	<b>720</b>	<b>772</b>	<b>2094</b>	<b>93,90</b>	90 - 95
3	Facultative	-	84	52	136	6,10	5 - 10

No.	Disciplines	Number of hours			Total		RAQAHE Standard [min / max. %]
		Year I	Year II	Year III	Hours	%	
1.	Fundamental	518	56	-	574	27,41	20 - 30
2.	In the field / specialty	-	538 (580)	772	1352	64,57	55 - 70
3.	Complementary	84	126 (84)	-	168	8,02	5 - 10
<b>TOTAL</b>		<b>602</b>	<b>720</b>	<b>772</b>	<b>2094</b>	<b>100</b>	<b>100</b>

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

**Total number of hours (including facultative): 2230**

out of which:

- Total number of course hours: 1006
- Total number of applications: 1224

- Compulsory disciplines (weight in total of disciplines): 83.33%;
- Elective disciplines (weight in total of disciplines): 8.33%;
- Facultative disciplines (weight in total of disciplines): 8.33%;
- Fundamental disciplines (weight in total of disciplines): 22.92%;
- Specialty disciplines (weight in total of disciplines): 54.16%;
- Complementary disciplines (weight in total of disciplines): 22.92%;
- The ratio number of weekly hours of course/applications: 1 / 1,05
- Hours allotted to compulsory disciplines (% of total): 86.01%;
- Hours allotted to elective disciplines (% of total): 7.89%;
- Hours allotted to facultative disciplines (% of total): 6.10%;
- Hours allotted to fundamental disciplines (% of total): 27.41%;
- Hours allotted specialty disciplines (% of total): 64.57%;
- Hours allotted to complementary disciplines (% of total): 8.02%;
- The total ratio of hours of course/total hours of applications: 1 / 1.18.

**Total number of credits: 180**

- Credits pertaining to fundamental disciplines of the total of compulsory credits: 29.90 %;
- Credits pertaining to specialty disciplines of the total number of compulsory credits: 60.82 %;
- Credits pertaining to complementary disciplines of the total number of compulsory credits: 9.28 %;
- Credits pertaining to disciplines ensuring the main training of an economist: 91.

**The weight in the Curriculum:**

**Total hours, including facultative = 2094 + 136 = 2230**

Compulsory D / Total = 1918/ 2230 = 86,01%

Elective D / Total = 176/ 2230 = 7.89%

Facultative D / Total = 136/ 2230 = 6.10%

**T1 = compulsory hours + ELLECTIVE = 2094**

DF/ T1 = 574/ 2094 = 27.41%

SD/ T1 = 1352/ 2094 = 64,57%

DC/ T1 = 168/ 2094 = 8.02%

Comp D/ T1 = 1918/ 2094 = 91.60%

Elective D/ T1 = 176/ 2094 = 8.40%

Ratio hours lectures/seminars = 1006/1098 = 1/1,08\*

\*1098 = 1224 – 70 (Diploma thesis writing) - 56 (Physical Education)

The weight of practice in Curriculum: 90/ 2024 = 4.30%

The weight of diploma thesis writing in Curriculum: 70/2024 = 3.34%

The weight of diploma thesis writing in DS hours (compulsory + elective): 70/1352 = 5.18%

Ratio exams/colloquiums = 27 Ex / 17 Cv. = 1 / 0.63

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## V. THE FLEXIBILITY OF EDUCATIONAL PROCESS – HOW TO CHOOSE ELECTIVE DISCIPLINES

The flexibility of the study programme is ensured by elective and facultative disciplines. The elective disciplines are proposed for semesters 3 ÷ 6 and are grouped in 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 packages of elective disciplines.

### Legend:

- **DF** – fundamental discipline;
- **DS** – specialty discipline;
- **DC** – complementary (complementarity) discipline;
- **C** – course;
- **P** – project; practice;
- **S** – seminar;
- **L** – laboratory;
- **Type of assessment**– type of assessment;
- **Ex.** – exam;
- **Cv.** – colloquium;
- **Vp.** – midterm-assessment;
- **Credits** – number of ECTS credits.

## VI. BACHELOR DEGREE'S EXAM

1. Communication of the topic of the diploma thesis: semester IV;
2. Diploma thesis writing: semesters V and VI;
3. Presentation of the diploma 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 - Grid 1 \*)

### Program of study: ACCOUNTING AND MANAGEMENT INFORMATICS

No.	Discipline**	Sem.	Number of credits	Professional competences						Transversal Competences		
				C1	C2	C3	C4	C5	C6	CT1	CT2	CT3
1.	Microeconomics	I	5	C1.1			C4.1 C4.2 C4.3		X	CT1	CT2	
2.	Basics of Accounting	I	6	C1.1 C1.2 C1.3 C1.4 C1.5					X			
3.	Economic Statistics	I	5				C4.1 C4.2 C4.3		X			
4.	Economic Informatics	I	5		C2.1 C2.2 C2.3				X			
5.	Applied Mathematics in	I	5	C12 C13	C22 C23	C32 C33	C42 C43		X			CT3

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No.	Discipline**	Sem.	Number of credits	Professional competences						Transversal Competences		
				C1	C2	C3	C4	C5	C6	CT1	CT2	CT3
	Economics			C14	C24		C45					
6.	Foreign Language for Business I.1	I	4						X	CT1	CT2	CT3
7.	Physical Education I	I	1						X	CT1		
8.	Macroeconomics	II	6	C1.1		C3.1 C3.3	C4.1 C4.2 C4.3 C4.4		X			
9.	Management	II	6		C2.2	C3.2			X			
10.	Marketing	II	6			C3.1 C3.2	C4.1		X			
11.	Law	II	3	C1.1, C1.2, C1.3					X	CT1		CT3
12.	European Economy	II	5	C1.1 C1.2 C1.3			C4.1 C4.2 C4.3		X	CT1	CT2	CT3
13.	Foreign Language for Business I.2	II	4						X	CT1	CT2	CT3
14.	Physical Education II	II	1						X	CT1		
15.	Financial Accounting I	III	6	C1.1 C1.2 C1.3 C1.4 C1.5					X			
16.	Public Finances	III	6			C3.1 C3.2 C3.3			X	CT1		
17.	Data Processing Systems and Applications in Economics	III	6		C2.1 C2.2 C2.3 C2.5				X	CT1	CT2	
18.	International Trade	III	5	C1.2 C1.3	C2.1 C2.2	C3.2		C5.1	X			
19.	Foreign Language for Business I.3	III	3						X	CT1	CT2	CT3
20.	Communication and Negotiation in Business	III	4	C1.2,		C3.3 C3.4 C3.5			X	CT1	CT2	
21.	Business Ethics	III	4			C3.1 C3.2 C3.3			X	CT1	CT2	CT3
22.	Contemporary Economic Doctrines	III	4	C1.1 C1.2 C1.3			C4.1 C4.2 C4.3		X	CT1	CT2	CT3
23.	Communication in Foreign Language I	III	4						X	CT1	CT2	CT3
24.	Physical Education III	III	1						X	CT1		
25.	Information Management	III	3		C2.1 C2.2	C3.2 C3.3			X			

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No.	Discipline**	Sem.	Number of credits	Professional competences						Transversal Competences		
				C1	C2	C3	C4	C5	C6	CT1	CT2	CT3
	Systems				C2.3 C2.4 C2.5	C3.5						
26.	Financial Management of the Enterprise	IV	5			C3.2 C3.5	C4.1 C4.2		X			
27.	Financial Accounting II	IV	5	C1.1 C1.2 C1.3 C1.4 C1.5					X			
28.	Computer-based Decision Support Systems	IV	5		C2.1 C2.2 C2.3 C2.4 C2.5	C3.2 C3.3 C3.5			X			
29.	Money and Credit	IV	5			C3.1 C3.2 C3.3 C3.4 C3.5			X			
30.	Foreign Language for Business I.4	IV	3						X	CT1	CT2	CT3
31.	Practice*	IV	3	C1.3 C1.5	C2.3 C2.5	C3.3 C3.5	C4.3		X	CT1	CT2	CT3
32.	Human Resources Management	IV	4	C11	C23	C31	C41		X	CT1	CT2	CT3
33.	World Economy	IV	4			C3.2	C4.1 C4.2 C4.3 C4.4		X	CT1	CT2	CT3
34.	Commercial Insurance	IV	4				C4.1 C4.2 C4.3		X	CT1	CT2	CT3
35.	Practice of Drawing up Developing Financial Statements	IV	4			C3.1 C3.2 C3.3 C3.4 C3.5			X			
36.	Physical Education IV	IV	1						X	CT1		
37.	Foreign Language for Business II (other than the compulsory language)	IV	3						X	CT1	CT2	CT3
38.	Management Accounting	V	4	C1.1 C1.2 C1.3 C1.4 C1.5	C2.4	C3.1 C3.2 C3.3 C3.4 C3.5	C4.1 C4.2 C4.3		X			
39.	Business Valuation	V	4	C1.5		C3.1	C4.3		X			

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No.	Discipline**	Sem.	Number of credits	Professional competences						Transversal Competences		
				C1	C2	C3	C4	C5	C6	CT1	CT2	CT3
							C4.4					
40.	Management and Accounting of Credit Institutions	V	4	C1.1 C1.2 C1.3		C3.2	C4.1 C4.2 C4.3 C4.4 C4.5		X	CT1	CT2	
41.	Financial Audit	V	5	C1.1	C2.3	C3.1 C3.5		C5.3	X			
42.	Economic and Financial Analysis	V	5				C4.1 C4.2 C4.3 C4.4 C4.5		X	CT1	CT2	
43.	Public Sector Accounting	V	4	C1.1 C1.2 C1.3 C1.4 C1.5		C3.1 C3.2 C3.3 C3.4 C3.5			X			
44.	Capital Markets	V	4	C1.4	C2.3	C3.2	C4.2 C4.3		X			
45.	Company Investments	V	4	C1.5		C3.3 C3.4	C4.1 C4.3		X			
46.	Advanced Accounting	V	4	C1.3		C3.1 C3.2 C3.3 C3.4 C3.5			X			
47.	Marketing Communications	V	4	C1.1	C2.1 C2.2 C2.3				X	CT1	CT2	CT3
48.	Business Correspondence in Foreign Language II.1 (other than the compulsory language)	V	3						X	CT1	CT2	CT3
49.	Financial Control	VI	5	C.1.1		C.3.1	C.4.1	C5.1 C5.2 C5.3 C5.5	X			
50.	Consolidated Accounting	VI	4			C3.1 C3.2 C3.3 C3.4 C3.5			X			
51.	Fiscal Policy	VI	5			C3.1 C3.2 C3.4 C3.5			X	CT1		
52.	International Accounting	VI	4			C3.1 C3.2 C3.3			X			

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No.	Discipline**	Sem.	Number of credits	Professional competences						Transversal Competences		
				C1	C2	C3	C4	C5	C6	CT1	CT2	CT3
						C3.4 C3.5						
53.	Accounting Simulations and Projects	VI	4		C2.3 C2.4 C2.5	C3.3 C3.5			X			
54.	Management Control	VI	4			C3.1 C3.2 C3.3 C3.4 C3.5	C4.1 C4.2 C4.3 C4.5	C5.2	X			
55.	Internal Audit	VI	4	C1.1	C2.3	C3.1 C3.5		C5.3	X			
56.	Insurance and Social Protection	VI	4				C4.1 C4.2 C4.3		X	CT1	CT2	CT3
57.	Business Diagnosis	VI	4				C4.1 C4.2 C4.3 C4.4		X			
58.	Projects Budgeting and Financing	VI	4	C1.1			C4.1		X			
59.	Diploma Thesis Writing Paper	VI	10	C1	C2	C3	C4	C5	X	CT1	CT2	CT3
60.	Business Correspondence in Foreign Language II.2 (other than the compulsory language)	VI	3						X	CT1	CT2	CT3

Legend:

C1 - C6 – 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 MECTS Order no. 5703 / 18.10.2011.

\*\* All disciplines in the curriculum.

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

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
<b>KNOWLEDGE</b>					
<b>1. Knowing, understanding concepts, basic theories and methods of the field and area of</b>	C1.1 Defining concepts, processes and	C2.1 Defining and describing the basic	C3.1 Defining concepts, theories and	C4.1 Identifying and describing economic and	C5. Identifying and describing the concepts, theories

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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
<i>specialization, their appropriate use in professional communication</i>	methods used in accounting of entity / organization as well as of the economic, social and economic legislation factors affecting micro-financial operations.	concepts of information and communication technology in the digital economy.	basic methods necessary when preparing the information for the financial accounting and / or tax reporting.	financial indicators.	and basic models used in financial control and accounting.
<b>2. Using basic knowledge to explain and interpret various sorts of concepts, situations, processes, projects, etc.. associated to the field</b>	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.
<b>COMPETENCES</b>					
<b>3. Applying basic principles and methods for solving well-defined problems / situations, typical for the field under a qualified assistance</b>	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
<b>4. Appropriate use of standard assessment criteria and methods to evaluate the quality, merits and limitations of processes, programs, projects, concepts, methods and theories</b>	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.
<b>5. Professional project writing and using principles and methods established in the field</b>	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.

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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
<b>Minimum performance standards for competence assessment</b>	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
<b>6. Being responsible for carrying out of professional tasks, under conditions of limited autonomy and qualified assistance</b>	CT1. The application of principles, norms and professional ethics values in the personal strategy of rigorous, efficient and responsible work.	Find real time solutions, under qualified for a real/ hypothetical problem at the workplace, following the rules of professional ethics.
<b>7. Getting accustomed to the roles and activities specific to teamwork and task distribution, for subordinate levels.</b>	CT2. The identification of roles and responsibilities in a multi-specialized team and the use of relationship techniques and efficient work in the team.	Achieve a work/project, assuming the responsibility of tasks specific to the role of multi-specialized team.
<b>8. Being aware of the need for lifelong formation: efficient use of the educational resources and techniques for personal and professional development.</b>	CT3. The identification of opportunities of continuous formation and values – the efficient implementation of the resources and educational techniques for the personal development.	Develop and support the arguments of applying a personal plan for professional development.

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