

**Syllabus**  
**The academic year 2023-2024**  
**Year of study I / Winter semester I**

**1. Program data**

1.1. University	"1 December 1918" University of Alba Iulia
1.2. Faculty	Faculty of Economics
1.3. Department	Business Administration and Marketing
1.4. Field of study	Business Administration
1.5. Cycle of Study	Master
1.6. Academic programme /qualification*	Master of Business Administration/ Business administration 242213 Expert accessing European structural and cohesion funds, 242222 Business Information Analyst, 242232 Sustainable Development Expert.

**2. Discipline data**

2.1. Course		Financial Performance Analysis		2.2. Discipline Code		BA 114	
2.3. Course Leader/ Seminar Tutor			Lecturer PhD Dobra Iulian Bogdan				
2.4. Seminar Tutor			Lecturer PhD Dobra Iulian Bogdan				
2.5. Academic Year	I	2.6. Semester	I	2.7. Type of Evaluation (E – final exam/C-examination /VP)	E	2.8. Type of course (C– Compulsory, Op – optional, F - Facultative)	C

**3. Course Structure**

3.1. Weekly number of hours	4	of which: 3.2. Course	2	3.3. seminar/laboratory	2
3.4. Total number of hours in the curriculum	56	of which: 3.5. Course	28	3.6. seminar/laboratory	28
Allocation of time:					Hours
Individual study of readers					56
Documentation (library)					41
Home assignments, Essays, Portfolios					20
Tutorials					-
Assessment (examinations)					2
Other activities.....					-

3.7 Total number of hours for individual study	119
3.9 Total number of hours per semester	175
3.10 Number of ECTS	7

**4. Prerequisites (where applicable)**

4.1. curriculum-based	-
4.2. competence-based	-

**5. Requisites (where applicable)**

5.1. course-related	- Room equipped with video projector/tab
5.2. seminar/laboratory-based	- Room equipped with a video projector/tab -Students must use the PC to solve the practical applications, drafting the semester project.

**6. Specific competences to be acquired (chosen by the course leader from the programme general competences grid)**

Professional skills	S2. Development of studies and economic reports;
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	<p>S9. Specializing Master's degree students in business development in order for them to understand, analyze and evaluate the activities involved in a complex process of implementing an economic project.</p> <p>S10. Acquiring theoretical and practical knowledge in the field of business development;</p> <p>S14. Familiarizing Master's degree students with organizational resources management in accordance with the newest concepts used in the field of business management;</p> <p>S16. Acquiring knowledge to set up and manage a business; acquiring knowledge for developing the business plan, the financial plan and drawing up the documentation to attract funding sources;</p> <p>S17. Specialty knowledge, abilities and skills for adopting various solutions in organizing, managing and financing different activities;</p>
Transversal skills	TS1. Development of logical and cognitive analysis mechanisms necessary for business management

#### 7. Course objectives (as per the programme specific competences grid)

7.1 General objective of the course	Developing the necessary knowledge of the financial performance of an entity, i.e. carrying out diagnostic analyses of the financial situation of the company.
7.2 Specific objectives of the course	Knowledge and thorough research by learners of the diagnostic analysis of performance and risks based on the result account; the diagnostic analysis of the financial situation based on the balance sheet; financial analysis through flows of funds.

#### 4. Course Contents\*

8.1 Course	Teaching methods	Remarks
The theoretical basis of financial performance analysis. Necessity and users of financial performance analysis. Data and information sources of financial performance analysis. The methodology of financial performance analysis.	Lecture, exposure, discussion, examples (e.g. various information materials, online publications, specialised web pages, and other)	2 hours
Diagnostic analysis of performance and risks based on the resulting account. Profitability – performance criterion reflected in the profit and loss account. Analysis of the Management Intermediate Balances Table. Analysis of expenditure on revenue. Analysis of profitability margins.	Lecture, exposure, discussion, examples (e.g. various information materials, online publications, specialised web pages, and other)	6 hours
Diagnostic analysis of performance and risks based on the resulting account. Analysis of operating income. Analysis of rates of return. The break-even point and risk assessment.	Lecture, exposure, discussion, examples (e.g. various information materials, online publications, specialised web pages, and other)	4 hours
Diagnostic analysis of the financial situation based on the balance sheet. Balance sheet study - stage of financial performance analysis. Analysis of financial balances. Analysis of the balance sheet by the rate method (ratios)	Lecture, exposure, discussion, examples (e.g. various information materials, online publications, specialised web pages, and other)	4 hours
Diagnostic analysis of the financial situation based on the balance sheet. Solvency and liquidity analysis. Analysis of bankruptcy risk (insolvency). Indicators are specific to stock market analysis.	Lecture, exposure, discussion, examples (e.g. various information materials, online publications, specialised web pages, and other)	4 hours
Financial analysis through flows of funds. Flows of funds in the enterprise. Analysis of the financing table and cash flows. Cash Flow Analysis	Lecture, exposure, discussion, examples (e.g. various information materials, online publications, specialised web pages, and other)	4 hours
Financial analysis through flows of funds. Functional analysis relationship – flow analysis. Analysis of growth and profitability through flows	Lecture, exposure, discussion, examples (e.g. various information materials, online publications, specialised web pages, and other)	4 hours
<b>References</b>		
<p>1. Burja C., Dobra I., B., Financial Economic Analysis – student manual, a course in electronic format 2019;</p> <p>2. Amenc. N., Le Sourd, V., Portfolio Theory and Performance Analysis, John Wiley &amp; Sons Ltd, The Atrium, Southern Gate, Chichester, West Sussex PO19 8SQ, England, 2003;</p>		

3. Bertoneche, M. and Knight, R., Financial Performance, Butterworth-Heinemann, Linacre House, Jordan Hill, Oxford OX2 8DP, England, 2001;
4. Burja, C., Economic Analysis. Evaluation and feasibility studies - course support Series, Didactica, "1 DECEMBER 1918" University of Alba Iulia, 2013
5. Burja, C., Financial, economic analysis, Ed. 2005, RISOPRINT, Cluj-Napoca, 2005;
6. Burja, C., Analysis based on companies financial statements: Course support, Series, Didactica, "1 DECEMBER 1918" University of Alba Iulia, 2013;
7. Burja, C., Financial management of the enterprise, - course support Series, Didactica, UNIVERSITY '1 DECEMBER 1918' in Alba Iulia, 2017;
8. Fridson, M., Alvarez, F., Financial Statement analysis. A Practitioner's Guide, Third Edition, John Wiley & Sons, Inc., 605 Third Avenue, New York, NY, 2002.

4.2. Seminar-laboratory	Teaching methods	Remarks
Basis of financial performance analysis	Debates	4 hours
Diagnostic analysis of performance and risks based on the resulting account -aspects of rentability; intermediate management account table, income expenses;	Conversion, exemplification, case studies	4 hours
Diagnostic analysis of performance and risks based on the result account -aspects concerning profitability margins; operating results; rates of return, break even point and risk assessment.	Conversion, exemplification, case studies	4 hours
Diagnostic analysis of the financial situation based on the balance sheet -approaches on financial balance; ratio method; solvability and liquidity.	Conversion, exemplification, case studies	4 hours
Diagnostic analysis of the financial situation based on the balance sheet -approaches on: bankruptcy risk (insolvency); indicators specific to stock market analysis.	Conversion, exemplification, case studies	4 hours
Financial analysis through flows of funds. Flows of funds in the enterprise. Analysis of the financing table and cash flows. Cash Flow Analysis.	Conversion, exemplification, case studies	4 hours
Financial analysis through flows of funds. Functional analysis relationship – flow analysis. Analysis of growth and profitability through flows of funds	Conversion, exemplification, case studies	4 hours

#### **Bibliography**

1. Burja C., Dobra I., B., Financial Economic Analysis – student manual, a course in electronic format 2019;
2. Amenc. N., Le Sourd, V., Portfolio Theory and Performance Analysis, John Wiley & Sons Ltd, The Atrium, Southern Gate, Chichester, West Sussex PO19 8SQ, England, 2003;
3. Bertoneche, M. and Knight, R., Financial Performance, Butterworth-Heinemann, Linacre House, Jordan Hill, Oxford OX2 8DP, England, 2001;
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5. Burja, C., Financial, economic analysis, Ed. 2005, RISOPRINT, Cluj-Napoca, 2005;
6. Burja, C., Analysis based on companies financial statements: Course support, Series, Didactica, "1 DECEMBER 1918" University of Alba Iulia, 2013;
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8. Fridson, M., Alvarez, F., Financial Statement analysis. A Practitioner's Guide, Third Edition, John Wiley & Sons, Inc., 605 Third Avenue, New York, NY, 2002.

#### **Corroboration of course contents with the expectations of the epistemic community's significant representatives, professional associations and employers in the field of the academic programme**

The content of this file and implicitly of the course is the result of consulting information related to the business environment requirements, requirements that we became aware of during meetings with representatives of the business environment within the CEAC committees for the study programs of the Faculty of Economic Sciences. The pragmatic nature of the discipline, resulting from the operationalization of the main activities specific to the organizations, is in accordance with the requirements of the contemporary economic community.

#### **5. Assessment**

Activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	<i>Final assessment</i>	<i>Written exam -grid test</i>	60%

10.5 Seminar/laboratory	<i>Assessment during the semester</i>	<i>Practical work -semester project; involvement and contribution in debates</i>	40%
<p>10.6 Minimum performance standard:</p> <ul style="list-style-type: none"> <li>- minimum grade 5</li> <li>- knowledge, understanding, definition and possibility of operationalisation with the main concepts in the analysis of financial performance.</li> <li>- scientific investigation on the analysis of financial performance and preparation and support of a scientific paper.</li> </ul> <p>The minimum percentage of participation in seminar activities considered necessary for the training of the proposed competences is 60%.</p> <p>Students who do not meet the frequency percentage for seminar classes will recover seminar classes by drawing up reports/projects, or applications resolved using course notes, respectively, course bibliography and seminar.</p>			

Submission date

18<sup>th</sup> of september 2023

Course leader signature

Lecturer PhD. Dobra Iulian.

Seminar tutor signature

Lecturer PhD. Dobra Iulian

Date of approval

20<sup>th</sup> of september 2023

Department director signature

Associate Professor PhD. Maican Silvia