

**SYLLABUS**  
**Academic year 2024-2025**  
**Year of Study III / Semester I**

**1. Information on academic program**

1.1. University	„1 Decembrie 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	Bachelor
1.6. Academic program / Qualification/ ESCO Code	Business Administration / 242102 Process improvement specialist, 242104 Process manager, 242110 Specialist in planning, control, and reporting of economic performance; ESCO Code 2421 - Management and Organisation Analysts

**2. Information of course matter**

2.1. Course		Economic and financial analysis		2.2. Code		BA 312	
2.3. Course Leader			Lecturer PhD. Dobra Iulian Bogdan				
2.4. Seminar Tutor			Assistant PhD. Ciolomic Ioana				
2.5. Year of study	III	2.6. Semester	I	2.7. Type of Evaluation (E – final exam / CE - colloquium examination / CA -continuous assessment)	E	2.8. Type of course (C– Compulsory, Op – optional, F - Facultative)	C

**3. Course structure (Weekly number of hours)**

3.1. Number of hours per week	3	3.2. course	2	3.3. Seminar	1
3.4. Total hours of the curriculum	42	3.5. course	28	3.6. Seminar	14
Time distribution:					Hours
a) Individual study of readers					30
b) Documentation (library)					16
c) Home assignments, Essays, Portfolios					10
d) Tutorials					
e) Assessment (examinations)					2
f) Other academic activities (study visits, mentoring, projects )					

3.7 Total individual study hours (a+b+c)	56
3.8 Total hours of university activities (d+e+f+3.4)	44
3.9 Total hours per semester (3.7+3.8)	100
3.10 number of credits	4

**4. Prerequisites (where applicable)**

4.1. Curriculum - based	-
4.2. Competence- based	-

**5. Requirisets (where applicable)**

5.1. Course related	- The room is equipped with a video projector/whiteboard
5.2. seminar/laboratory- based	- The room is equipped with a blackboard, - Students must use computing machines to solve practical applications.

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

Competences/Study results	C1 Knowledge, understanding of the basic concepts, theories and methods of the field and area of specialization; their proper use in professional communication C2 Using basic knowledge to explain and interpret various types of concepts, situations, processes, projects, etc. associated with the field
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	C3 Application of basic principles and methods for solving well-defined problems/situations, typical of the field in conditions of qualified assistance C5 Developing professional projects with the use of established principles and methods in the field
Transversal competences	

### 7. Course objectives (resulting from the grid of specific skills accumulated)

7.1 General objective of the course	<i>Training and development of students' ability to use methods, procedures and techniques of economic and financial phenomena within companies.</i>
7.2 Specific objectives of the course	<ul style="list-style-type: none"> <li>- <i>Knowledge of the economic and financial phenomena specific to the activity of companies, the results and the associated risks</i></li> <li>- <i>Acquiring the main indicators for economic and financial assessment activity</i></li> <li>- <i>Identification of internal reserves and the possibilities of involving them in the economy of companies</i></li> <li>- <i>Formation of practical skills in analysis and interpretation of the forms of manifestation of economic phenomena based on economic and financial indicators</i></li> <li>- <i>Training the capacity for analysis and efficient management of resources</i></li> </ul>

### 8. Content

8.1 Course	Teaching methods	Remarks
<b>1. OBJECT AND METHODOLOGY OF ECONOMIC ACTIVITY ANALYSIS</b> 1.1. <i>Subject matter, attributions of the analysis</i> 1.2. <i>Methods used in the analysis of economic and social phenomena</i> 1.3. <i>Information sources</i>	<i>Lecture, conversation</i>	<i>2 hours</i>
<b>2. ANALYSIS OF THE VOLUME OF PRODUCTION AND MARKETING ACTIVITY</b> 2.1. <i>Analysis of the activity with the help of value indicators</i> 2.2. <i>Turnover analysis</i>	<i>Lecture, exemplification</i>	<i>2 hours</i>
<b>2. ANALYSIS OF THE VOLUME OF PRODUCTION AND MARKETING ACTIVITY</b> 2.3. <i>Analysis of added value</i> 2.4. <i>Analysis of physical production</i>	<i>Lecture, exemplification</i>	<i>2 hours</i>
<b>3. ANALYSIS OF HUMAN RESOURCES MANAGEMENT</b> 3.1. <i>Analysis of the insurance of companies with staff</i> 3.2. <i>Analysis of labour movement</i>	<i>Lecture, case study</i>	<i>2 hours</i>
<b>3. ANALYSIS OF HUMAN RESOURCES MANAGEMENT</b> 3.3. <i>Analysis of the use of working time</i> 3.4. <i>Labour productivity analysis</i>	<i>Lecture, case study</i>	<i>2 hours</i>
<b>4. FIXED ASSET MANAGEMENT ANALYSIS</b> 4.1. <i>Analysis of the dynamics, structure and functional status of fixed assets</i>	<i>Lecture, exemplification</i>	<i>2 hours</i>
<b>4. FIXED ASSET MANAGEMENT ANALYSIS</b> 4.2. <i>Analysis of the use of fixed assets</i> 4.3. <i>Analysis of the efficiency of the use of fixed assets</i>	<i>Lecture, exemplification</i>	<i>2 hours</i>
<b>5. ANALYSIS OF MATERIAL RESOURCES</b> 5.1. <i>Analysis of the fulfilment of the supply programme</i>	<i>Lecture, conversation</i>	<i>2 hours</i>
<b>5. ANALYSIS OF MATERIAL RESOURCES</b> 5.2. <i>Analysis of stocks of raw materials and materials</i>	<i>Lecture, conversation</i>	<i>2 hours</i>
<b>6. EXPENSE ANALYSIS</b> 6.1. <i>Typology and structure of the cost</i> 6.2. <i>Analysis of expenses related to revenues</i> 6.3. <i>Analysis of the expenses related to the production of goods</i>	<i>Lecture, exemplification</i>	<i>2 hours</i>
<b>6. EXPENSE ANALYSIS</b> 6.4. <i>Analysis of operating expenses</i> 6.5. <i>Analysis of financial expenditure</i> 6.6. <i>Analysis of expenses by product</i>	<i>Lecture, exemplification</i>	<i>2 hours</i>
<b>7. PROFITABILITY ANALYSIS</b> 7.1. <i>Characterisation of the overall profitability situation</i> 7.2. <i>Analysis of profitability based on profit and loss account</i> 7.3. <i>Analysis of rates of return</i>	<i>Lecture</i>	<i>2 hours</i>

7. PROFITABILITY ANALYSIS 7.4. Profit analysis models 7.5. Setting the minimum break-even point 7.6. Risk analysis	Lecture	2 hours
8. FINANCIAL STATEMENT ANALYSIS (STRUCTURE OF BALANCE SHEET)	Lecture	2 hours
<b>Bibliography</b>		
1. Achim M.V., - <i>Economic and Financial Analysis. Exercises and Practical Studies</i> , Risoprint Publishing House, Cluj-Napoca, 2017		
2. Burja C., - <i>Economic and Financial Analysis, Methodological Aspects and Practical Applications</i> , Ed. Casa Cartei de Știință, Cluj-Napoca, 2009		
3. Gheorghiu Al., - <i>Economic and Financial Analysis at the Microeconomic Level</i> , Economic Publishing House, Bucharest, 2004		
4. Mărgulescu D., etc., - <i>Economic and Financial Analysis</i> , Bren Publishing House, Bucharest, 2008		
5. Petcu M., - <i>Economic and Financial Analysis of the Enterprise</i> , Economic Publishing House, Bucharest, 2003		
6. Petrescu S., - <i>Analysis and Financial-Accounting Diagnosis</i> , CECCAR Publishing House, Bucharest, 2008		
7. Spătaru L., - <i>Economic and Financial Analysis: An Instrument of Enterprise Management</i> , Economic Publishing House, Bucharest, 2004;		
8. Dave E. Vance, - <i>Financial analysis and decision making</i> , McGraw-Hill Publishing House, USA, 2003.		
<b>8.2. Seminar</b>		
1. Methods used in the analysis of economic and social phenomena Analysis of the activity with the help of value indicators Turnover analysis	Lecture, conversation, exemplification, case studies	2 hours
2. Value added analysis Physical Production Analysis	Lecture, conversation, exemplification, case studies	2 hours
3. Analysis of the insurance of companies with staff Workforce Movement Analysis Analysis of the use of working time Labor productivity analysis	Lecture, conversation, exemplification, case studies	2 hours
4. Analysis of the dynamics, structure and functional status of fixed assets Analysis of the use of fixed assets Analysis of the efficiency of the use of fixed assets	Lecture, conversation, exemplification, case studies	2 hours
5. Analysis of the fulfilment of the supply program Analysis of stocks of raw materials and materials Analysis of expenses related to revenues	Lecture, conversation, exemplification, case studies	2 hours
6. Analysis of the expenses related to the production of goods Analysis of operating and financial expenses Analysis of product expenses.	Lecture, conversation, exemplification, case studies	2 hours
7. Analysis of profitability based on profit and loss account Analysis of break-even rates Profit Analysis Models Setting the minimum break-even point and risk analysis Heritage analysis	Lecture, conversation, exemplification, case studies	2 hours
<b>Bibliography</b>		
1. Buglea A., Analysis of the financial situation of the enterprise, Mirton Publishing House, Timișoara, 2004;		
2. Burja C., Economic and Financial Analysis, Methodological Aspects and Practical Applications, Casa Cartei de Știință Publishing House, Cluj-Napoca, 2009;		
3. Burja C., Burja, V., Economic and Financial Analysis, Collection of Problems, Risoprint Publishing House, Cluj-Napoca, 2003;		
4. Mărgulescu D., etc., Economic and Financial Analysis, Bren Publishing House, Bucharest, 2008;		
5. Petrescu S., Financial-Accounting Analysis and Diagnosis, CECCAR Publishing House, Bucharest, 2008;		

**9. 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 contents of the discipline correspond to the financial accounting regulations in force and respond to the practical needs of evaluation and diagnosis of the activity of companies. They contribute to specific operational capacities required by the economic environment. The practical skills acquired during the discipline create the premises for the appropriate use of accounting information to substantiate managerial decisions to increase efficiency*

#### 10. Assessment

Activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Weight of the final grade
10.4 Course	<i>Final evaluation</i>	<i>Written exam</i>	70%
10.5 Seminar/laboratory	<i>Evaluation during the semester</i>	<i>Practical work</i>	30%
<p>10.6 Minimum Performance Standard: obtaining minimum grade 5</p> <p>Appropriate use of the methodology for the analysis of economic and financial indicators</p> <p>Explanation of the basic concepts, theories and models used in financial accounting control</p> <p>Preparation of proposals based on accounting information to support future decisions</p> <p>The minimum percentage of participation in the seminar activities considered necessary for the proposed competencies is 70%.</p> <p>Students who do not meet the minimum percentage will recover the hours by writing reports/projects, or applications solved using the course notes, respectively, the course and seminar bibliography.</p>			

Fill in date  
12.09.2024

Course leader signature  
Lecturer PhD. Dobra Iulian Bogdan.

Seminar tutor signature  
Assitant. Ph.D. Ciolomic Ioana.

Approval date in department  
16.09.2024

Department director's signature,  
Assoc. Prof. PhD. Maican Silvia