

SYLLABUS

Academic Year 2023/2024

1st Year of Study/ First Semester

1. Information about the program

1.1. Institution	„1 Decembrie 1918” University of Alba Iulia
1.2. Faculty	Faculty of Economics
1.3. Department	Business Administration and Marketing
1.4. Study field	Business Administration
1.5. Level	Master
1.6. Study program	Master of Business Administration/ Business administration 242213 Expert accessing European structural and cohesion funds, 242222 Business Information Analyst, 242232 Sustainable Development Expert.

2. Information about discipline

2.1. Discipline title	Accounting and Business Consultancy			2.2. Course code	BA 113		
2.3. Course coordinator	Professor PhD Ivan Oana Raluca						
2.4. Seminar coordinator	Professor PhD Ivan Oana Raluca						
2.5. Study year	1	2.6. Semester	1	2.7. Evaluation type (E/C/VP)	E	2.8. Type of course (C – compulsory, Op – optional, F - Facultative)	C

3. Number of teaching hours per semester

3.1. Teaching hours per week	4	from wich: 3.2. course	2	3.3. seminar	2
3.4. Total of hours per semester	56	from wich: 3.5. course	28	3.6. seminar/laboratory	28
Distribution of time					Number of hours
Study from course book					25
Suplimentary documentation					25
Preparing for seminars, papers					25
Mentoring					22
Exams					2
Other activities: study cases realized in groups of 3 or more students					20

Total of hours per individual study	119
3.8 Total of hours per study plan	56
3.9 Total of hours per semester	175
3.10 Number of ECTS credits allocated	7

4. Preconditions (when is the case)

4.1. of curriculum	Other disciplines, ex:
4.2. of competences	

5. Conditions (when is the case)

5.1. for the course	
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5.2. for the seminar	
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6. Specific competences

Professional competences	<p>S1. Creative application of research and problem-solving techniques in business management;</p> <p>S4. Ability to act independently and creatively in addressing and solving problems, to objectively and constructively assess critical situations, to creatively solve economic problems and to communicate results in a demonstrative way.;</p> <p>S5. Leadership skills and a strong commitment to own professional development;</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>S17. Specialty knowledge, abilities and skills for adopting various solutions in organizing, managing and financing different activities;</p> <p>S23. Ability to find a source of funding that is appropriate to the organization's purpose and objectives;</p>
Additional competences	-

7. Discipline objectives

7.1 General objective	<p>Student knowledge of the role of information provided by accounting in making managerial decisions;</p> <p>Student knowledge of the role and tools that can be provided by the internal consulting and external consulting of an entity;</p> <p>Developing the skills to correctly apply the theoretical knowledge formulated to solve case studies.</p>
7.2 Specific objective	<p>To form and develop analysis and synthesis capacity in decision-making based on financial accounting information. Knowing how internal and external consultants can support managerial decisions by deeply understanding financial reporting, internal accounting reporting of financial accounting analyzes: financial forecasts, analyzing financial reports, analyzing the financial position and performance of an entity. Determining the informational needs of that management system, determining the type of necessary consultancy services (internal and external), establishing a functional, reliable accounting system and financial accounting system that meets the management information needs.</p>

8. Content

Course	Teaching methods	Remarks
1. Accounting information - a fundamental element in the organization of the economic information system. Structure of the economic information system	Enhanced lecture, debate	2 hours
2. Financial-accounting informational system	Enhanced lecture, debate	2 hours
3. Financial reporting	Enhanced lecture, debate	2 hours
4. Financial statements and business decisions	Enhanced lecture, debate	2 hours
5. Financial-accounting informational system and business decisions regarding investments and finance	Enhanced lecture, debate	2 hours
6. Communication and interpreting accounting information - internal reporting. Managerial accounting system	Enhanced lecture, debate	2 hours
7. Communication and interpreting accounting information - external reporting	Enhanced lecture, debate	2 hours
8. The role of business consultancy services	Enhanced lecture, debate	2 hours

9.External business consultancy services – consultancy in accounting and audit	Enhanced lecture, debate	2 hours
10.Internal business consultancy services – consultancy in accounting and audit	Enhanced lecture, debate	2 hours
11.Reporting the non-financial information – social information	Enhanced lecture, debate	2 hours
12. Reporting the non-financial information – environmental information	Enhanced lecture, debate	2 hours
13. Integrated reporting		2 hours
14.Auditing the financial statements	Enhanced lecture, debate	2 hours

References

Cristiano Busco; Fabrizio Grana; Maria Federica Izzo, *Sustainable Development Goals And Integrated Reporting*, Routledge, 2020;
 Clubb Colin, *The blackwell encyclopedia of management: Accounting, voll*, Blackwell, Oxford, 2005;
 De Martini Chiara, Trucco Sara, *Integrated Reporting and Audit Quality. An Empirical Analysis in the European Setting*, Springer, 2017;
 De Villiers, Charl & Maroun, Warren, *Sustainability accounting and integrated reporting*, Routledge, 2018
 Drury Colin, *Management and cost accounting*, South-Western College Publishing, London, 2008;
 Girella Laura, *The Boundaries in Financial and Non-Financial Reporting. A Comparative Analysis of their Constitutive Role*, Routledge, 2018;
 Idowu Samuel, Del Baldo Mara, *Integrated Reporting. Antecedents and Perspectives for Organizations and Stakeholders*, Springer, 2019;
 Tiron Tudor Adriana, Ivan Oana Raluca, (coord. Samuel Idowu), *Current Global Practices of Corporate Social Responsibility in the Era of Sustainable Development Goals., chapter 14 Corporate Social Responsibility in Romania*, Springer Nature Switzerland AG 2021, 2021, ISBN 978-3-030-68385-6, DOI: 10.1007/978-3-030-68386-3_14, 879 pp.
https://link.springer.com/chapter/10.1007/978-3-030-68386-3_14
 On-line resources available at the University's Library: <http://library.uab.ro/index.php?pagina=pg&id=18&l=ro>

Seminar

1.Information-accounting system	Enhanced lecture, debate	4 hours
2. Financial reporting	Enhanced lecture, debate	4 hours
3. Communication and interpreting accounting information	Enhanced lecture, debate	4 hours
4. The role of business consultancy services	Enhanced lecture, debate	4 hours
5. The role of business consultancy services	Enhanced lecture, debate	4 hours
6.Reporting and interpreting financial statements	Enhanced lecture, debate	4 hours
7.Constructing the information-accounting system within the entity's managerial necessities.	Enhanced lecture, debate	4 hours

References

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Corroborating the contents of the discipline with the expectations of epistemic community representatives, professional associations and representative employers in the field of the program

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.

Evaluation type

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percent in the final grade
10.4 Course	- <i>Solving the exam requirements</i>	<i>Study case</i>	50%
10.5 Seminar	- <i>Finishing the practical activities</i>	<i>Papers presented</i>	50%
	- <i>Scientific content of the papers</i>		
	- <i>Involvement in classes topic</i>		
10.6 Minimum performance standard: minimum grade 5			
Demonstrating the competences: Constructing the information-accounting system within the entity's managerial necessities			

Date:
18.09.2023

Signature of course coordinator:
Proffesor PhD Ivan Oana Raluca

Signature of seminar coordinator:
Proffesor PhD Ivan Oana Raluca

Date for Department approval:
18.09.2023

Signature of the Head of Department:
Associate Professor PhD. Maican Silvia