

# Syllabus

## 1. Programme information

1.1. Institution	THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
1.2. Faculty	Business Administration in Foreign Languages
1.3. Departments	Department of Accounting and Audit
1.4. Field of study	Business Administration
1.5. Cycle of studies	Master Studies
1.6. Education type	Full-time
1.7. Study programme	Entrepreneurship and Business Administration
1.8. Language of study	English
1.9. Academic year	2019-2020

## 2. Information on the discipline

2.1. Name	<b>Financial reporting and analysis</b>								
2.2. Code	<b>19.0244IF1.2-0004</b>								
2.3. Year of study	<b>1</b>	2.4. Semester	<b>2</b>	2.5. Type of assessment	<b>Exam</b>	2.6. Status of the discipline	<b>O</b>	2.7. Number of ECTS credits	<b>6</b>
2.8. Leaders	C(C)	<b>prof.univ.dr. DUȚESCU Adriana</b>					adriana.dutescu@bsm-mba.ro		
	S(S)	<b>prof.univ.dr. DUȚESCU Adriana</b>					adriana.dutescu@bsm-mba.ro		

## 3. Estimated Total Time

3.1. Number of weeks	14.00
3.2. Number of hours per week	3.00 of which
	C(C) 1.00
	S(S) 2.00
3.3. Total hours from curriculum	42.00 of which
	C(C) 14.00
	S(S) 28.00
3.4. Total hours of study per semester (ECTS*25)	150.00
3.5. Total hours of individual study	108.00
<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	30.00
Tutorials	5.00
Examinations	3.00
Other activities	10.00

## 4. Prerequisites

4.1. of curriculum	financial accounting, managerial accounting, managerial finance, micro and macro economics
4.2. of competences	communication skills, team work, IT skills

### 5. Conditions

for the C(C)	lectures shall be organised in rooms with internet and IT& multimedia facilities
for the S(S)	seminars shall take place in rooms with internet access and videoprojector

### 6. Acquired specific competences

	C4	Complex development and customization of techniques and tools of financial management and risk management in the programs and projects.
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### 7. Objectives of the discipline

7.1. General objective	The debate will focus on the following objectives: a) earning capabilities of analysing complex financial statements b) earning capabilities to generate and manage business scenarios
7.2. Specific objectives	Dupa finalizarea cu success a acestui curs, studentul va fi capabil: a) sa inteleaga si sa interpreteze situatiile financiare si sa elaboreze analiza financiara de business, utila pentru majoritatea stakeholdeilor b) sa realizeze si integreze partea financiara a unui plan de afaceri, bazat pe diferite scenarii c) sa fie capabil sa genereze diferite scenarii de business si premize de buget -

### 8. Contents

8.1. C(C)		Teaching/Work methods	Recommendations for students
1	General framework of financial reporting and cultural differences	Lecture, case studies, debates	prior reading of materials is recommended
2	Specific accounting policies and their effect on financial statements: revenue recognition, measurement and evaluation methods for assets	idem	idem
3	Specific accounting policies and their effect on financial statements: foreign currency differences, provisions, deferred taxation	idem	idem
4	Advance financial analysis: main financial ratios and their impact on decision making process	idem	idem
5	Business planning and financial information	idem	idem
6	Budgets and business scenarios	idem	idem
7	Sensitivity analysis. Overall conclusions	idem	idem

***Bibliography***

- Coordonator: Adriana Dutescu, Financial accounting : an IFRS perspective in Romania, Palgrave Maximilian, 2019, Elvetia
- Stickney, Brown, Financial Reporting And Statement Analysis: A Strategic Perspective, South Western Educational Publishing, 1998, Statele Unite ale Americii
- Krishna G. Palepu, Paul M. Healy & Erik Peek, Business Analysis and Valuation: IFRS Edition, Cengage, 2017, Statele Unite ale Americii

8.2. S(S)		Teaching/Work methods	Recommendations for students
1	Financial statements design and reporting: a general overview	case studies	prior reading of materials is recommended
2	Financial statements design and reporting: specific issues related to the romanian system vs IFRS /other reporting framework	idem	idem
3	Specific accounting policies and their effect on financial statements: revenue recognition	idem	idem
4	Specific accounting policies and their effect on financial statements: measurement and evaluation methods for assets	idem	idem
5	Specific accounting policies and their effect on financial statements: foreign currency differences, provisions	idem	idem
6	Specific accounting policies and their effect on financial statements: deferred taxation	idem	idem
7	Advance financial analysis: main financial ratios and their impact on decision making process- part I	idem	idem
8	Advance financial analysis: main financial ratios and their impact on decision making process- part II	idem	idem
9	Business planning and financial information	idem	idem
10	Budgets design and information integration	idem	idem
11	Design of business scenarios , based on financial information	idem	idem
12	Sensitivity analysis and decision making: group projects presentation	idem	idem
13	Recap and feed-back	idem	idem
14	Exam preparation	idem	idem

***Bibliography***

- Krishna G. Palepu, Paul M. Healy & Erik Peek, Business Analysis and Valuation: IFRS Edition, Cengage
- Coordonator: Adriana Dutescu, Financial accounting : an IFRS perspective in Romania, Palgrave Maximilian, 2019, Elvetia
- Stickney, Brown, Financial Reporting And Statement Analysis: A Strategic Perspective, South Western Educational Publishing, 1998, Statele Unite ale Americii

**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**

Discussions on the content and importance of the course for the local business environment with professional bodies (CECCAR, CAFR, CCFR)

**10. Assessment**

Type of activity	Assessment criteria	Assessment methods	Percentage in the final grade
10.1. S(S)	Understand the main accounting policies and treatments and their impact on financial ratios	case studies, exercises, quizzes, projects	40.00
10.2. Final assessment	Understanding and applying specific concepts of financial reporting, assessment of financial statements for financial analysis	Written exam	60.00
10.3. Modality of grading	Whole notes 1-10		
10.4. Minimum standard of performance	Knowledge of specific concepts related to financial reporting and analysis and a minimal level of application, on business cases - at least 2 out of 4 points for the seminar activity - at least 3 out of 6 points for the written exam		

Date of listing,  
12/17/2019

Signature of the discipline leaders,

Date of approval in the  
department

Signature of the Department Director,