

Transilvania University of Brasov, Romania

Study program: Accounting Policies, Audit and Management Control

Faculty:	Economic Sciences and Business Administration									
Study period:	2 years (master)									
Academic year structure:	4 semesters teaching and learning, internship and scientific research, including preparation of dissertation thesis									
Examination sessions (two):	winter session (January/February) summer session (June/July)									

Courses per years (C= course; S = seminar; L = laboratory; P = project)

1st Year

No. crt.	Mandatory courses	Code	1 st Semester					2 nd Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	Accounting Policies and Procedures of Economic Entities	CAS	2	1			6					
02	International Financial Reporting Standards	IFRS	2	1			6					
03	Ethics and academic integrity	EAI	1				1	6				
04	European Economic Policies	EEP	2	1			6					
05	Law	LAW	2	1			6					
06	Advanced Economic and Financial Analysis	AEFA						2	1			6
07	Doctrine and Ethics of the Accounting Profession	DEAP						2	1			6
08	Integrated Information Systems-Implementation and Audit	IIS						2		1		6
	Mandatory courses-weekly		9	4		1	30	6	2	1		18

No. crt.	Optional courses	Code	1 st Semester					2 nd Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
	Choose between route A and B											
	Route A											
	Cash and Risk Management	CRM						2	1			6
09	Financial Strategies and Policies of Enterprises	FSPE						2	1			6
	Route B											
10	Financial Markets and Portofolio Management	FMPM						2	1			6
	Economic and Financial Evaluation of Enterprises	EFEE						2	1			6
	Optional courses-weekly							4	2			12

No. crt.	Facultative courses	Code	1 st Semester					2 nd Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	English and Specialized Communication (Advanced Level) 1	ESC1		2			3					
02	French and Specialized Communication (Advanced Level) 1	FSC1		2			3					

03	German and Specialized Communication (Advanced Level)	GSC							2			3
04	Spanish and Specialized Communication (Advanced Level)	SSC							2			3
	Facultativ courses-weekly			4			6		4			6

2nd Year

No. crt.	Mandatory courses	Code	3 rd Semester					4 th Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	Managerial Accounting	MA	2	1			7					
02	Modelling and Simulation of Financial and Management Decisions	MSFMD	2		1		6					
03	Specialty Practice	SP				6	3					
04	Taxation (Advanced Level)	TAX						2	1			6
05	Creative Accounting	CA						2	2			6
06	Scientific Research Project	SRP									5	9
07	Dissertation Thesis	DT									5	9
	Mandatory courses-weekly		4	1	1	6	16	4	3		10	30

No. crt.	Optional courses	Code	3 rd Semester					4 th Semester				
			C	S	L	P	Cred	C	S	L	P	Creds
	Choose between route A and B											
	Route A											
08	Inventory Management Techniques	IMT	2	1			7					
	Accounting Expertise	AE	2	1			7					
	Route B											
09	Integrated Financial Audit	IFA	2	1			7					
	Audit and Internal Control (Advanced Level)	AIC	2	1			7					
	Optional courses-weekly		4	2			14					

No. crt.	Facultative courses	Code	3 rd Semester					4 th Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	English and Specialized Communication (Advanced Level) 2	ESC2		2			3					
02	French and Specialized Communication (Advanced Level) 2	FSC2		2			3					
	Facultativ courses-weekly			4			6					