

Syllabus

The academic year 2020-2021

Year of study I / Winter semester I

Legend:

- written in black - the standard format of the discipline sheet (according to OM 5703/2011, Annex 3: 31-33).
 -written in blue - operational suggestions for the preparation of the sheet.

1. Program data

1.1. Higher education institution	"1 December 1918" University of Alba Iulia
1.2. Faculty	Economic Sciences
1.3. Department	Business Administration and Marketing
1.4. Field of study	Business Administration
1.5. Study cycle	Masters
1.6. Programme of studies/qualification*	Business Administration in English / 242213 Expert Access to European Structural and Cohesion Funds, 242222 Business Information Analyst, 242232 Sustainable Development Expert

* The COR codes and the names of the professions, to which the curriculum addressed, will be entered to specify the qualification aspects (as stated in the Education Plan).

2. Discipline data

2.1. Name of discipline	Financial Performance Analysis			2.2. Discipline Code	BA 114		
2.3. The holder of the course activity	Dobra Iulian Bogdan						
2.4. Holder of seminar/laboratory activity	Dobra Iulian Bogdan						
2.5. Year of study	I	2.6. Semester	I	2.7. Type of assessment (E/C/VP)	E	2.8. Discipline regime(M – mandatory, Op – optional, F – facultative)	M

3. Estimated total time

3.1. Number of hours per week	3	of which: 3.2. Course	2	3.3. seminar/laboratory	2
3.4. Total hours of the education plan	56	of which: 3.5. Course	28	3.6. seminar/laboratory	28
Distribution of the time fund					Hours
A study by manual, course support, bibliography, and notes					56
Additional documentation in the library, on specialized electronic platforms and in the field					41
Preparation of seminars/laboratories, themes, reports, portfolios, and essays					20
Tutoring					-
Examination					2
Other activities					-

3.7 Total hours individual study	119
3.9 Total hours per semester	175
3.10 Number of credits**	7

* 3. 9. = 3.4. + 3.7.; the total number of hours per semester must be calculated based on the number of hours per semester. (3.9.) and the workload of credit (1 credit = 25 hours according to the ECTS Application Guide).

** 3. 10. = the number of credits allocated to the subject through the curriculum.

4. Preconditions (where applicable)

4.1. Curriculum	
4.2. Skills	

5. Conditions (where applicable)

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

6. Specific competencies accumulated

Professional skills	C1. Creative application of research and problem-solving techniques in business management. C2. Elaboration of economic studies and reports. C3. The ability to lead working groups and communicate in the most diverse contexts in the field of business. C4. The ability to act independently and creatively in addressing and solving problems, to assess critical states objectively and constructively, to solve economic problems creatively and to communicate results in a demonstration manner. C5. Leadership skills and precise engagement on the path of one's professional development. C6. Foundation of systems, capacities and strategies for the development and diversification of the business environment.
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	<p>C7. The foundation of the business plan, specific strategies, plans and programmes, procedures for implementation, and the identification and application of corrective measures in order to achieve the objectives predicted in the best possible conditions.</p> <p>C8. Understanding and raising awareness of the importance of developing business strategies that generate sustainable, healthy growth.</p> <p>C10. A specialisation of master's students in the field of business development to understand, analyse and evaluate the activities that a complex process of implementation of an economic project involves.</p> <p>C11. Acquiring theoretical and practical knowledge in the field of business development.</p> <p>C12. Acquiring theoretical and practical knowledge of the sphere of economic development, how it is organised, its management and financing, the experience of developed countries in regional development.</p> <p>C15. Knowledge of the various forms of financing and their use for the sustainable development of the business environment.</p> <p>C17. Understanding how business plans and feasibility studies works.</p> <p>C18. Familiarisation of master's students with the management of organisational resources, following the latest concepts used in the field of business management.</p> <p>C19. Deepening the methodology for carrying out pre-feasibility studies and feasibility of investments for real, legal and efficient businesses, as well as real-time plans, programmes and procedures.</p> <p>C20. Elaboration of strategies for the general development of the organisation (marketing, promotion strategies, and other); elaboration of studies and analyses, technical-economic, organisational and efficiency opportunities of activities specific to organisations.</p> <p>C21. Acquiring knowledge for setting up and managing business; acquiring knowledge for the development of the business plan, the financial plan and the preparation of documentation for attracting sources of financing.</p> <p>C22. Expert knowledge, and skills for adopting various solutions in the organisation, management and financing of various activities.</p> <p>C28. Ability to find a source of funding appropriate to the purpose and objectives of the organisation.</p> <p>C33. The ability to work independently and as a team, to identify solutions to the problems specific to the implementation of economic projects.</p> <p>C34. Superior independent research skills in business management.</p> <p>C35. The ability to lead and conduct interdisciplinary research activities in research teams.</p> <p>Cross-cutting skills</p>
Transversal skills	<p><i>CT1. Developing the logical and cognitive analysis mechanisms necessary for business management.</i></p> <p><i>CT2. Contextual integration of business management aspects into the current dynamics of the economy.</i></p> <p><i>CT4. Identifying roles and responsibilities in a multi-specialised team, including economic, scientific research networks, and applying networking techniques and effective teamwork.</i></p> <p><i>CT6. The ability to work independently and as a team, to identify solutions for solving problems and cases specific to business management.</i></p> <p><i>CT11. Developing the logical and cognitive analysis mechanisms necessary for business management.</i></p> <p><i>CT12. The ability to work independently and as a team, to identify solutions for solving problems and cases specific to the field of business administration and development.</i></p>

7. Objectives of the discipline (resulting from the grid of specific competencies accumulated)

7.1 General objective of the discipline	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	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.

8. Contents*

8.1 Course	Teaching methods	Observations
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)	v	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

Bibliography

- 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;
- Bertoneche, M. and Knight, R., Financial Performance, Butterworth-Heinemann, Linacre House, Jordan Hill, Oxford OX2 8DP, England, 2001;
- Burja, C., Economic Analysis. Evaluation and feasibility studies - course support Series, Didactica, "1 DECEMBER 1918" University of Alba Iulia, 2013
- Burja, C., Financial, economic analysis, Ed. 2005, RISOPRINT, Cluj-Napoca, 2005;
- Burja, C., Analysis based on companies financial statements: Course support, Series, Didactica, "1 DECEMBER 1918" University of Alba Iulia, 2013;
- Burja, C., Financial management of the enterprise, - course support Series, Didactica, UNIVERSITY '1 DECEMBER 1918' in Alba Iulia, 2017;
- Burja C., Dobra I., B., Financial Economic Analysis – student manual, a course in electronic format 2019;
- Fridson, M., Alvarez, F., Financial Statement analysis. A Practitioner's Guide, Third Edition, John Wiley & Sons, Inc., 605 Third Avenue, New York, NY, 2002.

8.2. Seminar-laboratory

Basis of financial performance analysis	Debates	4 hours
Diagnostic analysis of performance and risks based on the result account -aspects of: rentability; intermedial management account table, income expenses;	Conversion, exemplification, case studies	6 hours
Diagnostic analysis of performance and risks based on the result accountt -aspects concerning profitability margins; operating results; rates of return, brake 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

- identical to that mentioned for the courses.
- any other bibliographic source related to seminar topics.

- the course and seminar/laboratory topics must fully cover the specific objectives set out in Section 7.2.

* The topics addressed in the course and those at the seminar can be designed complementarity and concerning deepening the topic.

- it is advisable that the development of the discipline sheet be made in a team by the course holder and the seminar/laboratory holder, possibly by all holders of the same discipline, where more than one person teaches the same discipline.

9. Corroborating the content of the discipline with the expectations of representatives of the epistemic community, professional associations, and representative employers in the field of the programme

The contents are for needs and importance of the analysis of financial performance. The course contributes to the training of the skills of future specialists in the field of economic performance analysis. The assimilated knowledge and skills acquired in this course will allow the scholars to identify real economic situations related to the financial performance of the company, which they can solve by using scientific methods and tools of investigation.

10. Rating

Task Type	10.1 Assessment criteria	10.2 Methods of evaluation	10.3 Weight of the final note
10.4 Course	Final assessment	Written exam -grid test	60%
10.5 Seminar/laboratory	Assessment during the semester	Practical work -semester project; involvements and contribution in debates	40%

10.6 Minimum performance standard:

- knowledge, understanding, definition and possibility of operationalisation with the main concepts in the analysis of financial performance.

- scientific investigation on the analysis of financial performance and preparation and support of a scientific paper.

The minimum percentage of participation in seminar activities considered necessary for the training of the proposed competences is 60%.

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.

Completion Date

Signature of course holder

Signature of seminar holder

11.09.2020

Senior lecturer Dobra Iulian Bogdan

Senior lecturer Dobra Iulian Bogdan

Date of approval in the department



Signature of the department director



18.09.2020

Senior lecturer Maican Silvia