



SYLLABUS

Academic year 2023-2024

1. Information regarding the programme

1.1. Higher education institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Bachelor
1.6. Study programme / Qualification	Business Administration (English)

2. Information regarding the course

2.1. Name of the course	Control și audit financiar / Financial audit and controlling						
2.2. Code	ILE0041						
2.3. Course coordinator	Lect. univ. dr. Iustin Atanasiu POP						
2.4. Seminar coordinator	Lect. univ. dr. Iustin Atanasiu POP						
2.5. Year of study	3	2.6. Semester	5	2.7. Type of evaluation	E	2.8. Type of course	Compulsory

3. Total estimated time (hours/semester of didactic activities)

3.1. Hours per week	3	Of which: 3.2. lecture	2	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	42	Of which: 3.5. lecture	28	3.6. seminar/laboratory	14
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					20
Additional documentation (in libraries, on electronic platforms, field documentation)					20
Preparation for seminars/labs, homework, papers, portfolios and essays					24
Tutorship					2
Evaluations					2
Other activities:	Final exam preparation				15
3.7. Total individual study hours					83
3.8. Total hours per semester					125
3.9. Number of ECTS credits					5

4. Prerequisites (if necessary)

4.1. curriculum	<ul style="list-style-type: none">gathering, processing, and analysing data regarding the interaction between a company/ an organisation and the external environment;providing assistance for running a company/ an organisation as a whole;explaining and interpreting the economic influence of the external environment on a company/ an organisation
4.2. competencies	<ul style="list-style-type: none">implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work;



	<ul style="list-style-type: none"> identifying various opportunities for continuing education and efficiently using learning resources and techniques for their development.
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5. Conditions (if necessary)

5.1. for the course	Classroom equipped with projector, computer
5.2. for the seminar /lab activities	Classroom equipped with projector, computer

6. Specific competencies acquired

Professional competencies	<p>C1. Gathering, processing and analysing data regarding the interaction between a company/an organisation and the external environment</p> <p>C1.1. Description of economic paradigms, concepts and theories regarding the influence of the external environment on the enterprise/organization</p> <p>C2. Providing assistance for running a company/an organisation as a whole</p> <p>C2.4. Critical-constructive evaluation of the explanation and/or solution of a problem regarding the functioning of the enterprise/organization</p>
Transversal competencies	<p>CT1. Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work</p>

7. Objectives of the course (outcome of the acquired competencies)

7.1. General objective of the course	<ul style="list-style-type: none"> Initiating students in control and audit; Developing a genuine and real professional judgment; Understand the importance of financial control and audit users.
7.2. Specific objective of the course	<ul style="list-style-type: none"> Delimitation of basic concepts and their definition; Specify the components of internal control; highlight the role of internal control; Delimitation different classification criteria of control internal; Exemplifying by presenting concepts (Application) Exemplifying by presenting concepts (Application) Presenting the audit missions;; Delimitation differences between audit and financial control; Establishing situations which require a report of audit unmodified or modified; Understand the concept of materiality.

8. Content



8.1. Course	Teaching method	Remarks
1. Internal control: concepts, forms and objectives	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Defining internal control; Internal control - attribute of leadership and control steps; Forms of control; Internal control objectives.
2. Elements of control internal	Exposure interactive, problem-solving, practical applications	The internal control system from the following perspectives; <ul style="list-style-type: none"> The control environment; The risk assessment; Activities of internal control; Monitoring Internal Control
3. General aspects prior inspection tax	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Object and tasks of fiscal control;
4. The conduct of tax audit	Exposure interactive, problem-solving, practical applications	Determination of the place and duration of inspection tax; <ul style="list-style-type: none"> fiscal control on the presentation team taxpayer headquarters Complete control and preparation acts of fiscal inspection; Preparing a final decision imposing on plus the amounts established in the tax audit
5. Proper way of contesting the documents issued by bodies tax control	Exposure interactive, problem-solving, practical applications	The civil action for contesting the administrative and fiscal act; <ul style="list-style-type: none"> Appeal in litigation before the bodies of misjudgment.
6. Ways of Collection of tax debts	Exposure interactive, problem-solving, practical applications	The specific procedures of claims settlement tax
7. The purpose of the level of insurance and objectives an audit and related services	Exposure interactive, problem-solving, practical applications	The purpose of financial audit objectives and objective to ensure a certain level in audits;
8. Audit evidence and procedures used in their collection	Exposure interactive, problem-solving, practical applications	Audit evidence and procedures used in their collection
9. The audit report	Exposure interactive, problem-solving, practical applications	Preparation and submission of forms audit report
10. General knowledge of client	Exposure interactive, problem-solving, practical applications	General knowledge about the client and about his auditing activities
11. Materiality audit	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> Audit Risk; Overall assessment threshold meaning; Audit evidence
12. Establish the terms and conditions audit	Exposure interactive, problem-solving, practical applications	<ul style="list-style-type: none"> The engagement letter; Audit service contract.
Bibliography	<ul style="list-style-type: none"> Alexander David, Britton Anne, Financial reporting. London : Chapman & Hall, 1994., Biblioteca de Business , FG, FIN/ALE Anthony Robert Newton, Breitner Leslie Pearlman, Essentials of accounting. Upper Saddle River, N.J : Pearson Education, c2006. Atrill Peter, Harvey David A., McLaney Edward J., Accounting for business. Boston : Butterworth-Heinemann, 1994. Baker Richard E., Lembke Valdean C., King Thomas E., Advanced financial accounting. New York : McGraw-Hill Book Company, 1989. BASSETT Paul Henry, Computerised accounting. Oxford ; Cambridge, Mass : Basil Blackwell, 1996. 	



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8.2. Seminar / laboratory	Teaching method	Remarks
1. Internal control: concepts, forms and objectives	Practical applications and / or case studies	<ul style="list-style-type: none"> • Defining internal control; • Internal control - attribute of leadership and control steps; • Forms of control; • Internal control objectives.
2. Elements of control internal	Practical applications and / or case studies	The internal control system from the following perspectives; <ul style="list-style-type: none"> • The control environment; • The risk assessment; • Activities of internal control; • Monitoring Internal Control
3. General aspects prior inspection tax	Practical applications and / or case studies	<ul style="list-style-type: none"> • Object and tasks of fiscal control;
4. The conduct of tax audit	Practical applications and / or case studies	Determination of the place and duration of inspection tax; <ul style="list-style-type: none"> • fiscal control on the presentation team taxpayer headquarters



		<ul style="list-style-type: none"> • Complete control and preparation acts of fiscal inspection; • Preparing a final decision imposing on plus the amounts established in the tax audit
5. Proper way of contesting the documents issued by bodies tax control	Practical applications and / or case studies	The civil action for contesting the administrative and fiscal act; <ul style="list-style-type: none"> • Appeal in litigation before the bodies of misjudgment.
6. Ways of Collection of tax debts	Practical applications and / or case studies	The specific procedures of claims settlement tax
7. The purpose of the level of insurance and objectives an audit and related services	Practical applications and / or case studies	The purpose of financial audit objectives and objective to ensure a certain level in audits;
8. Audit evidence and procedures used in their collection	Practical applications and / or case studies	Audit evidence and procedures used in their collection
9. The audit report	Practical applications and / or case studies	Preparation and submission of forms audit report
10. General knowledge of client	Practical applications and / or case studies	General knowledge about the client and about his auditing activities
11. Materiality audit	Practical applications and / or case studies	<ul style="list-style-type: none"> • Audit Risk; • Overall assessment threshold meaning; • Audit evidence
12. Establish the terms and conditions audit	Practical applications and / or case studies	<ul style="list-style-type: none"> - The engagement letter; - Audit service contract.
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9. Corroborating the content of the course with the expectations of the epistemic community, professional associations and representative employers within the field of the program

Course content is consistent with the requirements of professional bodies in the field of accounting (Body of Expert Accountants and Authorized Accountants of Romania, Chamber of Tax Consultants and Auditors Chamber of Romania). To adapt to the market demands of Contents meetings were held with representatives of the business community.

10. Evaluation

- The same evaluation criteria hold for all exams sessions;
- In order to be able to cumulate the points obtained during the semester, it is mandatory to obtain minimum 5 (five) in the final exam.

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Percentage of final grade
10.4. Course	Apply concepts and check their understanding of accounting issues learned during the semester based applications and / or case studies	Final exam	50%
10.5. Seminar/lab activities	Application of concepts and check their understanding of accounting issues learned during the semester based applications and / or case studies	Active participation in seminars	50%
10.6. Minimum performance standards			



- Knowledge of fundamental concepts and their application to networks of accounting recording;
- Understanding accounting phenomena to evaluation, recognition and understanding of accounting and financial information, financial position and performance of an economic entity;
- Accounting Regulations shall apply to design financial statements of the economic entity.

Date
29.09.2023

Course coordinator
Iustin Atanasiu POP, PhD

Seminar coordinator
Iustin Atanasiu POP, PhD

Date of approval
11.10.2023

Head of department
Prof.dr. Cristian CHIFU