



SYLLABUS

Academic year 2024-2025

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	Bachelor

2. Information regarding the course

2.1. Name of the course	BUSINESS EVALUATION						
2.2. Code	ILE0038						
2.3. Course coordinator	Teaching Assist. Tudor Oprişor						
2.4. Seminar coordinator	Teaching Assist. Tudor Oprişor						
2.5. Year of study	III	2.6. Semester	2	2.7. Type of evaluation	C	2.8. Type of course	Elective

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	36	Of which: 3.5. lecture	24	3.6. seminar/laboratory	12
Time allotment:					hours
Learning using manual, course support, bibliography, course notes					12
Additional documentation (in libraries, on electronic platforms, field documentation)					12
Preparation for seminars/labs, homework, papers, portfolios and essays					5
Tutorship					2
Evaluations					2
Other activities:					6
3.7. Total individual study hours					39
3.8. Total hours per semester					75
3.9. Number of ECTS credits					3



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4. Prerequisites (if necessary)

4.1. curriculum	-
4.2. competencies	-



5. Conditions (if necessary)

5.1. for the course	-
5.2. for the seminar /lab activities	- class with computer and video projector

6. Specific competencies acquired

Professional competencies	C2. Providing assistance for running a company/an organisation as a whole C2.5. Drafting of an analysis of the relations with economic implication between the subdivisions of an enterprise/organization
Transversal competencies	CT1. Implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work

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

7.1. General objective of the course	<ul style="list-style-type: none"> Importance of valuation for individuals and companies
7.2. Specific objective of the course	<ul style="list-style-type: none"> ✓ Students will be initiated in analysis of diagnosis ✓ Students will learn to elaborate juridical, commercial, technical, human resources diagnosis; ✓ Students will be taught to establish financial diagnosis based on financial analysis ✓ Learning specific methods used in Companies Valuation ✓ ANC, ANCC, CPNE, VSB, VSR, VSN ✓ DCF, GW, BW ✓ PER Valuation; ✓ Combined valuation ✓ Setting up valuation report

8. Content

8.1. Course	Teaching Method	Remarks
1 1. VALUATION ANT ITS NECESSITY 2. TYPES OF VALUES USE IN VALUATION 3. PROFESIONAL STANDARDS	Oral presentation, interactive debates,	Using ANEVAR Romania practical techniques



	<p>FOR VALUATION</p> <ol style="list-style-type: none">4. VALUATIONS' DIAGNOSIS5. PROPERTY VALUATION FOR CREDIT PURPOSES6. PATRIMONIAL VALUATION METHODS7. PATRIMONIAL VALUATION METHODS - second part8. RENTABILITY VALUATION METHODS9. RENTABILITY VALUATION METHODS - second part10. COMBINED VALUATION METHODS11. VALUATION METHODS FOR LISTED COMPANIES12. VALUATION REPORT	<p>multimedia (video, retro projector), study cases</p>	
<p>REFERENC ES</p>	<p>Mandatory References</p> <ol style="list-style-type: none">1. Gavruletea M.- "Diagnosticul și Evaluarea Intreprinderii", Editura Alma Mater Cluj Napoca 20062. Deaconu, A. - Diagnosticul și evaluarea intreprinderilor ed. II-a Intelcredo, Deva 2000 <p>Facultative References</p> <ol style="list-style-type: none">1. Anghelache Gabriela - Bursa și piața extrabursieră, Ed. Economică, București 20002. Bătrâncea I. și colectiv - Analiza diagnostic și evaluarea societăților comerciale. Ed. Dacia, Cluj Napoca 1998.3. Bătrâncea Ioan - Diagnosticul și Evaluarea Intreprinderii, Ed. Risoprint Cluj Napoca 20044. Champness P. - Standarde profesionale europene aprobate pentru evaluarea proprietăților imobiliare, TEGOVA, Estates Gazette, 1997.5. Crivii A., Vasca A. - Evaluarea intreprinderilor - curs ed a V-a ANEVAR 1999.6. Dumitrascu Vadim - Diagnosticul financiar si evaluarea afacerii, Ed. Universala 20137. Dumitrescu D., Dragotă V. - Evaluarea intreprinderilor8. Gavruletea Marius - Evaluarea Intrprinderilor, Presa Univ. Clujeana 20039. Ișvănescu A. și colectiv - Evaluarea intreprinderilor, Ed. Tribuna Economică București 1999.10. Manațe Daniel - Diagnosticul și evaluarea intreprinderilor cotate și necotate - Biblioteca ANEVAR11. Spataru L., Stancovici A. - Eficienta si evaluarea afacerilor, Ed. Economică București 201112. Stancu Ion - Finanțe ed.III-a , Ed. Economică București		



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8.2. Seminar/laboratory		Teaching Method	Remarks
1	<p>1. Valuation Concept. Role of Valuation. Moments of Valuation. Types of values used in valuation.</p> <p>2. Valuation Standards. Evaluators' responsibilities.</p> <p>3. Human Resources Diagnosis. Commercial Diagnosis.</p> <p>4. ANC, ANCC CPNE VSB, VSN, VSR</p> <p>5. DCF GW, BW Establishing final value for a company</p> <p>6. Content of valuation report. Beneficiary of valuation.</p>	<p>Oral presentation, interactive debates, multimedia (video, retro projector), study cases</p>	<p>Using ANEVAR Romania practical techniques</p>
References	<p>Mandatory References:</p> <ol style="list-style-type: none">1. Gavriletea M.- "Diagnosticul și Evaluarea Intreprinderii", Editura Alma Mater Cluj Napoca 20062. Deaconu, A. - Diagnosticul și evaluarea intreprinderilor ed. II-a Intelcredo, Deva 2000 <p>Facultative References:</p> <ol style="list-style-type: none">1. Anghelache Gabriela - Bursa și piața extrabursieră, Ed. Economică, București 20002. Bătrâncea I. și colectiv - Analiza diagnostic și evaluarea societăților comerciale. Ed. Dacia, Cluj Napoca 1998.3. Bătrâncea Ioan - Diagnosticul și Evaluarea Intreprinderii, Ed. Risoprint Cluj Napoca 20044. Champness P. - Standarde profesionale europene aprobate pentru evaluarea proprietăților imobiliare, TEGOVA, Estates Gazette, 1997.5. Crivii A., Vascu A. - Evaluarea intreprinderilor - curs ed a V-a ANEVAR 1999.6. Dumitrascu Vadim - Diagnosticul financiar si evaluarea afacerii, Ed. Universala 20137. Dumitrescu D., Dragotă V. - Evaluarea intreprinderilor8. Gavriletea Marius - Evaluarea Intrprinderilor, Presa Univ. Clujeana 20039. Ișvănescu A. și colectiv - Evaluarea intreprinderilor, Ed. Tribuna Economică București 1999.10. Manațe Daniel - Diagnosticul și evaluarea intreprinderilor cotate și necotate - Biblioteca ANEVAR		



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| | 11. Spataru L., Stancovici A. - Eficienta si evaluarea afacerilor, Ed. Economica București 2011
12. Stancu Ion - Finanțe ed.III-a , Ed. Economica București 2002 |
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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

Students must know:

- Types of valuation used for companies and individuals in Romania
- Elaboration of all diagnosis
- Computing the business value through a holistic valuation process

10. Evaluation

- The same evaluation criteria are held for all exams sessions.
- To pass this course, the minimum grade for the final written exam must be a minimum of 5 (five). At the same time, the aggregate grade - with all weighed components - must be a minimum of 5 (five). Both conditions are mandatory.

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Percent in Final Grade
Courses	<ul style="list-style-type: none">• Logic Coherency;• Specialized terms;• Understanding of evaluation techniques (key concepts)• Solving exercises	Final written exam (multiple choice questions, open question, applications)	50%
Seminars	<ul style="list-style-type: none">• The information needs to be complex and from trusty sources• Capacity to apply all learned terms;	Drafting and presentation of and individual valuation report - Final seminar of 2 nd Semester	50%



	<ul style="list-style-type: none">• Interest for individual study		
10.6. Minimum knowledge standards			
<ul style="list-style-type: none">• Knowing of general elements for a report of valuation: beneficiary, diagnosis, final value			

Date
08.04.2024

Course coordinator
Teaching Assist. Tudor
Oprîșor

Seminar coordinator
Teaching Assist. Tudor
Oprîșor

Date of approval
17.04.2024

Head of department
Prof. Dr. Cristian Chifu