



SYLLABUS

Academic year 2022-2023

1. Information regarding the programme

1.1. Higher education institution	Universitatea Babeş-Bolyai
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

2. Information regarding the discipline

2.1. Name of the discipline	Financial Forecast and Analysis Techniques						
2.2. Code	ILE0081						
2.3. Course coordinator	Assistant Prof. George Cordoş, Ph.D.						
2.4. Seminar coordinator	Assistant Prof. George Cordoş, Ph.D.						
2.5. Year of study	3	2.6. Semester	1	2.7. Type of evaluation	E	2.8. Type of discipline	Mandatory

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

3.1. Hours per week	3	Of which: 3.2. lecture	2	3.3. seminar	1	
3.4. Total hours in the curriculum	42	Of which: 3.5. lecture	28	3.6. seminar	14	
Time allotment:					hours	
Learning using manual, course support, bibliography, course notes					14	
Additional documentation (in libraries, on electronic platforms, field documentation)					20	
Preparation for seminars/labs, homework, papers, portfolios and essays					14	
Tutorship					2	
Evaluations					2	
Other activities					Exam preparation	6
3.7. Total individual study hours					58	
3.8. Total hours per semester					100	
3.9. Number of ECTS credits					4	

4. Prerequisites (if necessary)

4.1. de curriculum	-
4.2. de competențe	-

5. Conditions (if necessary)

5.1. For the course	The course takes place in room with computer connected to the Internet, with installed software packages and video projector; Students are not allowed to delay and do not leave the room during the lectures; It is forbidden to use mobile phones in any way; In each course, students participate in interactive activities and complete quizzes on the topics presented.
5.2. for the seminar /lab activities	The labs takes place in room with computer connected to the Internet, with installed software packages and video projector; Students are not allowed to delay and do not leave the room during the labs; The use of mobile phones is not allowed in any way during the laboratories; All study and practical work materials are available to students on Google Drive/Google



	Classroom; Each student has the obligation to participate actively and interactively in the solving of the laboratory tasks, and the individual results are saved on GD in each lab.
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6. Specific competencies acquired

Professional competencies	C.1.2 gathering, processing, and analysing data regarding the interaction between a company/ an organisation and the external environment C.2 providing assistance for running a company/ an organisation as a whole, using databases specific to business management
Transversal competencies	CT.1 identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient teamwork

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

7.1. General objective of the discipline	Financial analysis and forecasting offers the specific tools and techniques to forecast the company's financial statements, depending on its financial planning and strategy (related to investment, financing and working capital policies).
7.2. Specific objective of the discipline	<ul style="list-style-type: none"> • Evaluate the financial performance of the company, • Evaluate the financial risk of the company, • Identifying the stages of financial forecasting; • Selecting the financial forecasting technique; • Developing a sales forecast; • Identifying realistic forecasting assumptions; • Building the forecast financial statements; • Analyzing and interpreting the financial forecast.

8. Content

8.1. Curs		Teaching methods	Remarks
1	Analysis of the specific environment of financial management	Presentation, interactive exposure, practical examples from business environment, students participation	2 courses
2	Calculation and interpretation of financial ratios, based on financial statements	Presentation, interactive exposure, practical examples from business environment, students participation	2 courses
3	Qualitative forecasting techniques	Presentation, interactive exposure, practical examples from business environment, students participation	1 course
4	Quantitative forecasting techniques	Presentation, interactive exposure, practical examples from business environment, students participation	3 courses
5	Principles related to budgeting for the private environment	Presentation, interactive exposure, practical examples from business environment, students participation	1 course
6	Sales budgeting and planning	Presentation, interactive exposure, practical examples from business environment, students participation	1 course
7	Budgeting and planning of operational expenses	Presentation, interactive exposure, practical examples from business environment, students participation	1 course
8	Budgeting and planning of non-operational expenses	Presentation, interactive exposure, practical examples from business environment, students participation	1 course



9	Balanced Scorecard - as an analysis tool	Presentation, interactive exposure, practical examples from business environment, students participation	2 courses
Bibliography 1. Anghelache, C., Panait, M., Marinescu, I.A., Ni, G. (2017). <i>Modele i indicatori utilizai în prognoza macroeconomic / Models and indicators used in macroeconomic forecast</i> , Romanian Statistical Review, Supplement, no. 3, pp. 29-39 / 40-48 2. Anghelache, C., Anghel, M.G., Manole, A., Lilea, F.P.C. (2016). <i>Modelare economic, financiar-monetar-bancar și informatic</i> , Editura Artifex, București 3. Anghelache, C., Anghel, M. (2014). <i>Modelare economic. Concepte, teorie și studii de caz.</i> , Editura Economic, București 4. Albrecht, W. S., L. L. Lookabill, and J. C. McKeown (1977). "The time-series properties of annual earnings". <i>Journal of Accounting Research</i> . 15(2): 226–244. 5. Konstantinidi, T. and P. F. Pope (2016). "Forecasting risk in future earnings". <i>Contemporary Accounting Research</i> . 33(2): 487–525. 6. Fairfield, P. M., S. Ramnath, and T. L. Yohn (2009). "Do industry-level analyses improve forecasts of financial performance?" <i>Journal of Accounting Research</i> . 47: 147–178.			

8.2. Seminar / laboratory		Teaching methods	Remarks
1	Analysis of the specific environment of financial management	Practical exercises, analysis, discussion problematization	2 labs
2	Calculation and interpretation of financial ratios, based on financial statements	Practical exercises, analysis, discussion problematization	2 labs
3	Qualitative forecasting techniques	Practical exercises, analysis, discussion problematization	1 lab
4	Quantitative forecasting techniques	Practical exercises, analysis, discussion problematization	3 labs
5	Principles related to budgeting for the private environment	Practical exercises, analysis, discussion problematization	1 lab
6	Sales budgeting and planning	Practical exercises, analysis, discussion problematization	1 lab
7	Budgeting and planning of operational expenses	Practical exercises, analysis, discussion problematization	1 lab
8	Budgeting and planning of non-operational expenses	Practical exercises, analysis, discussion problematization	1 lab
9	Balanced Scorecard - as an analysis tool	Practical exercises, analysis, discussion problematization	2 labs
Bibliography 1. Anghelache, C., Panait, M., Marinescu, I.A., Ni, G. (2017). <i>Modele i indicatori utilizai în prognoza macroeconomic / Models and indicators used in macroeconomic forecast</i> , Romanian Statistical Review, Supplement, no. 3, pp. 29-39 / 40-48 2. Anghelache, C., Anghel, M.G., Manole, A., Lilea, F.P.C. (2016). <i>Modelare economic, financiar-monetar-bancar și informatic</i> , Editura Artifex, București 3. Anghelache, C., Anghel, M. (2014). <i>Modelare economic. Concepte, teorie și studii de caz.</i> , Editura Economic, București 4. Albrecht, W. S., L. L. Lookabill, and J. C. McKeown (1977). "The time-series properties of annual earnings". <i>Journal of Accounting Research</i> . 15(2): 226–244. 5. Konstantinidi, T. and P. F. Pope (2016). "Forecasting risk in future earnings". <i>Contemporary Accounting Research</i> . 33(2): 487–525.			



6. Fairfield, P. M., S. Ramnath, and T. L. Yohn (2009). "Do industry-level analyses improve forecasts of financial performance?" Journal of Accounting Research. 47: 147–178.

9. Corroborating the content of the discipline with the expectations of the epistemic community, professional associations and representative employers within the field of the program

ITC knowledge and skills are absolutely necessary and are required specifically in any company
All business information systems presented in the course are used in all national and international companies
All practical applications are directly related to business activity in various fields

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 methods	10.3 Percentage in the grade (%)
10.4 Course	Understanding the concepts presented Logical consistency; Ability to apply concepts learned in business environment	Final exam	60%
10.5 Seminar/lab activities	Ability to apply concepts learned; individual study Interest and interactive participation	Interest and interactive participation during the semester, homework	40%
10.6. Minimum performance standards			
<ul style="list-style-type: none">• basic knowledge of all studied modules and their application in practical examples• practical skills in using and interpreting the studied methods and results			

Date
02.05.2022

Course coordinator
Lect. dr. George CORDOȘ

Seminar coordinator
Lect. dr. George CORDOȘ

Date of approval

Head of Department

20.05.2022

Ioan Cristian CHIFU, PhD