



SYLLABUS

Introduction in financial analysis and cost analysis

Academic year 2025-2026

1. Information regarding the programme

1.1. Higher education institution	Babeș-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Master
1.6. Study programme/Qualification	Procurement and Supply chain management
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline		Introduction in financial analysis and cost analysis					Discipline code		IME0093		
2.2. Course coordinator			Prof.dr. Larissa-Margareta Bătrâncea								
2.3. Seminar coordinator			Prof.dr. Larissa-Margareta Bătrâncea								
2.4. Year of study		II	2.5. Semester		3	2.6. Type of evaluation		E	2.7. Discipline regime		Mandatory

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

3.1. Hours per week	3	of which: 3.2 course	2	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	42	of which: 3.5 course	28	3.6 seminar/laboratory	14
Time allotment for individual study (ID) and self-study activities (SA)					hours
Learning using manual, course support, bibliography, course notes (SA)					30
Additional documentation (in libraries, on electronic platforms, field documentation)					23
Preparation for seminars/labs, homework, papers, portfolios and essays					20
Tutorship					2
Evaluations					2
Other activities:					6
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	Not applicable.
4.2. competencies	Not applicable.

5. Conditions (if necessary)



5.1. for the course	Room equipped with video-projector, computer
5.2. for the seminar /lab activities	Room equipped with video-projector, computer

6. Specific competencies acquired

Professional/essential competencies	<ul style="list-style-type: none">• analyse relation between supply chain improvement and profit• assess financial viability• synthesise financial information• support development of annual budget• plan schedule• provide cost benefit analysis reports• assess operating cost• calculate production cost• monitor production cost• calculate design cost• control of expenses• execute analytical mathematical calculations• create freight rate databases• manage logistics pricing systems• perform data analysis
Transversal competencies	<ul style="list-style-type: none">• think analytically• think critically• assume responsibility

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

7.1 General objective of the discipline	<ul style="list-style-type: none">• Improving the ability to manage a business and achieve financial performance by implementing the most effective methods of financial analysis, cost analysis, budgeting and financial planning, and pricing strategies
7.2 Specific objective of the discipline	<ul style="list-style-type: none">• Mastering the principles and methods of financial analysis• Mastering the methods of analysing the financial position, financial performance, change in financial position and the main KPIs of financial analysis• Explaining the budgeting process and the variance from the budget• Mastering the skills to distinguish between different types of costs, i.e., direct, indirect, fixed, variable• Applying cost optimisation methods and cost variance• Determining the break-even point• Developing the ability to calculate and interpret different pricing strategies

8. Content

8.1 Course	Teaching methods	Remarks
1. Introduction in financial analysis	Interactive discussion	1 lecture
2. Analysis of financial position (based on Balance sheet)	Interactive discussion	3 lectures



3. Analysis of financial performance (based on Income Statement)	Interactive discussion	2 lectures
4. Analysis of changes in the financial position (based on Cashed flow statement)	Interactive discussion	1 lecture
5. Budgeting and financial planning	Interactive discussion	2 lectures
6. Analysis of costs and KPI of measuring the cost efficiency in Supply Chain	Interactive discussion	3 lectures
7. Price strategies	Interactive discussion	2 lectures

Bibliography

- Alexander, J. (2015). *Performance dashboards and analysis of value creation*. John Wiley & Sons: Hoboken.
- Bătrâncea, L. (2021), *Economic and Financial Analysis Coursebook*. Cluj-Napoca: Risoprint.
- Berk, J., & DeMarzo, P. (2019). *Corporate finance*, Global Edition, ediția a 5-a. Harlow: Pearson Education Limited.
- Camilleri, E. (2024). *Key performance indicators: The complete guide to KPIs for business success*. Routledge: Abingdon.
- Damodaran, A. (2022). *Applied corporate finance*, ediția a 4-a. Hoboken: John Wiley & Sons.
- Ehrhardt, M., Fox, R., & Brigham, E. (2019). *Financial management EMEA: Theory and practice*, ediția a 2-a. Boston: Cengage Learning.
- Johnson, W. (2024). *Financial modeling mastery: Building robust models for market success*. HiTex Press: Framingham.
- Messer, R. (2020). *Financial modeling for decision making: Using MS-Excel in accounting and finance*. Emerald: Bingley.
- Napier, M., & Ahangar, R.G. (2023). *Advancement in business analytics tools for higher financial performance*. IGI Global: Hershey.

8.2 Seminar / laboratory	Teaching methods	Remarks
1. Introduction in financial analysis	Exercises and case studies	1 seminar
2. Analysis of financial position (based on Balance sheet)	Exercises and case studies	3 seminars
3. Analysis of financial performance (based on Income Statement)	Exercises and case studies	2 seminars
4. Analysis of changes in the financial position (based on Cashed flow statement)	Exercises and case studies	1 seminar
5. Budgeting and financial planning	Exercises and case studies	2 seminars
6. Analysis of costs and KPI of measuring the cost efficiency in Supply Chain	Exercises and case studies	3 seminars
7. Price strategies	Exercises and case studies	2 seminars

Bibliography

- Alexander, J. (2015). *Performance dashboards and analysis of value creation*. John Wiley & Sons: Hoboken.
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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

- The discipline content is consistent with what is being taught in other universities at home and abroad. In order to adapt it to the labour market requirements, there were held meetings with business representatives.



10. Evaluation

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	Preparing and defending the project based on research conducted in the company where the internship took place.	Presenting the project based on the company's financial and accounting data, containing graphical applications and statistical analyses regarding financial performance indicators, cost analysis, budgeting and financial planning and various pricing strategies.	80%
10.5 Seminar/laboratory	Acquiring and understanding the issues presented during the course and seminar and the specialised language.	Bonus points obtained during the semester.	20%
10.6 Minimum standard of performance			
<ul style="list-style-type: none">• Knowledge of fundamental concepts and their application in practical situations.• Presentation and interpretation of financial performance indicators and cost analysis.• Learning budgeting and financial planning methods.• Knowledge and application of different pricing strategies.			

11. Labels ODD (Sustainable Development Goals)

		
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Date:
25.02.2025

Signature of course coordinator Signature of seminar coordinator
Prof.dr. Larissa-Margareta Bătrâncea Prof.dr. Larissa-Margareta Bătrâncea

Date of approval:
27.02.2025

Signature of the head of department
Prof.dr. Ioan Cristian Chifu