



**SYLLABUS**  
**Financial Control and Audit**  
Academic year 2025-2026

**1. Information regarding the program**

1.1. Higher education institution	Universitatea Babeș 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/Bachelor in Economic Studies
1.7. Form of education	Full time

**2. Information regarding the discipline**

2.1. Name of the discipline		Financial Control and Audit				Discipline code	ILE0041	
2.2. Course coordinator		Lecturer Iustin Atanasiu POP						
2.3. Seminar coordinator		Lecturer Iustin Atanasiu POP						
2.4. Year of study	3	2.5. Semester	1	2.6. Type of evaluation	E	2.7. Discipline regime	compulsory	

**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
<b>Time allotment for individual study (ID) and self-study activities (SA)</b>					<b>hours</b>
Learning using manual, course support, bibliography, course notes (SA)					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:					15
<b>3.7. Total individual study hours</b>					<b>83</b>
<b>3.8. Total hours per semester</b>					<b>125</b>
<b>3.9. Number of ECTS credits</b>					<b>5</b>

**4. Prerequisites (if necessary)**

4.1. curriculum	
4.2. competencies	

**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



### 6.1. Specific competencies acquired

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

### 6.2. Learning outcomes

Knowledge	The student has knowledge of accounting, processing, and analysis of economic and financial information required for an effective organization and management of businesses <ul style="list-style-type: none"><li>• Indicates financial information and its use in control reports</li><li>• Argues the application of company standards in financial control activities</li><li>• Compare strategies for optimizing financial and tax control processes</li></ul>
Skills	The graduate has the necessary skills to use methods and techniques specific to the financial and accounting management of an enterprise as a whole, specialized software included. <ul style="list-style-type: none"><li>• Manages the organization's financial operations and ensures compliance with tax and accounting procedures</li><li>• Implements the financial and accounting policies, organizing the necessary activities according to the regulations</li><li>• Anticipates and manages financial risks, identifying and adopting appropriate measures to prevent and minimize them.</li></ul>
Responsibility and autonomy:	The student has the responsibility to apply accounting and tax procedures, justify decisions and integrate them into the activity <ul style="list-style-type: none"><li>• Uses the organization's tax and accounting procedures, respecting the standards of professional ethics</li><li>• Proposes possible solutions to counter risks and supports their implementation</li><li>• It evaluates the options and alternatives available, justifies the decisions made and integrates the solutions into the action plan.</li></ul>



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

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

## 8. Content

8.1 Course	Teaching methods	Remarks
1. Internal control: concepts, forms and objectives	Exposure interactive, problem-solving, practical applications	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; 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	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; 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; 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	Audit Risk; Overall assessment threshold meaning; Audit evidence
12. Establish the terms and conditions audit	Exposure interactive, problem-solving, practical applications	The engagement letter; Audit service contract.

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- 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.
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- Meigs Walter B., Meigs Robert F., Accounting work sheets for use with financial accounting. New York ; St. Louis; San Francisco : McGraw-Hill Book Company, [199?].

8.2 Seminar / laboratory	Metode de predare	Observații
1. Internal control: concepts, forms and objectives	Practical applications and / or case studies	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; 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	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; 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	Practical applications and / or case studies	The civil action for contesting the administrative and fiscal act; 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	Audit Risk; Overall assessment threshold meaning; Audit evidence
12. Establish the terms and conditions audit	Practical applications and / or case studies	The engagement letter; Audit service contract.

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#### 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

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 are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.
- To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written/oral).

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	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 (during the exam session)	50%
10.5 Seminar/laboratory	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 standard of performance			
<ul style="list-style-type: none"><li>• Knowledge of fundamental concepts and their application to networks of accounting recording;</li><li>• Understanding accounting phenomena to evaluation, recognition and understanding of accounting and financial information, financial position and performance of an economic entity;</li><li>• Accounting Regulations shall apply to design financial statements of the economic entity.</li></ul>			



### 11. Labels ODD (Sustainable Development Goals)<sup>1</sup>

**Date:**

28.03.2025

**Signature of course coordinator**

Iustin Atanasiu POP, PhD

**Signature of seminar coordinator**

Iustin Atanasiu POP, PhD

**Date of approval:**

10.04.2025

**Signature of the head of department**

Ioan Cristian CHIFU, PhD

<sup>1</sup> Keep only the labels that, according to the [Procedure for applying ODD labels in the academic process](#), suit the discipline and delete the others, including the general one for *Sustainable Development* – if not applicable. If no label describes the discipline, delete them all and write „Not applicable.”.