

Educational Programme	ACCOUNTING EXPERTISE AND AUDIT
Degree Awarded	Master in Accounting Expertise and Audit
Standard Length of Studies (Number of ECTS Credits)	2 years – 4 semesters – 120 ECTS
Type of Study	Full-time
Higher Education Institution	Babeş-Bolyai University
Faculty / Department	Faculty of Economics and Business Administration/ Accounting and Audit Department
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Profile of the Degree Programme	Accounting
Target Group / Addressees	Graduates, mainly with bachelor degree in economics, who intend to improve their knowledge in accounting expertise and audit.
Entrance Conditions	Bachelor Degree+ Certificate of Language Ability+ entrance examination (according to the admission regulation)
Further Education Possibilities	The master's programme aims at providing students with the appropriate tools for further doctoral studies.
Description of Study	<ul style="list-style-type: none"> - Language of instruction: Romanian - Core courses: Business Law, International Accounting, Corporate Governance, International Audit Standards, International Financial Reporting Standards, International Valuation Standards, Financial Diagnosis, Financial audit of Credit Institutions, Fiscal Drag, Accounting Doctrine and Expertise, Accounting and Advanced Administrative Control, Accounting Informational Systems Audit. - Partner universities / institutions: CECCAR, CAFR
Purposes of the Programme	Developing the skills and competencies in accounting expertise and audit areas for financial managers, auditors, and head of accounting and financial reporting departments of public and private entities.
Specialization / Area of Expertise	Students gain knowledge in: <ul style="list-style-type: none"> - Accounting Expertise - Accounting Doctrine - International Accounting Standards - International Financial Reporting Standards - International Standards Audit - Financial Audit - Financial Diagnosis - Corporate Governance
Extra Peculiarities	The completion of this master's programme is providing for the graduates the access at the expert accountant and licensed accountant practice.
Practical Training	Students go through a practical training in the 2 nd year (semester 4) of their studies while preparing their research thesis.
Final Examinations	Research Master Thesis
Gained Abilities and Skills	GENERAL SKILLS - Drawing up synopses and studies needed for

	<p>organizational management through diagnosing economic systems and their specific environment, with a view to making economic decisions and devising strategies and economic policies.</p> <ul style="list-style-type: none"> - Undertaking original research in the field of economics, based on advanced methods leading to the development of scientific knowledge and research methodology. - Applying business administration knowledge and skills to perform systemic analyses and solve problems within predefined contexts. - Undertaking managerial roles and functions and carrying out complex professional tasks responsibly and autonomously. - Systematic and advanced knowledge of quantitative and qualitative modelling methods and their application to economic diagnostics and forecasting. - Acquiring a set of scientific research skills allowing further professional development at doctoral level. - Developing management, leadership and team-working skills. <p style="text-align: center;">SPECIFIC SKILLS</p> <ul style="list-style-type: none"> - Formation of judgements necessary to apply, within the entities, of the International Accounting Standards (IAS / IFRS), International Standards on Auditing (ISA) and International Valuation Standards (IVS); - The ability to draw up financial-accounting policies and strategies; - Competencies for the analysis and use of financial reports in the decision-making and substantiation process; - Competencies in the organization of accounting, audit and control activities, making of judicial and extrajudicial expertises and offering specialized consultancy; - Competencies in the internal audit practice, of the financial audit and control, aiming at the adoption of the best economic decisions and the minimizing of risks in business.
<p>Job Placement, Potential Field of Professional Activity</p>	<p>The graduates of this master's programme will be able to develop their professional activity in according with COR (The classification of Romanian Occupations) for the next jobs:</p> <ul style="list-style-type: none"> ➤ auditor (241101) ➤ income tax department commissioner (241102) ➤ accountant-comptroller expert (241105) ➤ finance-banking expert (241106) ➤ control accountant (241109) ➤ finance-accounting special consultant (241110) ➤ tax expert (241128) ➤ administrative controller (241127) ➤ bank economist (241502) ➤ credit analyst (241520) ➤ financial analyst (241943)

Date,
01.11.2010

Decan,
Professor Dumitru MATIȘ, PhD

Profile Responsible,
Professor Ioan POPA, PhD