

## PLAN DE ÎNVĂȚĂMÂNT / CURRICULUM

## ANUL I/1st YEAR

| Nr. Crt.<br>No.   | Disciplina<br>Subject  | Cod<br>Code                   | Semestrul 1/<br>1st Semester |          |   |        |   |               | Semestrul 2/<br>2nd Semester |          |   |   |        |    | NOSI/<br>sem |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
|---|--|-------------------------------|------------------------------|----------|---|--------|---|---------------|------------------------------|----------|---|---|--------|----|--------------|-------------------------|----------------|-----|----------|----------|--|--|--|--|--|--|--|--|-------------------------|-------------------------|-------------|------------|
|   |  |                               | AI                           |          |   | A<br>P | N | Ver.<br>Eval. | Cred.<br>Cred.               | AI       |   |   | A<br>P | N  |              | Ver.<br>Eval.           | Cred.<br>Cred. |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
|   |  |                               | C                            | S        | L |        |   |               |                              | C        | S | L |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 1.1   | Contabilitate fiscală aprofundată/<br>Advanced fiscal accounting   | FSE.FIC.ECA.M.SO.1.2100.V-7.1 | 2                            | 1        |   |        |   |               |                              |          |   |   |        |    |              |                         |                | 133 |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 1.2   | Doctrină și deontologie profesională/<br>Doctrine and professional ethics                                      | FSE.FIC.ECA.M.SO.1.2100.E-8.2 | 2                            | 1        |   |        |   |               |                              |          |   |   |        |    |              |                         |                | 158 |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 1.3   | Standarde de audit financiar/<br>Standards for financial audit   | FSE.FIC.ECA.M.SO.1.2100.E-8.3 | 2                            | 1        |   |        |   |               |                              |          |   |   |        |    |              |                         |                | 158 |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 1.4   | Contabilitatea operațiunilor speciale/<br>Accounting of special operations                                     | FSE.FIC.ECA.M.SA.1.1200.V-7.4 |                              |          |   |        |   |               |                              |          |   |   |        |    |              |                         |                | 133 |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 1.5   | Relațiile firmei cu instituțiile publice/<br>Corporate public relations  | FSE.FIC.ECA.M.SA.1.1200.V-7.5 | 1                            | 2        |   |        |   |               |                              |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 1.6   | Comunicare de afaceri în limba franceză/<br>Business communication in french language                          | FSE.FIC.ECA.M.SA.1.1200.V-7.6 |                              |          |   |        |   |               |                              |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 2.1   | Metodologia evaluării întreprinderii/<br>Methodology of firm evaluation  | FSE.FIC.ECA.M.SO.2.2100.E-7.1 |                              |          |   |        |   |               | 2                            | 1        |   |   |        |    |              | Examen                  | 7              | 133 |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 2.2   | Analiza economico-financiară aprofundată/<br>Advanced economic-financial analysis                              | FSE.FIC.ECA.M.SO.2.1100.E-6.2 |                              |          |   |        |   |               | 1                            | 1        |   |   |        |    |              | Examen                  | 6              | 122 |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 2.3   | Utilizarea sistemelor informatice economice/<br>Economics computer systems                                     | FSE.FIC.ECA.M.SO.2.1200.E-7.3 |                              |          |   |        |   |               | 1                            | 2        |   |   |        |    |              | Examen                  | 7              | 133 |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 2.4   | Achiziții publice/<br>Public procurement / Public acquisitions   | FSE.FIC.ECA.M.SO.2.1100.V-5.4 |                              |          |   |        |   |               | 1                            | 1        |   |   |        |    |              | Verificare              | 5              | 97  |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 2.5   | Evaluarea valorilor mobiliare și gestiunea portofoliului/<br>Evaluation of securities and portfolio management | FSE.FIC.ECA.M.SO.2.1100.V-5.5 |                              |          |   |        |   |               | 1                            | 1        |   |   |        |    |              | Verificare              | 5              | 97  |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| <b>TOTAL</b>  |  |                               | <b>7</b>                     | <b>5</b> |   |        |   |               |                              |          |   |   |        |    |              | <b>2E+2V+<br/>0C+0P</b> | <b>30</b>      |     | <b>6</b> | <b>6</b> |  |  |  |  |  |  |  |  | <b>3E+2V+<br/>0C+0P</b> | <b>30</b>               | <b>1164</b> |            |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |  |                               | <b>12</b>                    |          |   |        |   |               | <b>12</b>                    |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |  |                               | <b>12</b>                    |          |   |        |   |               | <b>12</b>                    |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |  |                               | <b>12</b>                    |          |   |        |   |               | <b>12</b>                    |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| <b>Discipline facultative/<br/>Facultative subjects</b>       |  |                               |                              |          |   |        |   |               |                              |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| 1.7   | Practică de specialitate (Specialty practice)/<br>Specialty practice   | FSE.FIC.ECA.M.SU.1.P12.C-7.7  |                              |          |   |        |   | 12            |                              |          |   |   |        |    |              | Colocviu                | 7              |     |          |          |  |  |  |  |  |  |  |  |                         |                         | 7           |            |
| 1.8   | Limba străină pentru afaceri/<br>Business foreign language   | FSE.FIC.ECA.M.SU.1.1100.C-3.8 | 1                            | 1        |   |        |   |               |                              |          |   |   |        |    |              | Colocviu                | 3              |     |          |          |  |  |  |  |  |  |  |  |                         |                         | 47          |            |
| 2.6   | Practică de specialitate (Specialty practice)/<br>Specialty practice   | FSE.FIC.ECA.M.SU.2.P12.C-7.6  |                              |          |   |        |   |               |                              |          |   |   |        | 12 |              | Colocviu                | 7              |     |          |          |  |  |  |  |  |  |  |  |                         |                         | 7           |            |
| 2.7   | Limba străină pentru afaceri/<br>Business foreign language   | FSE.FIC.ECA.M.SU.2.1100.C-3.7 |                              |          |   |        |   |               |                              |          |   |   |        |    | 1            | 1                       |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         | 47          |            |
| 2.8   | Automatizarea proceselor prin utilizarea roboților<br>software/<br>Robotic Processing Automation (RPA)         | FSE.FIC.ECA.M.SU.2.1100.C-3.7 |                              |          |   |        |   |               |                              |          |   |   |        |    | 1            | 1                       |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         | 47          |            |
| <b>TOTAL</b>  |  |                               | <b>1</b>                     | <b>1</b> |   |        |   | <b>12</b>     |                              |          |   |   |        |    | <b>2</b>     | <b>2</b>                |                |     |          |          |  |  |  |  |  |  |  |  | <b>12</b>               | <b>3E+2V+<br/>3C+0P</b> | <b>10</b>   | <b>108</b> |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |  |                               | <b>2</b>                     |          |   |        |   |               | <b>12</b>                    | <b>4</b> |   |   |        |    |              | <b>12</b>               |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |  |                               | <b>14</b>                    |          |   |        |   |               | <b>16</b>                    |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |  |                               | <b>14</b>                    |          |   |        |   |               | <b>16</b>                    |          |   |   |        |    |              |                         |                |     |          |          |  |  |  |  |  |  |  |  |                         |                         |             |            |

Rector/Rector,

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PLAN DE ÎNVĂȚĂMÂNT / CURRICULUM

ANUL 2/ 2nd YEAR

| Nr. Crt.<br>No.   | Disciplina<br>Subject   | Cod<br>Code                                 | Semestrul 1/<br>1st Semester  |   |   |   |        |     |               | Semestrul 2/<br>2nd Semester |    |   |   |     |        |   | NOSI/<br>sem    |               |                |
|---|---|---|-------------------------------|---|---|---|--------|-----|---------------|------------------------------|----|---|---|-----|--------|---|-----------------|---------------|----------------|
|   |   |   | AI                            |   |   |   | A<br>P | N   | Ver.<br>Eval. | Cred.<br>Cred.               | AI |   |   |     | A<br>P | N |                 | Ver.<br>Eval. | Cred.<br>Cred. |
|   |   |   | C                             | S | L | P |        |     |               |                              | C  | S | L | P   |        |   |                 |               |                |
| 3.1   | Contabilitate managerială aprofundată<br>Advanced Managerial Accounting                     | FSE.FIC.ECA.M.SO.3.2100.E-7.1               | 2                             | 1 |   |   |        |     |               | Examen                       | 7  |   |   |     |        |   |                 |               | 133            |
| 3.2   | Expertiză și diagnostic financiar contabil<br>Expertise and Financial-Accounting Diagnostic | FSE.FIC.ECA.M.SO.3.2200.E-7.2               | 2                             | 2 |   |   |        |     |               | Examen                       | 7  |   |   |     |        |   |                 |               | 119            |
| 3.3   | Drept<br>Law  | FSE.FIC.ECA.M.SO.3.1100.V-6.3               | 1                             | 1 |   |   |        |     |               | Verificare                   | 6  |   |   |     |        |   |                 |               | 122            |
| 3.4   | Audit și control intern<br>Audit and Intern Control   | Optional 2<br>FSE.FIC.ECA.M.SA.3.2100.E-7.4 | 2                             | 1 |   |   |        |     |               | Examen                       | 7  |   |   |     |        |   |                 |               | 133            |
| 3.5   | Management financiar<br>Financial Management  |   | FSE.FIC.ECA.M.SA.3.2100.E-7.5 |   |   |   |        |     |               |                              |    |   |   |     |        |   |                 |               |                |
| 3.6   | Practică de specialitate<br>Specialty Practice  | FSE.FIC.ECA.M.SO.3.P84.C-3.6                |                               |   |   |   |        | 84* |               | Colocviu                     | 3  |   |   |     |        |   |                 |               | 75             |
| 4.1   | Metodologia auditului financiar<br>Methodology of Financial Audit                           | FSE.FIC.ECA.M.SO.4.2200.E-7.1               |                               |   |   |   |        |     |               |                              |    | 2 | 2 |     |        |   | Examen          | 7             | 119            |
| 4.2   | Management fiscal<br>Fiscal Management  | FSE.FIC.ECA.M.SO.4.2100.E-7.2               |                               |   |   |   |        |     |               |                              |    | 2 | 1 |     |        |   | Examen          | 7             | 133            |
| 4.3   | IAS/IFRS în contabilitatea curentă<br>IAS/IFRS in Accounting                                | FSE.FIC.ECA.M.SO.4.2100.E-7.3               |                               |   |   |   |        |     |               |                              |    | 2 | 1 |     |        |   | Examen          | 7             | 133            |
| 4.4   | Seminar de cercetare<br>Research Seminar  | FSE.FIC.ECA.M.SO.4.0100.V-3.4               |                               |   |   |   |        |     |               |                              |    |   | 1 |     |        |   | Verificare      | 3             | 61             |
| 4.5   | Etică și integritate academică<br>Ethics and Academic Integrity                             | FSE.FIC.ECA.M.SO.4.1000.V-3.5               |                               |   |   |   |        |     |               |                              |    | 1 |   |     |        |   | Verificare      | 3             | 61             |
| 4.6   | Elaborarea lucrării de disertație<br>Elaboration of the Dissertation Paper                  | FSE.FIC.ECA.M.SO.4.P60.C-3.6                |                               |   |   |   |        |     |               |                              |    |   |   | 60* |        |   | Colocviu        | 3             | 15             |
| <b>TOTAL</b>  |   |   | 7                             | 5 |   |   |        |     |               | 3E+1V+<br>1C+0P              | 30 | 7 | 5 |     |        |   | 3E+2V+<br>1C+0P | 30            | 1104           |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |   |   | 12                            |   |   |   |        |     |               |                              | 12 |   |   |     |        |   |                 |               |                |
|   |   |   | 12                            |   |   |   |        |     |               |                              | 12 |   |   |     |        |   |                 |               |                |
|   |   |   | 12                            |   |   |   |        |     |               |                              | 12 |   |   |     |        |   |                 |               |                |
| <b>Discipline facultative/<br/>Facultative subjects</b>       |   |   |                               |   |   |   |        |     |               |                              |    |   |   |     |        |   |                 |               |                |
| 3.7   | Practică de specialitate (Specialty practice)/<br>Specialty practice                        | FSE.FIC.ECA.M.SU.3.P12.C-7.7                |                               |   |   |   |        | 12  |               | Colocviu                     | 7  |   |   |     |        |   |                 |               | 7              |
| 3.8   | Limba străină pentru afaceri/<br>Business foreign language                                  | FSE.FIC.ECA.M.SU.3.1100.C-3.8               | 1                             | 1 |   |   |        |     |               | Colocviu                     | 3  |   |   |     |        |   |                 |               | 47             |
| 3.9   | Expertiză și audit IT/<br>IT expertise and audit  | FSE.FIC.ECA.M.SU.3.1100.V-3.9               | 1                             | 1 |   |   |        |     |               | Verificare                   | 3  |   |   |     |        |   |                 |               | 47             |
| 3.10  | Evaluarea proprietății imobiliare/<br>Real estate valuation                                 | FSE.FIC.ECA.M.SU.3.1100.V-3.10              | 1                             | 1 |   |   |        |     |               | Verificare                   | 3  |   |   |     |        |   |                 |               | 47             |
| 4.6   | Practică de specialitate (Specialty practice)/<br>Specialty practice                        | FSE.FIC.ECA.M.SU.4.P12.C-7.6                |                               |   |   |   |        |     |               |                              |    |   |   | 12  |        |   | Colocviu        | 7             | 7              |
| 4.7   | Limba străină pentru afaceri/<br>Business foreign language                                  | FSE.FIC.ECA.M.SU.4.1100.C-3.7               |                               |   |   |   |        |     |               |                              |    | 1 | 1 |     |        |   | Colocviu        | 3             | 47             |
| <b>TOTAL</b>  |   |   | 3                             | 3 |   |   |        | 12  |               | 0E+2V+<br>2C+0P              | 16 | 1 | 1 |     | 12     |   | 0E+0V+<br>2C+0P | 10            | 202            |
| <b>TOTAL ORE PE SĂPTĂMÂNĂ/<br/>TOTAL NUMBER OF HOURS/WEEK</b> |   |   | 6                             |   |   |   | 12     |     |               |                              | 2  |   |   |     | 12     |   |                 |               |                |
|   |   |   | 18                            |   |   |   |        |     |               |                              | 14 |   |   |     |        |   |                 |               |                |
|   |   |   | 18                            |   |   |   |        |     |               |                              | 14 |   |   |     |        |   |                 |               |                |

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