



**"VASILE ALECSANDRI" UNIVERSITY OF BACAU
FACULTY OF ECONOMIC SCIENCES**

8, Spiru Haret Street, Bacau, 600114
Tel. ++40-234-542411, tel./ fax ++40-234-516345
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Field of study: **ACCOUNTING**

Study program: **ACCOUNTING, AUDITING AND ACCOUNTING EXPERTISE – FULL - TIME ATTENDANCE**

Academic Year **2023/2024**

CURRICULUM of the 1st YEAR

No.	Title of Discipline	Number of Credits	Evaluation type	Semester
1.	Professional doctrine and deontology	8	E	1
2.	Financial accounting and reporting of business entities	8	E	1
3.	Data Analysis for economy	7	E	1
4.	Professional law	5	V	1
5.	Ethics and Academic Integrity	2	V	1
6.	Advanced economic and financial analysis	8	E	2
7.	Business reorganization accounting	9	E	2
8.	Integrated financial auditing	8	E	2
9.	Financial accounting and reporting of public and credit institutions (Optional Discipline) / Information Systems Design (Optional Discipline)	5	V	2

E - exam

V- test (verification)

Dean,
Prof. Ovidiu-Leonard TURCU,
PhD

Programme Coordinator,
Associate Prof. Daniel BOTEZ,
PhD

Department Director,
Associate Prof. Aristața
ROTILĂ, PhD



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Academic Year **2023/2024**

CURRICULUM of the 2nd YEAR

No.	Title of Discipline	Number of Credits	Evaluation type	Semester
1.	Compared accounting systems (Optional Discipline) / Advanced databases (Optional Discipline) / Internal auditing (Optional Discipline)	5	E	3
2.	Audit and Assurance Standards	5	E	3
3.	Advanced managerial accounting	9	E	3
4.	Cyber Resilience	1	C	3
5.	Advanced Fiscality	5	E	3
6.	Accounting expertise	5	E	3
7.	Diagnosis and Assessment of the Enterprise	9	E	4
8.	Scientific economic research	8	V	4
9.	Specialty training (12 weeks x 7 hours)	3	C	4
10.	Elaboration of dissertation thesis (2 weeks x 12 hours)	10	C	4

E - exam

C – colloquy

V- test (verification)

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