



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

8, Spiru Haret Street, Bacau, 600114  
Tel. ++40-234-542411, tel./ fax ++40-234-516345  
www.ub.ro; e-mail: stiintec@ub.ro



Field of study: **ACCOUNTING**

Study program: **ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS -  
Full-time attendance / Reduced attendance**

Academic Year **2023/2024**

**CURRICULUM of the 1<sup>st</sup> YEAR**

No.	Title of Discipline	Number of Credits	Evaluation type	Semester
1.	Applied Mathematics in Economy	3	E	1
2.	Microeconomics	5	E	1
3.	Accounting	6	E	1
4.	Informatics	3	E	1
5.	Business Law	6	E	1
6.	Monetary Economics	4	E	1
7.	Users' Safety And Security in The Digital Environment	1	C	1
8.	Business Communication I (En/Fr)	2	V	1
9.	Physical Training	1	V	1
10.	Statistics	6	E	2
11.	Macroeconomics	5	E	2
12.	Financial Accounting I	5	E	2
13.	Marketing	3	E	2
14.	Finances	6	E	2
15.	Community Law	3	E	2
16.	Economic Doctrines (facultative)	3	V	2
17.	Business Communication II (En/Fr)	2	V	2
18.	Physical Training	1	V	2

E - exam

V- test (verification)

C – colloquy

**Dean,**  
Prof. Ovidiu-Leonard TURCU, PhD

**Department Director,**  
Associate Prof. Aristița ROTILĂ, PhD



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**CURRICULUM of the 2<sup>nd</sup> YEAR**

No.	Title of Discipline	Number of Credits	Evaluation type	Semester
1.	Financial Accounting II	5	E	3
2.	Computer Programming	3	E	3
3.	Public Accounting	5	E	3
4.	Financial Management	5	E	3
5.	Business Communication III (En/Fr)	2	V	3
6.	Initializing in entrepreneurship	2	E	3
7.	Management	4	E	3
8.	Credit Institutions (optional 1)	4	V	3
	Financial Control (optional 1)			
	Business Ethics (optional 1)			
9.	Consolidated Accounting	6	E	4
10.	European Economy	4	E	4
11.	Accounting and Fiscal Management	5	E	4
12.	Management Accounting	5	E	4
13.	Specialized practical training (3 weeks x 30 hours)	3	C	4
14.	Economic Projects	2	V	4
15.	Business Communication IV (En/Fr)	2	V	3
16.	Physical Training	1	V	4
17.	Databases (optional 2)	3	V	4
	Financial Markets (optional 2)			
	The history of the european economy(optional 2)			

E - exam

C – colloquy

V – test (verification)

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### CURRICULUM of the 3<sup>rd</sup> YEAR

No.	Title of Discipline	Number of Credits	Evaluation type	Semester
1.	Accounting for Legal Persons without Patrimonial Aim	5	E	5
2.	Economic and Financial Analysis I	5	E	5
3.	Accounting of Credit Institutions	5	E	5
4.	Accounting Policies and Options	5	V	5
5.	Management Control	5	E	5
6.	Accounting expertise and tax consulting (optional 3)	5	V	5
	International Finances (optional 3)			
	Expert Management Information Systems (optional 3)			
7.	Business Communication V (En/Fr) (facultative)	2	V	5
8.	Economic and Financial Analysis II	5	E	6
9.	The Doctrine and Deontology of the Accounting Profession (optional 4)	4	E	6
	Prices and Competition (optional 4)			
	Ethics and Academic Integrity (optional 4)			
10.	Financial Auditing	5	E	6
11.	Management Information Systems	4	E	6
12.	Financial systems and reports	5	E	6
13.	Enterprise Assessment (optional 5)	4	E	6
	Fiscality (optional 5)			
	Internal auditing (optional 5)			
14.	Business Communication VI (En/Fr) (facultative)	2	V	6
15.	Elaboration of the bachelor thesis (2 weeks x 30 hours)	3	V	6

E - examination

V – verification

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