

## Accounting

### 1. Admission Requirements:

- **Prerequisites:**

- Successful completion of 180 ECTS (European Credit Transfer and Accumulation System) credits, spanning undergraduate degree programs, or equivalent.
- Non-EU Citizens - Contingent upon the presentation of the Graduation Certificate from the preparatory year (excluding those who have completed their previous studies in the Romanian language) and obtaining the Letter of Acceptance issued by the Ministry of Education.
- EU Citizens + Swiss Confederation - Contingent upon the presentation of the Graduation Certificate from the preparatory year (excluding those who have completed their previous studies in the Romanian language) and the recognition of their studies by the National Centre for Recognition and Equivalence of Diplomas (CNRED)

- **Entrance Exams:**

The admission average of registered candidates is made up of:

- Average of the license or equivalent exam - weight 80%
- The grade obtained at the professional interview - weight 20%

### 2. Degree Levels:

- Master's Degree: 2-year program following a bachelor's degree.

### 3. Curriculum:

- **Core Courses:**

**Mandatory courses** that all students in the program must take:

- National fiscal system
- Consolidation techniques of group society accounts
- Compared accounting systems
- Econometric methods
- Managerial accounting
- Doctrine and professional deontology
- Financial - accounting computing administration systems - advanced studies
- Internal control
- Ethics and academic integrity
- Economic and financial evaluation of the enterprise
- Methodology of economic scientific research
- Accounting expertise - advanced studies
- Development and performance measurement strategies
- Accounting projects
- The Audit and certification of financial yearly situations
- Practice skills
- Drawing of dissertation paper

- **Electives:**

- Financial management
- European fiscality
- Banking audit
- Internal Audit - advanced studies

• **Major/Concentration:**

- Accounting studies, Audit, Internal control, Enterprise evaluation.

• **General Education Requirements:**

- Successfully fulfilling mandatory and optional courses and seminars, actively participating in research within student circles, and contributing to scientific conferences.

4. **Credits:**

- Each semester carries a weight of 30 ECTS, with a total of 120 ECTS required for graduation.

5. **Internships and Practical Experience:**

- Opportunities for internships or practical experience in the field of study within economic entities.

6. **Research Requirements:**

- Compilation of the Master's Dissertation Thesis.

7. **Academic Advising:**

- The study program is overseen by a tutor, and the preparation of the Master's Dissertation Thesis is conducted under the guidance of a scientific coordinator.

8. **Extracurricular Activities:**

- Students may have the option to participate in clubs, organizations, or extracurricular activities related to their field of study or personal interests.

9. **Examinations:**

- Didactic activities will span 14 weeks during each semester and conclude with oral, written, or practical examinations. Successful completion of these exams is mandatory to earn study credits.

10. **Dissertation Defense:**

The prerequisites for defending a dissertation before a committee include:

- Attainment of 120 ECTS credits throughout the program.

11. **Graduation Requirements:**

- Graduation necessitates the fulfillment of all program requirements, encompassing the completion of the required credit hours and the successful defense of the dissertation.

12. **Degree Awarding:**

- Accounting - Master's degree.