**COURSE CATALOGUE**

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| **Unit course: FINANCIAL AND ACCOUNTING MANAGEMENT** | | | |
| **Study programme: Entrepreneurship and Business Administration, Financial - Accounting Management of the Business** | | | |
| **Course code:** **S.02.O.008** | **Number of credits: 5** | **Semester: II** | **Length:15 week** |
| **Type of activities:**  **Course:20**  **Seminar:20**  **Laboratory: -** | **Number of hours** | | **Number of students:**  **23** |
| **Direct Contact**  **40** | **Indirect Contact /**  **Individual study**  **110** |
| **Prerequisites:** knowledge of the fundamental elements of the enterprise's economy and finances | | | |
| **Corse outcomes:** The course offers students of the second cycle (master) in-depth knowledge of the financial management of an enterprise, including proposing to study different methods and procedures of the financial diagnosis of the enterprise's activity | | | |
| **Contents (descriptive):** The concept, essence and content of the financial managementof the enterprise**.** Financial and accounting management of the enterprise, financial accounting and International Accounting Standards IFRS. Management of current assets of the enterprise. National and international practices. Managing short-term debt within the enterprise. National and international practices. The Cost and the structure of capital of the enterprise. National and international practices. Dividend policies accepted by businesses. National and international practices**.** Management of insolvency situations of the enterprise. National legislation Enterprise restructuring methods in the Republic of Moldova and internationally. | | | |
| **Teaching and learning methods: Synchronous communication:** Synthesis course, f2f and / or e-platform. Simulation exercises/case studies, teamwork, prezentation of project. | | | |
| **Assessment methods:** exam | | | |
| **Conditions for obtaining credits:** passing the exam with the promotion mark 5 | | | |
| **Course Coordinator:** Miron Oxana, PhD, associate professor  **Course Holder:** Miron Oxana, PhD, associate professor | | | |
| **Language of instruction:** Romanian language | | | |
| **Other Information:** | | | |