



DETAILED SYLLABUS

Internship in business

1. Information about the study program

1.1 University	Babeș-Bolyai University
1.2 Faculty	Faculty of Economics and Business Administration
1.3 Department	Accounting and Audit
1.4 Field of study	Accounting
1.5 Program level (bachelor or master)	Master
1.6 Study program / Qualification	Accounting and Organizations

2. Information about the subject

2.1 Subject title	EME0642 Internship in business						
2.2 Course activities professor	Lecturer PhD Vasile Daniel Cardoso vasile.cardos@econ.ubbcluj.ro						
2.3 Seminar activities professor	Lecturer PhD Vasile Daniel Cardoso vasile.cardos@econ.ubbcluj.ro						
2.4 Year of study	II	2.5 Semester	4	2.6 Type of assessment	SE	2.7 Subject regime	EL.

3. Total estimated time (teaching hours per semester)

3.1 Number of hours per week	3	out of which: 3.2 course	-	3.3 seminar/laboratory	3
3.4 Total number of hours in the curriculum	36	out of which: 3.5 course	-	3.6 seminar/laboratory	36
Time distribution					Hours
Study based on textbook, course support, references and notes					60
Additional documentation in the library, through specialized databases and field activities					48
Preparing seminars/laboratories, essays, portfolios and reports					51
Tutoring					24
Assessment (examinations)					6
Others activities					
3.7 Total hours for individual study	189				
3.8 Total hours per semester	225				
3.9 Number of credits	9				

4. Preconditions (if necessary)

4.1 Curriculum	
4.2 Skills	<ul style="list-style-type: none"> Know and apply the recording techniques and procedures specific to financial accounting; Know and apply the techniques and procedures specific to internal and financial audit; Know and apply financial analysis knowledge.

5. Conditions (if necessary)

5.1. For course development	<ul style="list-style-type: none"> The students will attend the activities with their phones on silence mode; During the course the students if asked by the lecturer are required to participate in discussions and/or answer to questions related to the topics at hand.
5.2. For seminar / laboratory development	<ul style="list-style-type: none"> The attendance of seminars is mandatory for all students; At the beginning of each seminar, students must submit, at the teacher's request, the homework received in the previous seminar(s). During the seminar, the students are required the teacher's request to solve applications and to answer the questions related to the topic. The access in the classroom and consumption of food and beverages is prohibited.

6. Acquired specific competences

Professional competences	<ul style="list-style-type: none"> Through knowledge of concepts, principles and methods specific business environment; Ability to adequately use concepts, principles and methods specific for solving any applicable practical aspects; Apply adequately the concepts, principles and methods specific business environment for solving specific problems; Develop a project/portfolio based on real-life business environment.
Transversal competences	<ul style="list-style-type: none"> Execute complex professional duties in IT intensive environments in an independent and professional way; Ownership of different roles and responsibilities in professional organizations and public or private entities; Acquire the ability of self-assessment of own professional competence level and identify the opportunities which can add value to the own professional development.

7. Subject objectives (arising from the acquired specific competences)

7.1 Subject's general objective	To develop or enhance the skills of the students by observing and approaching a company's specific activities
7.2 Specific objectives	<ul style="list-style-type: none"> Ability to analyze and use economic and financial data specific for business environment; Ability to use an authentic professional judgment depending on specific situations which require it; Ability to adapt to business situations and to use prior theoretical knowledge.

8. Contents

8.1 Course	Teaching methods	Observations
NA	NA	NA
8.2 Seminar/laboratory	Teaching methods	Observations
Presentation of the host companies for the internship. General overview of their major activities	Case studies, Data processing Portfolio	1 meeting
Identify and describe the company's accounting procedures, the measurement basis used in its activity. The ways of financing the current activity of a company	Case studies, Open discussions Portfolio	2 meetings
Year-end accounting activities: accounts reconciliation based on stocktaking, adjustments for impairment and losses, depreciation tests, actualization of foreign currency-based elements.	Case studies, Open discussions Portfolio	3 meetings
Financial reporting (Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash-Flow, Accounting Policies and Explanatory Notes)	Case studies, Open discussions Portfolio	3 meetings

Financial reports audit / Internal control system / Financial analysis based on Financial Position and Comprehensive Income	Case studies, Open discussions Portfolio	3 meetings
References 1. Arens, A.A., Elder, R.J. and Beasley, M.S., <i>Auditing and Assurance Services: An Integrated Approach</i> , 13th edition, Prentice Hall, 2009, ISBN 10: 0136084737, ISBN 13: 978-0136084730 2. Fridson, M.S. and Alvarez, F., <i>Financial Statement Analysis: A Practitioner's Guide</i> , 4 th edition, Wiley, 2011, ISBN-10: 0470635606; ISBN-13: 978-0470635605 3. Garrison R., Noreen E., Brewer P., <i>Managerial Accounting</i> , 14 th Edition, ISBN-13: 978-0078111006 McGrawHill Publishing, 2011 4. Libby R., Libby P., and Short D., <i>Financial Accounting</i> , 8 th Global Edition, McGrawHill, 2014 5. Wahlen, J.M., Baginski, S.P. and Bradshaw, M., <i>Financial Reporting, Financial Statement Analysis and Valuation: A Strategic Perspective</i> , 7 th edition, Cengage Learning, 2010 6. Welch I., Corporate Finance. An Introduction, Prentice Hall, 2011, ed. 2, disponibilă gratuit la http://www.afajof.org/SpringboardWebApp/userfiles/afa/file/Free%20Textbooks/Welch-ed1.pdf		

9. Corroboration / validation of the subject's content in relation to the expectations coming from representatives of the epistemic community, of the professional associations and of the representative employers in the program's field.

- | |
|---|
| <ul style="list-style-type: none"> • Free and interactive discussions with the companies' representatives on the internship content; • Formulate proposals based on the analysis of graduates insertion into active life; • Support individual and collective proposals for updating the syllabus, teaching and evaluation. Methods. |
|---|

10. Assessment (examination)

Type of activity	10.1 Assessment criteria	10.2 Assessment methods	10.3 Weight in the final grade
10.4 Course	NA	NA	NA
10.5 Seminar/laboratory	<ul style="list-style-type: none"> • The clarity of the approach/solutions; • Logical progress; • Argumentations of choices made. • Conformity degree with the topic 	Portfolio based on topics agreed by the student and teacher with a given minimal structure	50%
	<ul style="list-style-type: none"> • Presenting the internship portfolio 	Ability to present to public. Synthesis ability is appreciated.	50%
10.6 Minimum performance standard			
<ul style="list-style-type: none"> • It is necessary to obtain a minimum grade of 5 (five) in order to pass this subject; • The grades being granted are between 1 (one) and 10 (ten); • Students must approach each element given in the portfolio structure; 			