

The Bucharest University of Economic Studies  
The Faculty of Accounting and Management Information System  
The Department of Financial and Economic Analysis and Valuation

**TOPICS**  
**for the competition for the teaching position of university professor, position 7**

Disciplines: Advanced Economic and Financial Analysis of the enterprise, Economic and financial analysis, Fundamental economic and financial analysis

1. Discipline objectives and competencies acquired as a result of learning, specification of working methods and tools, data sources as well as requirements and standards for formative assessment during the study process and final assessment
2. The methodology of the economic and financial analysis, elements of ensuring the quality of the financial information supporting the managerial decision
3. Business performance and the importance of economic and financial analysis in achieving this performance. Performance management and specific strategic management tools in business. Key tools in evaluating an activity; grouping and characteristics
4. Value management
5. Value indicators. Specific methods of analysis
6. Business risk. Risk categories and risk management tools
7. The cost-benefit correlation at microeconomic level. Key element in cost management
8. The use of rates in identifying business risk. Key tools in building a relevant rate system in identifying business risk
9. The need for financial communication in business and specific elements of financial communication
10. Systemic approach to company expenses. Specific methods of analysis
11. Analysis of turnover expenses. Analysis of variable expenses and fixed expenses related to turnover. Analysis of material expenses. Analysis of personnel expenses
12. Analysis of company performance through profitability - definition, content, systemic approaches, sources of information
13. Structural analysis of results. Factorial analysis of results
14. Analysis of profit or loss and other comprehensive income
15. Analysis of profitability ratios (return on sales, markup percentage, return on assets, return on equity)
16. Cost-volume-profit analysis
17. Financial position analysis - definitions, content, systemic approaches, sources of information
18. Analysis of net assets. Analysis of the patrimonial structure. Liquidity and solvency analysis. Analysis of the current assets turnover ratio
19. Analysis of the correlation between net working capital, net working capital requirement and cash
20. Analysis of the financial balance through the rate method
21. Analysis of cash flows. Financial rates used in the analysis of cash flows
22. Analysis of the performances of listed companies

## Bibliography:

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- V. Robu, I. Anghel, C. Șerban (coordonatori), Analiza economico-financiară a firmei, Ed. Economică, București, 2014
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- I.M. David-Sobolevski, Fundamente ale analizei economico-financiare, Ed.Universitară, București, 2015
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