

Forms regarding reorganization of agri-food companies (Master, 1st year MAA)

Credit value (ECTS) 7

Course category

Domain (Imposed)

Course holder:

Ph. D. Prof. Stejărel BREZULEANU

Discipline objectives (course and practical works)

- Transmission of economic knowledge on the application of a formalized process of reorganization of companies involved in the agricultural business;
- Risk analysis at the company level
- Knowledge of the main ways of reorganizing agri-food companies;
- Identification of the main elements of a plan to restructure the company.

Contents (syllabus)

Course (chapters/subchapters)
LEGISLATIVE ISSUES ON OPERATIONS OF REORGANIZATION OF COMMERCIAL COMPANIES
RISK ANALYSIS AT ENTERPRISE LEVEL
MERGER OF COMPANIES
OPERATIONS GENERATED BY DIVISION
DISSOLUTION AND LIQUIDATION OF COMPANIES
WITHDRAWAL OR EXCLUSION OF ASSOCIATES FROM COMMERCIAL COMPANIES
COMBINATIONS OF COMPANIES

Seminar
Case study on the fusion of companies
Case study on the division of commercial companies that cease to exist
Case study on the liquidation of companies, where profit is obtained from liquidation
Case study on the bankruptcy of a company, where cash resulting from the winding ensures debt payment
Case study on the bankruptcy of a company, where cash resulting from the winding does not ensure payment of debts
Reorganization versus bankruptcy
Strategy/ plan of reorganization

Bibliography

1. **ALECU, I. ȘI COLAB., 2001** – *Managementul exploatațiilor agricole*. Editura Ceres, București.
2. **ALECU, I. ȘI COLAB., 1997** – *Ghidul întreprinzătorului particular*. Ediția a 3-a. Editura Tehnică, București.
3. **BREZULEANU S, 2009** – *Management în agricultură*-. Editura Tehnopress Iași
4. **LETEA C. M.**, -Dizolvarea și lichidarea societăților comerciale, Ed. Hamangiu, București, 2008
5. **TRUȘCĂ M.**, Societăți comerciale -fuziune, divizare, lichidare, Ed. Rentrop&Straton, 2012.
6. *****MFP**, Norme metodologice privind reflectarea în contabilitate a principalelor operațiuni de fuziune, divizare, dizolvare și lichidare a societăților comerciale, Editura CECCAR, București, 2004.
7. *****OUG 2/ 2012** pentru modificarea și completarea Legii nr. 31/1990 privind societățile comerciale, publicată în Monitorul Oficial nr. 143 din 2 martie 2012;

Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Oral examination	60%
Appreciation of the activity during the semester	Oral assessment during the semester, verification tests; colloquium.	40%

Contact

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