

Company finances (IIIrd year of study, 6th semester)

Credit value (ECTS) 4

Course category

Domain (Imposed)

Course holder:

Ph. D. Lecturer Dan Donosa

Discipline objectives (course and practical works)

The course aims to make students acquire knowledge and understanding of financial phenomena, financial circuits in the spirit of market mechanisms, acquiring knowledge of financial analysis tools, the financial structure of the company, treasury management, self-financing capacity, financial diagnosis. - Knowledge and understanding of mechanisms and tools across the enterprise in financial decision; knowledge, interpretation and use of financial and economic information in developing enterprise-level financial decision; assessment of past and current performance of an enterprise; choice of medium and long-term financing for businesses; balancing development and financing plan of an enterprise; Treasury developing and balancing the budget of an undertaking; predicting future performance of an enterprise.

Aiming at practical implementation of the concepts necessary to prepare future managers, interpreting situations financière synthesis of a company on the basis of annual documents filed by the Trade Register; interpretation of economic information, financial, social etc of national and international press, specialist or not to assess company performance during an accounting exercise; interpretation of economic information, financial, social media etc national and international, specialty or the purpose of developing and substantiating financial decision.

Contents (syllabus)

Course (chapters/subchapters)
The subject, history and importance of the subject
Finance and financial policy. financial circuit
The firm financial structure
Assessment and reassessment company. Assessment methods.
Selecting the optimal investment
Depreciation of fixed assets. Depreciation methods.
Self-financing capacity
The cost of equity
Bond loan
Loans from specialized financial institutions
The cost of long and medium-term loan
Resources for financing current assets
The cost of short-term credit
Financial diagnosis

Practical works
Scope and method of Firm Finance
Finance and financial policy. financial circuit
The firm financial structure

Assessment and reassessment company. Assessment methods.
Selecting the optimal investment
Depreciation of fixed assets. Depreciation methods.
Self-financing capacity
The cost of equity
Bond loan
Loans from specialized financial institutions
The cost of long and medium-term loan
Resources for financing current assets
The cost of short-term credit
Financial diagnosis
Treasury Management
Tinal colloquium of knowledge evaluation

Bibliography

1. *Adochiței Mihai*, – *Finanțele întreprinderii în economia de piață*. Tipografia “Mitreă “, Piatra Neamț. 1992
2. *Basno C. Și colab.* – *Monedă și credit*, Ed. Didactică și Pedagogică, București, 1996.
3. *Hoanță N.* – *Finanțele firmei*, Ed. Continent, Sibiu, 1996.
4. *Toma M.* – *Finanțe și gestiune financiară*, Ed. Didactică și Pedagogică, București, 1994.

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 and final laboratory colloquium.	40%

Contact

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