

# The ACCOUNTING and MANAGEMENT INFORMATION SYSTEMS undergraduate program

## - General Presentation -

The *Accounting & Management Information Systems* undergraduate program is accredited and it is a functional part of the Finance & Accounting Faculty of "ARTIFEX" University of Bucharest, as a distinct section. The duration of studies is 3 academic years (6 semesters), full attendance. The language of instruction (learning and teaching) is Romanian.

The **mission** of this study program is to provide an appropriate framework for training highly qualified specialists in the economic and social field, especially for the national system of small and medium-sized enterprises (SMEs), by providing them with the knowledge, skills, and competencies necessary to achieve high professional performance in accounting. The program takes into account the use of information technology, thus enabling graduates to build a successful career, regardless of their workplace (in the private or public sector), to fill a high position in the professional hierarchy, to pursue a career in business and to acquire research skills in their field.

Current economic realities require training accounting specialists with superior competences in obtaining and using accounting information, efficient management of organizational resources, evaluation of asset structures, carrying out economic and financial analyses, performing internal and external audits, providing pertinent and relevant financial and accounting information to managers at various levels, enabling them to make effective decisions, etc.

An essential component of the future graduate's professional activity is the use of computer equipment in carrying out specialized tasks. This requires solid knowledge in the field of IT and management information, which the *Accounting and Management Information Systems* undergraduate program provides through the specific subjects in its curriculum.

Through its academic curriculum, the *Accounting & Management Information Systems* undergraduate program aims to ensure the following **objectives**:

- ✓ developing the practical skills necessary to specialists working in the field of accounting and asset management;
- ✓ providing the fundamental concepts that financial & accounting specialists need;
- ✓ learning and applying current and forward-looking methods of organizing and managing the *accounts (assets and liabilities)* of (public or private) organizations;

- ✓ acquiring the necessary knowledge for the management and good use of IT systems employed in finance and accounting;
- ✓ acquiring and applying the knowledge and tools necessary to carry out internal and external control and audit;
- ✓ understanding and implementing financial & accounting management decisions;
- ✓ using computer skills and equipment to perform specialized tasks;
- ✓ organizing accounting and management information systems for *information* and *control*;
- ✓ solid knowledge, communication and teamwork skills necessary to fit into modern organizations;
- ✓ collaboration for the design and development of specific software for finance and accounting;
- ✓ ability to apply and integrate (computer-assisted) accounting knowledge into entrepreneurial management, at the highest standards of integrity, ethics and social consciousness;
- ✓ ability to work in an *international* and *multicultural* financial & accounting environment;
- ✓ developing partnerships with the business world, public institutions and professional organizations, in order to permanently adjust the educational offer to the demands of the labor market and to improve the students' professional training;
- ✓ developing scientific research and business forecasting skills, to be used in private or public organizations, by means of *quantitative* and *qualitative* instruments and methods of analysis and valuation;
- ✓ assimilating Western standards of academic education, as the foundation for training professionals in economics and accounting who are able to meet the challenges of European integration and economic globalization, of the Europeanization and internationalization of the economic system.

The *Accounting & Management Information Systems undergraduate* program offers students the possibility of acquiring specific *professional* and *cross-curricular competencies*, corresponding to Level 6 of both the National Qualifications Framework (CNC) and the European Qualifications Framework (CEC/EQF). The qualifications acquired upon completion of the *undergraduate* study program are defined by the *learning outcomes*, expressed in terms of *professional* and *cross-curricular* competences, formed throughout the entire stream of academic studies.

The competences of the *Accounting & Management Information Systems* graduates are the following:

➤ **Professional competences:**

- C1 - Identification and registration of economic operations in the accounting system of the business entity / organization;
- C2 - Using IT resources in the field of finance and accounting;
- C3 - Processing information for the purpose of preparing financial, accounting and/or tax reports;
- C4 – Calculation and interpretation of economic and financial indicators;
- C5 - Conducting operations specific to financial and accounting control.

➤ **Cross-curricular competences:**

- CT1 - Applying principles, norms and values of professional ethics, as part of one's own rigorous, efficient and responsible work strategy;
- CT2 - Identifying roles and responsibilities in a *pluri*-specialized team and applying effective networking and teamwork techniques;
- CT3 - Identifying opportunities for continuous learning and effectively using learning resources and techniques for one's own development.

Considering the above skills and competencies, the completion of the *Accounting & Management Information Systems* undergraduate program provides graduates with many opportunities for building a career and a wide range of employment opportunities in the finance and accounting departments of various (public and private) organizations from different economic sectors. Thus, after completing their studies, our *Accounting & Management Information Systems* graduates will be able to access specific positions in their field of expertise, such as: *controller, internal auditor, financial and accounting advisor / expert / inspector / consultant* and other occupations, according to the Standard Occupational Classification in Romania (COR) / ISCO 08 and the employers' demands on the labor market.

Graduates of the *Accounting & Management Information Systems* undergraduate program may also opt to further their studies by enrolling in our *postgraduate* (master's degree) program in the accounting field, namely *Management Information Systems for Finance & Accounting* (MSIFC), as well as other *postgraduate* (master's) programs in other economic fields, which are offered by the "ARTIFEX" University of Bucharest.

The **curriculum** for the *Accounting & Management Information Systems* undergraduate program within the Faculty of Finance & Accounting is compatible with that of similar programs in European universities and it is specially designed to lay the right

foundations for the theoretical and practical training of any economist, but also to ensure the specialization of the future accounting graduate. Thus, the curricula for the *Accounting & Management Information Systems undergraduate* program contains, in accordance with the specific standards of ARACIS, the following subject packages: *foundation* courses, covering a minimum of 60 transfer credits (ECTS); *specialized* subjects, *complementary* courses and *relevant* subjects, i.e. related to the students' major. Furthermore, academic flexibility is ensured by means of *optional* and *elective* subjects. They are offered starting from the second (sophomore) year and complete the student's course of specialization. The choice is made by the student, during the previous academic year (before taking the optional and elective courses). The categories of subjects in the curriculum were chosen in close connection with the proposed *professional* and *cross-curricular competences*, with the specific ARACIS standards, but also taking into account the recommendations of graduates, alumni, employers and business environment representatives.

The yearly structure of the curriculum for the *Accounting & Management Information Systems undergraduate* academic program is the following:

<b>I<sup>st</sup> Year</b>	
<i>Semester I</i>	<i>Semester II</i>
Mathematics for economics <i>Microeconomics</i> Accounting Public finance Business law Cooperative history and doctrine Foreign language (English / French) Physical Education (Sport) I*	<i>Macroeconomics</i> Informatics Statistics for economics Financial accounting I Management Foreign language (English / French) Physical Education (Sport) II*
<b>II<sup>nd</sup> Year</b>	
<i>Semester I</i>	<i>Semester II</i>
Econometrics Financial accounting II Financial management Marketing Databases Physical Education (Sport) III*	Consolidated accounting Computer programming Taxation Accounting and tax management Communication and public relations <i>Internship (Work placement)</i> (3 wks x 30 hrs/week)
<b><i>Optional subjects and elective courses</i></b> Monetary economics Public accounting Internal control	<b><i>Optional subjects and elective courses</i></b> Community law Academic ethics and integrity Environmental management Business management

\**Physical Education (Sport)* is a required course, with 3 extra credit points, in addition to the 180 credit points

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### III<sup>rd</sup> Year

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<i>Semester I</i>	<i>Semester II</i>
Prices and competition Management information systems Internal audit Cooperative economics Business communication in a foreign language (English / French)	Economic and financial analysis Accounting for credit institutions Financial audit Management accounting Decision support IT&C systems <i>Preparation of the graduation paper</i> (2 wks x 35 hrs / week)
<b><i>Optional subjects and elective courses</i></b> Management control Financial control Financial systems and reporting Accounting ethics and doctrine	<b><i>Optional subjects and elective courses</i></b> International finances Financial markets Accounting expertise and tax consultancy

The *internship (work placement)* is scheduled to take place during the second semester of the second (sophomore) year and it is based on an *Internship (Work Placement) Guide*, which is made available to students at <https://www.artifex.org.ro/graficul-activitatilor/practica-studentilor/>.

The undergraduate studies are completed with the writing and defense of the graduation paper. 10 credit points are awarded for passing the final (graduation) exam, in addition to those (180 ECTS) related to the study program.

**Admission** procedures for the *Accounting & Management Information Systems* academic program follow the *Methodology regarding the organization of admission tests for the undergraduate and postgraduate study programs*.

The enrolment (and admission test) is contingent upon producing the following documents:

- baccalaureate diploma (or an equivalent certificate) - original document and certified true copy;
- highschool transcripts (or equivalent document), showing the grade point average per years of study (original document and certified true copy);
- birth certificate (original document and certified true copy);
- marriage certificate (original document and certified true copy) (if applicable);
- identity document (copy);
- standard medical certificate, issued by a certified medical facility (doctor's office), proving that applicants are fit for higher education;
- three (¾-size) photos;
- receipt conforming the payment of the enrollment fee;

- the framework-agreement (tuition contract) for the entire period of academic studies;
- application form, completed and signed by the candidate upon enrolment;
- paper folder (envelope type).

The tuition fees for the *Accounting & Management Information Systems* undergraduate program are available on our website: <https://www.artifex.org.ro/taxe-si-tarife/>

Admission to all academic programs is dependent upon the enrolment limitations set by ARACIS and published in the Government's Decision of the current year, in compliance with the ARACIS standards for undergraduate academic programs.

For further information regarding enrolment and admission, please go to: <https://www.artifex.org.ro/admitere/>

*We look forward to you becoming our students and partners!*