

# Syllabus

## 1. Programme information

1.1. Institution	THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
1.2. Faculty	Business Administration in Foreign Languages
1.3. Departments	Department of Financial and Economic Analysis and Valuation
1.4. Field of study	Business Administration
1.5. Cycle of studies	Licence
1.6. Education type	Full-time
1.7. Study programme	Business Administration (in English language)
1.8. Language of study	English
1.9. Academic year	2019-2020

## 2. Information on the discipline

2.1. Name	<b>Business performance measurement</b>								
2.2. Code	<b>19.0153IF2.2-0005</b>								
2.3. Year of study	<b>2</b>	2.4. Semester	<b>2</b>	2.5. Type of assessment	<b>Exam</b>	2.6. Status of the discipline	<b>O</b>	2.7. Number of ECTS credits	<b>3</b>
2.8. Leaders	C(C)	<b>lect.univ.dr. CIORA D Costin</b>					costin.ciora@cig.ase.ro		
	S(S)	<b>lect.univ.dr. MOTOFEI A CĂTĂLINA</b>					catalina.motofei@cig.ase.ro		

## 3. Estimated Total Time

3.1. Number of weeks	14.00
3.2. Number of hours per week	4.00 of which
	C(C) 2.00
	S(S) 2.00
3.3. Total hours from curriculum	56.00 of which
	C(C) 28.00
	S(S) 28.00
3.4. Total hours of study per semester (ECTS*25)	75.00
3.5. Total hours of individual study	19.00
<i>Distribution of time for individual study</i>	
Study by the textbook, lecture notes, bibliography and student's own notes	10.00
Additional documentation in the library, on specialized online platforms and in the field	4.00
Preparation of seminars, labs, assignments, portfolios and essays	2.00
Tutorials	1.00
Examinations	2.00
Other activities	

## 4. Prerequisites

4.1. of curriculum	
4.2. of competences	

### 5. Conditions

for the C(C)	NO
for the S(S)	NO

### 6. Acquired specific competences

PREFESSIONAL	C2	Business/ Organizational administration assistance
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### 7. Objectives of the discipline

7.1. General objective	Developing competencies in the field of epistemology of business performance measurement towards splitting of defining characteristics of relationship of inherent components, through relevant models and formulating performance decisions, in a dynamic environment, ensuring heuristic of approach
7.2. Specific objectives	

### 8. Contents

8.1. C(C)		Teaching/Work methods	Recommendations for students
1	Evaluation of value creation management	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
2	Correlations in financial performance measurement	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
3	Treasury management indicators	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
4	Treasury management evaluation - definitions, systemic approach, sources of information	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
5	Indicators of financial position measurement	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture

6	Financial position measurement - definitions, systemic approach, sources of information	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
7	Cost-Volume-Profit Analysis	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
8	Indicators of performance measurement through profitability	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
9	Performance evaluation through profitability - definitions, systemic approach, sources of information	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
10	Assessing the performance of human and material resources	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
11	Systematic approach of expenses Methods of cost analysis	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
12	Production and sales performance measurement	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
13	Methods, techniques and models of performance measurement	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture
14	Performance - concept, criteria, the system of indicators	lecture	The course support will be provided online at the beginning of activity. The students should follow the course support in order to interact during the lecture

***Bibliography***

- Andy Neely, Business Performance Measurement, Cambridge University Press, Cambridge, 2009, Marea Britanie
- V. Robu. I.Anghel, E.C. Serban (coordonatori), Analiza economico-financiara a firmei, Ed.Economica, București, 2014, România

8.2. S(S)		Teaching/Work methods	Recommendations for students
1	Evaluation of the knowledge acquired in order to analyze treasury management Determining and interpreting value creation indicators	Case studies	Electronic calculators with basic operations will be used
2	Debate on correlation in financial performance assessment	Case studies	Electronic calculators with basic operations will be used
3	Determining and interpreting treasury management indicators	Case studies	Electronic calculators with basic operations will be used
4	Evaluation of the knowledge acquired in order to analyze the financial position Debate on the indicators used in treasury management evaluation	Case studies	Electronic calculators with basic operations will be used
5	Sources of information. Determining and interpreting financial position indicators	Case studies	Electronic calculators with basic operations will be used
6	Evaluation of the knowledge acquired in order to analyze performance through profitability Debates on the indicators used in the financial position measurement	Case studies	Electronic calculators with basic operations will be used
7	Cost-Volume-Profit Analysis	Case studies	Electronic calculators with basic operations will be used
8	Sources of information. Determining and interpreting profitability indicators	Case studies	Electronic calculators with basic operations will be used
9	Evaluation of the knowledge acquired in order to analyze economic performance Debates on the indicators used in the profitability measurement	Case studies	Electronic calculators with basic operations will be used
10	Assessment indicators and methods of human and material resources	Case studies	Electronic calculators with basic operations will be used
11	Methods of cost analysis	Case studies	Electronic calculators with basic operations will be used
12	Value indicators of production and sale. Equilibrium correlations	Case studies	Electronic calculators with basic operations will be used
13	Performance measurement models	Case studies	Electronic calculators with basic operations will be used
14	Presentation of the concept and system of indicators used in business performance measurement	Case studies	Electronic calculators with basic operations will be used

### ***Bibliography***

- I.Anghel (coordonator), Analiza si evaluare economico-financiara. Studii de caz, Ed.ASE, București, 2016, România
- Andy Neely, Business Performance Measurement, Cambridge University Press, Cambridge, 2009, Marea Britanie
- V. Robu. I.Anghel, E.C. Serban (coordonatori), Analiza economico-financiara a firmei, Ed.Economica, București, 2014, România

## **9. Corroboration of the contents of the discipline with the expectations of the representatives of the epistemic community, of the professional associations and representative employers in the field associated with the programme**

Discussion upon the content of discipline with representatives from SRAEF, ANEVAR and business

**10. Assessment**

Type of activity	Assessment criteria	Assessment methods	Percentage in the final grade
10.1. S(S)	Approach in an integrative-systemic manner of concepts taught to evaluate the economic and financial performance	Tests, projects, implication in preparing and discussion of specific problems	30.00
10.2. Final assessment	Applying notions on business performance measurement. Elaborate pertinent conclusions based on the results obtained following the application of business performance measurement models.	Written exam	70.00
10.3. Modality of grading	Whole notes 1-10		
10.4. Minimum standard of performance	The grade of the written exam must be at least 5 Designing a study to assess business performance		

Date of listing,  
05/12/2021

Signature of the discipline leaders,

Date of approval in the  
department

Signature of the Department Director,