

Transilvania University of Brasov, Romania

Study program: Internal Audit

Faculty:	Economic Sciences and Business Administration
Study period:	2 years (master)
Academic year structure:	4 semesters teaching and learning, internship and scientific research, including preparation of dissertation thesis
Examination sessions (two):	winter session (January/February) summer session (June/July)

Courses per years (C= course; S = seminar; L = laboratory; P = project)

1st Year

No.	Mandatory courses	Code	1 st Semester					2 nd Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	Internal audit and corporate governance	AUI	2	2			8					
02	Audit and evaluation of projects	AUF	2	2			8					
03	International financial reporting standards	STD	2	2			7					
04	International auditing standards	COF	2	2			7					
05	Statistical methods in audit	STA						2	2			8
06	Financial audit in small and medium-sized entities	AUP						2	2			8
07	Performance audit	EVA						2	2			8
	Mandatory courses-weekly		8	8			30	6	6			24

No.	Optional courses	Code	1 st Semester					2 nd Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
08	Tax law	DRF						2	2			6
	Administrative law	DRA						2	2			6
	Optional courses-weekly							2	2			6

No.	Facultative courses	Code	1 st Semester					2 nd Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	English and Specialized Communication (Advanced Level) 1	ESC1		2			3					
02	French and Specialized Communication (Advanced Level) 1	FSC1		2			3					
03	German and Specialized Communication (Advanced Level)	GSC							2			3
04	Spanish and Specialized Communication (Advanced Level)	SSC							2			3
	Facultative courses-weekly			4			6		4			6

2nd Year

No.	Mandatory courses	Code	3 rd Semester					4 th Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	Financial control and evaluation	CFE	2	2			8					
02	In-depth tax accounting	CFA	2	2			8					
03	Theory and practice of financial audit	TPF	2	2			8					
04	Doctrine and the professional ethics in audit	DOC						2	2			8
05	Scientific research project	PCS									3	8
06	Scientific research practice	PRS									5	8
07	Dissertation thesis elaboration	ELD									4	6
	Mandatory courses-weekly		6	6			24	2	2		12	30

No.	Optional courses	Code	3 rd Semester					4 th Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
08	Viewing and analyzing the auditing data	VAD	2	2			6					
	Econometric methods of data processing in audit	ECN	2	2			6					
	Optional courses-weekly		2	2			6					

No.	Facultative courses	Code	1 st Semester					2 nd Semester				
			C	S	L	P	Cred	C	S	L	P	Cred
01	English and Specialized Communication (Advanced Level) 2	ESC2		2			3					
02	French and Specialized Communication (Advanced Level) 2	FSC2		2			3					
	Facultative courses-weekly			4			6					