



## Informații privind proba de admitere

### MASTERAT:

### Contabilitate și Organizații (în limba engleză)/ Accounting and Organizations (in english)

#### MAIN TOPICS

for the admission to *Accounting and Organizations* Masters Program 2026

#### MSc Accounting and Organizations

#### Contabilitate și Organizații (în limba engleză)

Candidates have the possibility to choose between the two tracks

#### Trak 1

#### THE MAIN RESEARCH TOPIC: "Research Proposal on a business & economics topic"

Each research proposal must be based on a *main research question*. Having a research proposal in mind and starting from the identified research question, the candidate will present an overview of the planned research process. The research question will be identified and formulated by the candidate based on her/his personal interests and it may be based on the previously developed bachelor thesis.

The research proposal should include the following:

- Title of the Proposal
- Summary of the Proposal
- Background for the Research Question
- Review of Research Literature
- Outline of the Proposal
- Selective Research Bibliography

#### REFERENCES:

ICAS, Guidance notes for prospective funding applicants, 2015

Available at:

[https://www.icas.com/\\_data/assets/pdf\\_file/0003/2478/F6910-Guidance-Notes-for-Researchers-Appling-for-Funding-ICAS.pdf](https://www.icas.com/_data/assets/pdf_file/0003/2478/F6910-Guidance-Notes-for-Researchers-Appling-for-Funding-ICAS.pdf)

CIMA, Seedcorn grants, 2015

Available at:

<http://www.cimaglobal.com/Documents/Research%20initiative/Research%20Initiative%20Guidance%20Notes%202014.pdf>

ICAEW, Guidance Notes to Research Funding Applicants, 2015

Available at:

<http://www.icaew.com/en/technical/research-and-academics/research-project-funding>

## Trak 2

Candidates may opt for either the Accounting Case Study or the Economics Case Study.

### (1) **THE MAIN ADMISSION TOPIC: “Solving an accounting Case Study”**

#### **Recording accounting transactions and filling in the General Ledger, the Ledger and the Final Balance Sheet**

At the beginning of the financial reporting period, an entity presents the following elements: software 24,000 lei (entry value) and cumulated amortization already recorded for software 4,000 lei; finished products 8,000 lei; other reserves 3,000 lei; raw materials 7,000 lei; customers – accounts receivables 4,000 lei; cash at bank in lei 5,000 lei; petty cash in lei 1,000 lei; suppliers – accounts payable 8,000 lei; employees – salaries payable 2,000; long term bank loan 10,000 lei; subscribed and paid in capital 20,000 lei, legal reserves 2,000 lei.

#### ***The following economic transactions take place during the financial reporting period:***

1. The employees – salaries payable are paid through bank transfer.
2. Finished products are obtained at an actual production cost of 9,000 lei.
3. A 500 lei monthly amortization for the software is recorded.
4. 1,000 lei are collected from customers – on accounts receivables- through bank transfer.
5. The company closes the expenses and revenues (income) accounts.

#### ***Requirements:***

- i. ***Record the above presented accounting transactions into the General Ledger (chronological evidence).***
- ii. ***Fill in the corresponding accounts into the Ledger (systematic evidence) and close the accounts.***
- iii. ***Fill in the Final Balance Sheet at the end of the case study.***

#### **REFERENCES:**

1. O.M.F.P. nr. 1802 din 2014 pentru aprobarea Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, cu modificările și completările ulterioare.

### (2) **THE MAIN ADMISSION TOPIC: “Solving an economics Case Study”**

#### **Solving a Case Study by considering the triggering event, the context and initial situation, market effects (prices, consumers, companies, side effects etc.) and personal conclusions.**

Develop a case study on the increase in coffee beans prices and its impact on the market by considering the particular case of 2025 when assuming the global coffee beans production decreased with 25% due to some of the largest coffee beans makers (such as Brazilia, Columbia, Vietnam) being affected by severe drought – the triggering event. Make sure to cover the context and initial situation, market effects (prices, consumers, companies, side effects etc.) and personal conclusions.

#### **REFERENCES:**

Feel free to use any references that you consider relevant and valid for the given topic.

Conf.univ.dr. Victor O. Müller

Prodecan cu atribuții interimare de Decan