

DEPARTAMENTUL: CONTABILITATE ȘI AUDIT

| Nume       | Prenume         | Profesor                         | Tema profesor  |
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| ABDULA     | ELIS            | Conf.univ.dr. Dragomir Voicu Dan | The recognition and measurement of revenue from contracts with customers (IFRS 15)     |
| ALBU       | ANDREEARALUCA   | Conf.univ.dr. Vulpoi Marcel      | Competitive forces, the business context and the impact on financial performance       |
| Benchea    | Silviu          | Conf.univ.dr. Paunescu Mirela    | OMV Petrom SA: A compasion between RO GAAP and IFRS                                    |
| BICAN      | MIHAELA         | Conf.univ.dr. Dobroteanu Camelia | Risks: key coordinates in planning and onducting the internal audit engagement         |
| BOLINTEANU | SIMONAMARIA     | Conf.univ.dr. Dobroteanu Camelia | Internal audit function in the organizational context: limits and challenges           |
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| BUGAEVSKI  | NATALIA         | Conf.univ.dr. Dobroteanu Camelia | Internal auditing in the organizational context: limits and challenges                 |
| CERNICA    | FLORINALEXANDR  | Conf.univ.dr. Paunescu Mirela    | Fraud and error in financial accounting and reporting.                                 |
| Copaci     | Stefan Octavian | Conf.univ.dr. Dragomir Voicu Dan | The role of external audit in reducing the risk of financial fraud                     |
| DELOST     | ANDREIRAZVAN    | Prof.univ.dr. Lungu Camelia      | CVP analysis for decision making process   |
| DOGARI     | Viorel          | Conf.univ.dr. Dragomir Voicu Dan | Recognition and measurement of tangible fixed assets: IFRS and European regulations.   |
| Dorobantu  | GABRIEL         | Conf.univ.dr. Popa Adriana       | Rple of company s financial statements in the decision making process                  |
| Enache     | Corina Mariana  | Conf.univ.dr. Nichita Mirela     | Recognition and measurement of inventories: the accounting policies of European firms. |
| GHEORGHE   | ANDREEMIHAEL    | Conf.univ.dr. Dragomir Voicu Dan | Recognition and measurement of tangible fixed assets: IFRS and European regulations.   |

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| GRIGORESCU | ANDREEA           | Conf.univ.dr. Dragomir Voicu Dan | Ethical aspects in the accounting profession:<br>Implication for corporate management                            |
| IONESCU    | DARIUSCRISTIAN    | Conf.univ.dr. Dragomir Voicu Dan | Professional and ethical challenges for accountants.   |
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| MOISE      | GEORGIANAFLORE    | Conf.univ.dr. Dragomir Voicu Dan | Corporate strategy and its impact on financial performance   |
| MURUIANU   | ELENASABINA       | Conf.univ.dr. Dragomir Voicu Dan | The recognition and reporting of accounting elements in relation to corporate social responsibility initiatives. |
| NICA       | DIANAMARIA        | Conf.univ.dr. Dragomir Voicu Dan | Fraud and error in financial accounting and reporting.   |
| NICA       | ANDREEACRISTINA   | Conf.univ.dr. Dragomir Voicu Dan | Environmental accounting elements in the accounting cycle and the financial statements.                          |
| NICULCEA   | Andreea           | Conf.univ.dr. Dragomir Voicu Dan | Corporate structure and its impact on financial performance.   |
| Niculescu  | Alexandru Gabriel | Conf.univ.dr. Vulpoi Marcel      | Financial reporting implications COVID 19 pandemic crisis in the case of Ramanien entities                       |
| Pepenel    | Alexandru Nicolae | Conf.univ.dr. Girbina Madalina   | Recognition oand measurement of tangible fixed assets :IFRS and European regulations                             |
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| RARINCA    | COSMIN            | Conf. univ. dr. Nichita Mirela   | Accounting education: A comparison of EU and UK organisations.   |

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| STANCU        | ANDREISILVIU     | Conf.univ.dr. Dragomir Voicu Dan | Impairment of assets (IAS 36) and non-current assets held for sale (IFRS 5)                  |
| Stancu        | Roxana Alexandra | Prof.univ.dr.Lungu Camelia       | Recognition oand measurement of tangible fixed assets :IFRS and European regulations         |
| STEFANESCU    | RADUSTEFAN       | Conf.univ.dr. Dragomir Voicu Dan | Factors and consequences of international accounting scandals.                               |
| TATARU        | ELENATEODORA     | Conf.univ.dr. Dragomir Voicu Dan | Recognition and measurement of intangible assets: the application of IFRS in European firms. |
| VIJIALA       | ROBERTFLORIAN    | Dobroteanu Camelia               | Comparative study on the professional ethics of internal and external auditors               |
| VINTILABOBOCE | ROBERT           | Conf.univ.dr. Dobroteanu Camelia | Consider the risk of fraud in the context of internal auditing.                              |
| Vladoiu       | Ruben Adrian     | Prof.univ.dr. Albu Catalin       | Professional and ethical challenges for accountants.   |
| VOVEC         | NICOLAECHRISTIA  | Conf.univ.dr. Dragomir Voicu Dan | Corporate structure and its impact on financial performance.                                 |