**2023 – TOPICS FOR BACHELOR THESIS DEFENSE – ORAL EXAM**

**Accounting and Management Information Systems**

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| Accounting policies for property, plant and equipment (definition, recognition, initial measurement, measurement subsequent to initial recognition, amortization, disposal) | [1] | 211-222 |
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**Bibliography**

| **No.** | **Literature references** |
| --- | --- |
| [1] | Feleagă, Liliana;Feleagă, Niculae;Dumitrașcu, Luminița Mihaela | *Contabilitate financiară conform IFRS/IFRS Financial Accounting*, Editura ASE, București, 2017. |
| [2]  | IASB  | *IAS 1 Presentation of Financial Statements,* IFRS Foundation, 2010, online at eifrs.ifrs.org/eifrs/bnstandards/en/2016/ ias01.pdf |