

**ACCOUNTING AND AUDITING DEPARTMENT**  
**TOPICS FOR BACHELOR PAPER (English Program)**  
**Academic year 2023-2024**

**Prof. Nadia Albu, PhD**

The relationship between globalization and IFRS application in Romania  
Do companies from countries characterized by a transparency accounting value disclose more?  
To amortize or not to amortize goodwill – standard setting and consequence on practice

**Prof. Lungu Camelia Iuliana, PhD**

The role of cost-volume-profit analysis in business decisions: a case study  
Empirical study on the use of target costs in business decisions  
Empirical study on the implications of cost analysis in the design of a business plan  
Empirical study on the use of the Balanced Scorecard in strategy-focused organizations

**Prof. Dragomir Voicu Dan, PhD**

Recognition and measurement of tangible fixed assets: IFRS and European regulations  
Recognition and measurement of inventories: the accounting policies of European firms  
Recognition and measurement of intangible noncurrent assets and intellectual capital: the application of IFRS in European firms  
Treasury management and cash flow reporting in European firms  
Corporate structure and its impact on financial performance  
Corporate strategy and its impact on financial performance  
Environmental accounting elements in the financial statements of economic entities  
Fraud, error and creative accounting. Methods for identification and prevention  
The recognition and measurement of revenue from contracts with customers (IFRS 15)  
Financial risks and the reporting of provisions and contingent liabilities (IAS 37)  
The effect of recent economic crises on the financial performance of European companies  
Accounting and financial reporting of new types of digital assets  
Financing structure of listed entities and accounting policies used for different forms of financing  
The statement of changes in equity and statement of comprehensive income from the perspective of IFRS

**Assoc. Prof. Mocanu Mihaela, PhD**

An overview of ethical practices in the banking industry.  
What are the perceived risks in the Romanian audit industry?  
Are women suited to accountancy positions?  
Accounting education: A comparison of EU and UK organisations  
Accounting education: A comparison of Asian and European organisations  
Investigating the effects of gender on women's experiences with the accounting profession in the UK.  
Do internal controls have an impact on employees? A case study within the banking industry  
To what extent does gender bias hinder the recruitment, development and motivation of female accountants?  
An analysis of the tradition of auditing consultancy firms providing audit and assurance services in emerging economies.  
How is risk-based auditing different from traditional auditing?

**Assoc. Prof. Conf.univ.dr. Dobroteanu Camelia, PhD**

The relationship between the external audit and the client's corporate governance  
Specific considerations in auditing of (inventories/receivables/non-current assets...)  
Consideration of going concern in audit engagements  
Risks: key considerations in planning and conducting audit engagements  
Materiality – the keystone in auditor's professional judgment  
Audit evidence and procedures: the background for audit opinion  
The assessment of internal control system: the foundation for audit engagement effectiveness  
The audit report: limits and challenges  
The role of professional and supervisory bodies in the audit market  
The audit engagement's final stage: specific audit procedures  
Auditor's independence: the keystone for professional reputation  
Specific considerations of the risk of fraud: limits and challenges  
The relationship between internal and external auditors  
The relationships between internal audit and audit committee  
A comparative study on audit committees  
The internal audit function: limits and challenges  
The use of sampling in auditing  
Specific considerations regarding the compliance audit of (a section to be chosen by the student) in the case of company XXXX

**Assoc. Prof. Popa Adriana Florina, PhD**

Accounting and fiscal issues on corporate profit tax  
Corporate profit tax and its impact on the financial position and the performance of a company  
Accounting and fiscal issues on labor taxation  
Accounting and fiscal issues on value added tax  
Accounting and fiscal administration of the company. Fiscal optimization techniques  
Role of tax consultancy within the company. Conceptual approaches and specific practices.  
Accounting and disclosure of information for agricultural activities  
Accounting result. Recognition and measurement of revenues and expenses  
Role of the financial statements in the decision-making process  
Organization and practice of accounting and fiscal services  
Accounting treatments and fiscal implications in the electronic commerce.  
Transactions with goods - rules of indirect taxation and applicable accounting treatments  
Operations in the field of VAT - services and their specific accounting and fiscal treatments  
Value added tax in the digital age  
Modern sources of business financing. Accounting treatment and fiscal implications  
Accounting and fiscal treatments in a certain field of activity (tourism, trade, etc.)  
Other topics proposed by students

**Assoc. Prof. Vulpoi Marcel, PhD**

*Students will propose original and innovative topics*

**Assoc. Prof. Paunescu Mirela, PhD**

Auditing the fixed assets/cash and cash equivalents/ inventory etc.

An audit guide for setting the materiality

Frauds – practical examples and how could have the auditor discover them sooner

The internal control system in case of the fixed assets/cash and cash equivalents/ inventory etc.

**Assoc. Prof. Nichita Mirela, PhD**

Accounting policies and financial reporting. Case of ... (name of company)

Accounting policies regarding assets' disclosure. Case of ... (name of company)

Accounting policies regarding liabilities' disclosure. Case of ... (name of company)

Accounting policies regarding financial and non-financial performance. Case of ... (name of company).

*Remark: Students may propose original and innovative topics*

**Lect. Ponorică Andreea Gabriela, PhD**

Key Performance Indicators' Analysis – Case Study for a Business

Management Accounting and Social Responsibility

Innovation Costs System in Management Accounting

Improvement of Costs Allocation as a Management's Responsibility

Financial Analysis for Business Plan

**Lect. Dumitrascu Mihaela Luminita, PhD**

Social responsibility, strategies and practices

Corporate social responsibility in multinational groups

Sustainability and social responsibility in multinational groups

Food and nutrition policies and social responsibility

Brexit, influences in international reporting

Impact of SARS-COV-2 on financial reporting

Accounting policies and treatments regarding property, plant and equipment IAS 16

Accounting policies and treatments regarding intangible assets IAS 38

Accounting treatments and accounting analysis regarding IAS 7

Presentation of financial statements IAS 1

Accounting policies and treatments regarding income tax IAS 12

Accounting for lease contracts in accordance with IFRS 16

**Head of department,**

**Prof. Mihai Paunica, PhD**

**Office assistant of Head of department,  
Silvia Ivascu**