

ACCOUNTING AND AUDITING
PROPOSED TOPICS FOR DISERTATION THESIS
Academic year 2024-2025

Prof. Albu Cătălin, PhD

1. The role of costs in the decision-making process: the case of... (company, instrument)
2. The adoption and use of management accounting practices by Romanian entities
3. Strategic management accounting in Romanian entities: the case of... (company, instrument)
4. Behavioral issues in management accounting/performance management
5. The management accountant of the future: roles, responsibilities and functions
6. Sustainable management accounting: practices, challenges, opportunities
7. Techniques, roles and procedures within the budgetary system
8. Behavioral issues in performance management
9. Divisional performance management of Romanian entities
10. Performance management of not-for-profit organizations
11. The use of modern performance management techniques (Balanced Scorecard, 6 Sigma etc.) in Romanian organizations

Prof. Albu Nadia, PhD

1. IFRS reporting practices in Central and Eastern Europe: A comparative study
2. The convergence process of national regulations with IFRS – the case of Romania
3. An investigation of the compliance with IFRS – the case of Romanian listed entities
4. The consequences of the IFRS application in Romania - the case of listed entities
5. Financial and non-financial reporting practices in Romania – an institutional analysis
6. The transparency level of the annual reports of listed companies – a comparative study
7. An investigation of the economic and politic factors that influence the decision to adopt IFRS/IFRS for SMEs

Prof. Dragomir Voicu Dan, PhD

1. Corporate transparency and financial performance in European companies.
2. Business codes of ethics. Comparative perspectives.
3. Corporate governance reports. Comparative perspectives.
4. Corporate governance structures and their impact on financial performance.
5. The evolution of sustainability reporting in the European Union and empirical evidence.
6. Integrated reporting and empirical evidence from European companies.
7. ESG (environmental, social, governance) performance in the European context.
8. Corporate performance and the UN Sustainable Development Goals in the European context.
9. Sustainable business models and measuring environmental and social performance.

Prof. Ionașcu Mihaela, PhD

1. Evidence of creative accounting in Romania
2. Drivers of earnings management in emerging markets
3. The ethics of creative accounting
4. Prudence in financial reporting: theory and empirical evidence
5. The value relevance of performance indicators
6. The impact of IFRS adoption on financial reporting quality

7. Drivers of financial reporting quality
8. The impact of IFRS adoption on the value relevance of accounting numbers
9. Financial reporting quality and analysts' forecasts accuracy
10. Costs and benefits of IFRS adoption

Prof. Lungu Camelia Iuliana, PhD

1. Case study regarding the budgeting process in the context of an integrated business plan approach
2. Static budgeting versus flexible budgeting for business strategies
3. Case study regarding the What If Analysis model for short term decisions
4. Case study regarding the opportunity of replacing the traditional costing system with the activity-based costing system
5. Students' academic integrity and business ethics implications in the accounting profession
6. Empirical study regarding the use of the Balanced Scorecard in business strategies
7. Integrated reporting in the context of sustainable development
8. Empirical study regarding the target costing in performance-related corporate decisions
9. Empirical study regarding the use environmental accounting information for business decision
10. Financial ratios and their practical utility in measurement of company performance
11. The impact of mandatory adoption of IFRSs on companies' financial position
12. The impact of mandatory adoption of IFRSs on companies' financial performance
13. Reporting the financial and non-financial performance of the entities
14. Reporting the different types of capital: an integrated perspective
15. Empirical study regarding the influence of social and environmental information on performance reporting

Assoc. Prof. Dobroțeanu Camelia, PhD

1. Specific considerations in auditing of (inventories/receivables/non-current assets...)
2. Audit evidence and procedures: the background for audit opinion
3. The assessment of internal control system: the foundation for the external (or internal) audit engagement
4. Going concern in audit engagements
5. The audit engagement's final stage: specific audit procedures
6. The relationship between external (or internal) audit and corporate governance
7. The audit report: limits and challenges
8. The role of professional and supervisory bodies in the audit market
9. Auditor's independence: the keystone for professional reputation
10. Specific considerations of the risk of fraud in audit engagements: limits and challenges
11. Audit practice management (e.g. quality control/ fees / tendering / appointment)
12. The legal liability of auditors: controversy vs reality
13. Audit of groups: practical matters
14. A comparative study regarding the role played by internal and external auditors
15. A comparative study regarding the audit committee
16. Risks – key issues in planning and conducting internal (or external) audit engagements
17. Management of internal audit function – limitations and challenges
18. Specific considerations in conducting a compliance audit on ... (*section to be decided*) in case of company X

Assoc. Prof. Nichita Mirela, PhD

1. Accounting policies regarding liabilities' disclosure. Case of ... (name of company)
2. Accounting policies regarding financial and non-financial performance. Case of ... (name of company).
3. Reporting practices and policies regarding the environmental and/or social. Case of IT/retail/etc industry.

Assoc. Prof. Popa Adriana Florina, PhD

1. Modernizing of the value added tax. The impact of the transposition of European directives on national law
2. Changes in the VAT system to the current trend of digitization of business models
3. Value added tax in the digital age
4. The impact of digitalization in reporting tax information
5. Direct corporate taxation in the 21st century
6. Fiscal treatments on the platform economy
7. Comparative analysis between the fiscal systems of European Union Countries
8. Comparative analysis on individuals' taxation in European Union Countries/ Romania vs European Union
9. Comparative study on labor taxation in European Union Countries/Romania vs European Union
10. Comparative analysis of direct taxation rules from different European Union countries
11. National and international fiscal regulations on value added tax
12. International double taxation. Content, consequences and avoidance
13. Transfer pricing: a modern global instrument to end corporate tax avoidance
14. Taxpayer behavior under the impact of fiscal policy changes
15. The need for specific accounting regulations on SMEs
16. Accounting and fiscal treatments in tourism
17. Accounting and fiscal treatments in the e-commerce
18. Accounting and fiscal treatments in constructions
19. Taxation of the digital economy – specific treatments

Assoc. Prof. Păunescu Mirela, PhD

1. An audit guide for setting the materiality
2. Group audits – a practical approach
3. Forensic audits – a practical example
4. The impact of technology upon audit – a practical application for debt/suppliers/cash/ fixed assets/ inventory/ others
5. Frauds – practical examples and how could have the auditor discover them sooner
6. Auditing the cash flow – a practical example
7. The impact of the European auditing regulation upon the Romanian audit market
8. Setting a quality control system – a practical approach
9. Audit quality indicators – an example for an audit company
10. The role of the Audit committee and its impact on Audit quality
11. The AML legislation in Romania – some practical examples applied for professional accountants
12. A case study for another type of engagement (such as agreed upon procedures, compilations, revisions, assurance engagements under ISAE 30xx)

13. The risk management system in case of.....

14. The internal control system in case of.....

The student can choose any other subject but should ask approval from the professor first

Lecturer Ponorică Andreea Gabriela, PhD

1. Financial Audit of Final Accounts
2. Materiality and Risk in the Audit Process
3. Error and Fraud – Important Issues in Audit
4. Audit Sampling – Relevance as a Testing Method
5. Ethics as Audit Principle. Consequences of Violating Ethics
6. Auditing a Business in the Context of Financial Crisis
7. Threat to Independence in Audit Process
8. Target Costing – Proactive Method of Cost Computation
9. Dash Board – Pilot Instrument for Short Term Decision Making
10. Compared Analysis of Projects' Financial Return

**Head of department,
Prof. Mihai PĂUNICĂ, PhD**

**Office assistant departament,
Silvia IVAȘCU**