

ACCOUNTING AND AUDIT
PROPOSED TOPICS FOR BACHELOR PAPER (English Program)
Academic year 2024-2025

Prof. Albu Nadia, PhD

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

Prof. Albu Cătălin, PhD

1. The presentation of the statement of financial position by the Romanian entities listed on the Bucharest Stock Exchange
2. The presentation of the statement of financial performance by the Romanian entities listed on the Bucharest Stock Exchange
3. Presentation of the cash flow statement by Romanian entities listed on the Bucharest Stock Exchange
4. Choice and presentation of accounting policies and options by a Romanian company in ... sector
5. Case study on the use of cost systems in a Romanian company in the ... sector
6. Performance measurement system at a company in the ... sector

Prof. Dascălu Cornelia, PhD

1. Research on lending transactions in the new banking digitalization context
2. Research on deposits and current accounts in the new banking digitalization context

Prof. Dumitru Mădălina, PhD

1. Using the Balanced Scorecard for integrated reporting in organisations
2. Preparation of financial statements in the context of the application of Romanian regulations
3. Study on non-financial reporting tools used in companies
4. Job-order costing. Case studies
5. Management accounting - support for economic decisions
6. Implementing budgeting techniques in specific domains
7. Cost-volume-profit analysis in decision making
8. Sustainability reporting in Romania: theory and practice
9. Professional accountants - prepared for the future
10. Advanced costing methods in specific domains
11. Process costing. Case studies
12. Environmental management accounting – support for sustainable enterprises

Prof. Dragomir Voicu Dan, PhD

1. Recognition and measurement of tangible fixed assets: IFRS and European regulations
2. Recognition and measurement of inventories: the accounting policies of European firms
3. Recognition and measurement of intangible noncurrent assets and intellectual capital: the application of IFRS in European firms
4. Treasury management and cash flow reporting in European firms
5. Corporate structure and its impact on financial performance
6. Corporate strategy and its impact on financial performance
7. Environmental accounting elements in the financial statements of economic entities

8. Fraud, error and creative accounting. Methods for identification and prevention
9. The recognition and measurement of revenue from contracts with customers (IFRS 15)
10. Financial risks and the reporting of provisions and contingent liabilities (IAS 37)
11. The effect of recent economic crises on the financial performance of European companies
12. Financing structure of listed entities and accounting policies used for different forms of financing

Prof. Lungu Camelia, PhD

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

Assoc. Prof. Dobroțeanu Camelia, PhD

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

Assoc. Prof. Mocanu Mihaela, PhD

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

Assoc. Prof. Nichita Mirela, PhD

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

Assoc. Prof. Popa Adriana Florina, PhD

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

Assoc. Prof. Păunescu Mirela, PhD

1. Computing the income tax for sole-traders. Some practical examples
2. Computing the corporate income tax for companies
3. Practical aspects concerning VAT: intracommunity acquisitions / intracommunity delivery /deduction rights etc.
4. Computing the income tax for sole-traders. Some practical examples
5. Computing the corporate income tax for companies
6. Practical aspects concerning VAT: intracommunity acquisitions / intracommunity delivery /deduction rights etc.
7. Auditing the fixed assets/cash and cash equivalents/ inventory etc.
8. An audit guide for setting the materiality
9. Frauds – practical examples and how could have the auditor discover them sooner
10. The internal control system in case of the fixed assets/cash and cash equivalents/ inventory etc.

Lecturer Ponorică Andreea Gabriela, PhD

1. Key Performance Indicators' Analysis – Case Study for a Business
2. Management Accounting and Social Responsibility
3. Innovation Costs System in Management Accounting
4. Improvement of Costs Allocation as a Management's Responsibility
5. Financial Analysis for Business Plan

Lecturer Dumitrascu Mihaela Luminita, PhD

1. Social responsibility, strategies and practices
2. Corporate social responsibility in multinational groups
3. Sustainability and social responsibility in multinational groups
4. Food and nutrition policies and social responsibility
5. Brexit, influences in international reporting
6. Impact of Sars-cov-2 on financial reporting
7. Accounting policies and treatments regarding property, plant and equipment IAS 16
8. Accounting policies and treatments regarding intangible assets IAS 38
9. Accounting treatments and accounting analysis regarding IAS 7
10. Presentation of financial statements IAS 1
11. Accounting policies and treatments regarding income tax IAS 12
12. Accounting for lease contracts in accordance with IFRS 16

Lecturer Turuianu (Nechita) Elena, PhD

1. The role played by accounting policies and options. Detecting practices of creative accounting
2. Implications of using the fair value as measurement base for assets
3. The evolution of accounting standardization at the international level and the influence of the international context on Romania
4. The accounting treatment of changes in estimates and changes in accounting policies according to IAS 8
5. The impact of IFRS application on the quality of financial reporting
6. The statement of financial position (balance sheet) – Presentation, recognition criteria and measurement bases for assets and liabilities
7. The statement of comprehensive income (income statement) - Presentation, recognition and measurement of revenues and expenses
8. Statement of cash flows – Presentation and analysis
9. The accounting treatment of an entity's assets according to IAS/IFRS – IAS 2 Inventories
10. The accounting treatment of an entity's assets according to IAS/IFRS – IAS 16 Property, plant and equipment
11. Accounting treatment of an entity's liabilities according to IAS/IFRS – IAS 12 Income taxes
12. Accounting policies for the recognition, measurement and presentation of assets in the financial statements

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

**Office assistant departament,
Silvia IVAȘCU**