Departament Contabilitate și Audit

**Topic for Bachelor degree – CIG IF EN**

| **No.** | **Name and surname** | **Topic** | **No of seats available**  **(min 3 – max 15)** |
| --- | --- | --- | --- |
|  | **Prof. univ. dr. Dragomir Voicu Dan** | 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 and social accounting in the annual reports of European companies  8. The recognition and measurement of revenue from contracts with customers (IFRS 15)  9. Financial risks and the reporting of provisions and contingent liabilities (IAS 37)  10. The effect of recent economic crises on the financial performance of European companies  11. Financing structure of listed entities and accounting policies used for different forms of financing  12. The analysis of sustainable business models in relation to financial position and performance | **Max 12** |
|  | **Prof. univ. dr. Dumitru Mădălina** | 1. Using the Balanced Scorecard for integrated reporting in organisations  2. Value added statement – integrated tool for performance reporting  3. Study on sustainability 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 | **Max 12** |
|  | **Conf. univ. dr. Dobroțeanu Camelia** | 1. The relationship between the extenal 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 planing 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 challanges 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 challanges 13. The relationship between internal and external auditors 14. The relationships between internal audit and audit committee 15. A comparative study on audit commeettees 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 | **Max 12** |
|  | **Conf. univ. dr. Vulpoi Marcel** | 1. Online shopping vs offline shopping  2. The art of making money in the music industry  3. The Grey Taxation  4. When success is measured in cost per square meter.  5. Investments’ opportunity in Today’s World | **4** |
|  | **Conf. univ. dr. Nichita Mirela** | 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 matters. Case of IT/retail/etc industry.  **Students are encouraged to propose particular themes.** | **5** |
|  | **Prof. univ. dr.. Dascălu Cornelia** | 1. Research on lending tranzactions in the new banking digitalization context  2. Research on deposits and current accounts in the new banking digitalization context | **3** |
|  | **Prof. univ. dr. Albu Cătălin** | 1. The presentation of the statement of financial position by the Romanian entities listed on the  Bucharest Stock Exchange  2. The presentation of the a statement of profit or loss and other comprehensive income for the  period by the Romanian entities listed on the Bucharest Stock Exchange  3. Presentation of the statement of cash flows by the Romanian entities listed on the Bucharest Stock  Exchange  4. Choice and presentation of accounting policies and options by a Romanian company in the … sector  5. Case study on the use of cost systems in a Romanian company in the … sector  6. Case study on the performance measurement system of a company in the … sector | **5** |
|  | **Prof. univ. dr. Lungu Camelia** | 1.Empirical study on the implications of sustainability requirements on corporate reporting  2.The role of cost-volume-profit analysis in business decisions: a case study  3. Empirical study on the use of target costs in business decisions  4. Empirical study on the implications of cost analysis in the design of a business plan  5. Empirical study on the use of the Balanced Scorecard in strategy-focused organisations | **5** |
|  | **Prof. univ. dr. Albu Nadia** | 1. Study on the presentation of financial statements. The case of companies listed on the  Bucharest Stock Exchange  2. Analysis of financial reporting practices of Romanian companies  3. Comparative study on accounting policies for property, plant and equipment  4. Comparative study on accounting policies for inventories  5. Comparative study on accounting policies for provisions |  |
|  | **Conf. univ. dr. Dumitrșcu Mihaela** | 1. Strategies and Practices of Social Responsibility 2. Corporate Social Responsibility in Multinational Groups 3. Sustainability and Social Responsibility in Multinational Groups 4. Food and Nutrition Policies and Social Responsibility 5. Corporate Governance within Multinational Groups 6. Accounting Policies and Treatments for Inventories – IAS 2 7. The Impact of Digitalization on the Accounting Profession 8. Accounting Policies and Treatments for Property Plant and Equipment –IAS 16 9. Accounting Policies and Treatments for Intangible Assets – IAS 38 10. Accounting Treatments and Analysis for Treasury – IAS 7 11. Presentation of Financial Statements – IFRS 18 12. Accounting Policies and Treatments for Income Tax – IAS 12 13. Accounting for Lease Contracts in accordance with IFRS 16 14. Accounting Policies and Treatments for Investment Property – IAS 40 15. The harmony of accounting (IFRS and US GAAP) 16. Comparison between VAT and Sales Tax | **Max 12** |
|  | **Lect. univ. dr. Ponorîcă Andreea** | 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 | **5** |
|  | **Conf. univ. dr. Păunescu Mirela** | 1. Auditing the fixed assets/cash and cash equivalents/ inventory etc.  2. An audit guide for setting the materiality  3. Frauds – practical examples and how could have the auditor discover them sooner  4. The internal control system in case of the fixed assets/cash and cash equivalents/ inventory etc. | **4** |
|  | **Lect. univ. dr. Turuianu Elena** | 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. The 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 | **6** |
|  | **Lect. univ. dr. Stoica Dragoș Andrei** | 1. Sustainability Reporting and the Role of ESG Disclosure in Corporate Financial  Statements  2. Artificial Intelligence in Accounting: Opportunities, Risks, and Ethical Implications  3. The Impact of IFRS 16 on the Financial Position of Romanian Listed Companies  4. Inventory Valuation under IAS 2: Practical Application in Retail Companies Listed on  BVB | **5** |