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 regulations2. Recognition and measurement of inventories: the accounting policies of European firms3. Recognition and measurement of intangible noncurrent assets and intellectual capital: theapplication of IFRS in European firms4. Treasury management and cash flow reporting in European firms5. Corporate structure and its impact on financial performance6. Corporate strategy and its impact on financial performance7. Environmental and social accounting in the annual reports of European companies8. 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 companies11. Financing structure of listed entities and accounting policies used for different forms of financing12. 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 organisations2. Value added statement – integrated tool for performance reporting3. Study on sustainability reporting tools used in companies4. Job-order costing. Case studies5. Management accounting - support for economic decisions6. Implementing budgeting techniques in specific domains7. Cost-volume-profit analysis in decision making8. Sustainability reporting in Romania: theory and practice9. Professional accountants - prepared for the future10. Advanced costing methods in specific domains11. Process costing. Case studies12. Environmental management accounting – support for sustainable enterprises | **Max 12** |
|  | **Prof. univ. dr. Popa Adriana** | 1. Accounting and fiscal issues on corporate profit tax2. Corporate profit tax and its impact on the financial position and the performance of a company3. Accounting and fiscal issues on labor taxation4. Accounting and fiscal issues on value added tax5. Accounting and fiscal administration of the company. Fiscal optimization techniques6. Role of tax consultancy within the company. Conceptual approaches and specific practices.7. Accounting and disclosure of information for agricultural activities8. Accounting result. Recognition and measurement of revenues and expenses9. Role of the financial statements in the decision-making process10. Organization and practice of accounting and fiscal services11. Accounting treatments and fiscal implications in the electronic commerce.12. Transactions with goods - rules of indirect taxation and applicable accounting treatments12. Operations in the field of VAT - services and their specific accounting and fiscal treatments13. Value added tax in the digital age14. Modern sources of business financing. Accounting treatment and fiscal implications15. Accounting and fiscal treatments in a certain field of activity (tourism, trade, etc.)Other topics proposed by student | **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 shopping2. The art of making money in the music industry3. The Grey Taxation4. 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 ofcompany).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 context2. 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 theBucharest Stock Exchange2. The presentation of the a statement of profit or loss and other comprehensive income for theperiod by the Romanian entities listed on the Bucharest Stock Exchange3. Presentation of the statement of cash flows by the Romanian entities listed on the Bucharest StockExchange4. Choice and presentation of accounting policies and options by a Romanian company in the … sector5. Case study on the use of cost systems in a Romanian company in the … sector6. 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 reporting2.The role of cost-volume-profit analysis in business decisions: a case study3. Empirical study on the use of target costs in business decisions4. Empirical study on the implications of cost analysis in the design of a business plan5. 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 theBucharest Stock Exchange2. Analysis of financial reporting practices of Romanian companies3. Comparative study on accounting policies for property, plant and equipment4. Comparative study on accounting policies for inventories5. 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 Business2. Management Accounting and Social Responsibility3. Innovation Costs System in Management Accounting4. Improvement of Costs Allocation as a Management’s Responsibility5. 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 materiality3. Frauds – practical examples and how could have the auditor discover them sooner4. 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 accounting2. Implications of using the fair value as measurement base for assets3. The evolution of accounting standardization at the international level and the influence of the international context on Romania4. The accounting treatment of changes in estimates and changes in accounting policies according to IAS 85. 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 liabilities7. The statement of comprehensive income (income statement) - Presentation, recognition and measurement of revenues and expenses8. Statement of cash flows – Presentation and analysis9. The accounting treatment of an entity’s assets according to IAS/IFRS – IAS 2 Inventories10. The accounting treatment of an entity’s assets according to IAS/IFRS – IAS 16 Property, plant and equipment11. The accounting treatment of an entity’s liabilities according to IAS/IFRS – IAS 12 Income taxes12. 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 FinancialStatements2. Artificial Intelligence in Accounting: Opportunities, Risks, and Ethical Implications3. The Impact of IFRS 16 on the Financial Position of Romanian Listed Companies4. Inventory Valuation under IAS 2: Practical Application in Retail Companies Listed onBVB | **5** |