



**ACADEMIA DE STUDII ECONOMICE DIN BUCUREȘTI**  
**FACULTATEA DE CONTABILITATE ȘI INFORMATICĂ DE**  
**GESTIUNE**  
**DEPARTAMENTUL DE CONTABILITATE ȘI AUDIT**  
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**Topic for Bachelor degree – CIG IF EN**

No.	Name and surname	Topic proposed	No of seats available min 3–max 15
1.	Prof. univ. dr. Albu Cătălin	<ol style="list-style-type: none"> <li>1. The presentation of the statement of financial position by the Romanian entities listed on the Bucharest Stock Exchange</li> <li>2. The presentation of a statement of profit or loss and other comprehensive income for the period by the Romanian entities listed on the Bucharest Stock Exchange</li> <li>3. Presentation of the statement of cash flows by the Romanian entities listed on the Bucharest Stock Exchange</li> <li>4. Choice and presentation of accounting policies and options by a Romanian company in the ... sector</li> <li>5. Case study on the use of cost systems in a Romanian company in the ... sector</li> <li>6. Case study on the performance measurement system of a company in the ... sector</li> </ol>	<b>5</b>
2.	Prof. univ. dr. Albu Nadia	<ol style="list-style-type: none"> <li>1. Study on the presentation of financial statements. The case of companies listed on the Bucharest Stock Exchange</li> <li>2. Study on the application of IFRS accounting options by listed companies</li> <li>3. Globalization and the benefits of applying IFRS</li> <li>4. Study on the application of accounting policies for intangible assets</li> </ol>	<b>5</b>
3.	Prof. univ. dr. Dragomir Voicu Dan	<ol style="list-style-type: none"> <li>1. Business codes of ethics. Comparative perspectives.</li> <li>2. Corporate governance reports from a comparative perspective in the European Union.</li> <li>3. Corporate governance structures and their impact on financial performance.</li> <li>4. The evolution of sustainability reporting in the European Union and empirical evidence.</li> <li>5. ESG (environmental, social, governance) performance in the European context.</li> <li>6. Corporate performance and the UN Sustainable Development Goals in the European context.</li> <li>7. Sustainable business models and measuring environmental and social performance.</li> <li>8. EU Taxonomy of sustainable activities and financial performance in the European Union.</li> <li>9. Circular economy models and financial performance in the European Union.</li> </ol>	<b>7</b>
4.	Prof. univ. dr. Dumitru Mădălina	<ol style="list-style-type: none"> <li>1. Using the Balanced Scorecard for integrated reporting in organisations</li> <li>2. Value added statement – integrated tool for performance reporting</li> <li>3. Study on sustainability reporting tools used in companies</li> <li>4. Job-order costing. Case studies</li> <li>5. Management accounting - support for economic decisions</li> <li>6. Implementing budgeting techniques in specific domains</li> <li>7. Cost-volume-profit analysis in decision making</li> <li>8. Sustainability reporting in Romania: theory and practice</li> <li>9. Professional accountants - prepared for the future</li> <li>10. Advanced costing methods in specific domains</li> <li>11. Process costing. Case studies</li> <li>12. Environmental management accounting – support for sustainable enterprises</li> </ol>	<b>12</b>
5.	Prof. univ. dr. Lungu Camelia	<ol style="list-style-type: none"> <li>1. Empirical study on the implications of sustainability requirements on corporate reporting</li> <li>2. The role of cost-volume-profit analysis in business decisions: a case study</li> <li>3. Empirical study on the use of target costs in business decisions</li> </ol>	<b>5</b>

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		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	
6.	Prof. univ. dr. Dascălu Cornelia	1. Research on lending transactions in the new banking digitalization context 2. Research on deposits and current accounts in the new banking digitalization context	3
7.	Prof. univ. dr. Ionaşcu Mihaela	1. Statement of financial position: preparation and decision usefulness 2. Statement of comprehensive income: preparation and decision usefulness 3. Statement of cash flows: preparation and decision usefulness 4. Recognition and measurement of tangible fixed assets 5. Recognition and measurement of intangible assets 6. Recognition and measurement of inventories 7. Accounting for lease contracts in accordance with IFRS 16 8. Revenue recognition and measurement in accordance with IFRS 15 9. Presentation of financial statements in accordance with IFRS 18 10. An empirical evaluation of the usefulness of information on companies' performance for the capital market Note: Topics proposed by students may also be accepted, subject to the approval of the academic supervisor.	5
8.	Conf. univ. dr. Dobroţeanu Camelia	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 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 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	12
9.	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
10.	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
11.	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)	5

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		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.	
12.	Lect. univ. dr. Dumitrașcu 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	10
13.	Lect. univ. dr. Ponorică 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
14.	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 1 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
15.	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