



Program de masterat: **CONTABILITATE, AUDIT ȘI INFORMATICĂ DE GESTIUNE (EN)**
Accounting and Management Information Systems

Teme propuse pentru Lucrarea de disertație
Proposed Topics Dissertation Thesis

Nr. crt.	Professor	Proposed Topics
1.	Prof. univ. dr. Albu Nadia	<ol style="list-style-type: none">1. Analysis of the degree of compliance with IFRS for companies listed on the Bucharest Stock Exchange2. Study on the consequences of applying IFRS in Romania: the case of listed companies3. Analysis of the evolution of the use of IFRS globally4. Analysis of the processes for developing accounting standards and regulations5. Comparative study on the presentation of financial statements in accordance with IFRS6. Amortizing or not the goodwill – accounting policies, organizational practices and arguments for standard setters7. Study on the application of accounting policies for intangible assets in the pharmaceutical industry
2.	Prof. univ. dr. Gușe Raluca	<ol style="list-style-type: none">1. Sustainability reporting in Romania2. Quality of sustainability reporting in Romania3. Accounting policies regarding the measurement for financial reporting in Romania
3.	Prof. univ. dr. Ionașcu Mihaela	<ol style="list-style-type: none">1. Creative Accounting Practices: a Survey-Based Analysis of Perceptions, Drivers, and Ethical implications2. Determinants of Earnings Management: An Empirical Analysis of Listed Companies3. Identifying Creative Accounting Red Flags: An Empirical Analysis of Listed Companies4. Recognition and Measurement of Revenue from Contracts with Customers under IFRS 15: Decision Usefulness5. Accounting Treatment of Lease Contracts under IFRS 16: Decision Usefulness6. Recognition and Measurement of Financial Instruments under IFRS 9: Decision Usefulness7. Share-Based Payments under IFRS 2 as Instruments for Management Incentives8. Drivers of financial reporting quality: Survey-Based Analysis or Empirical Research9. Empirical Analysis of the Impact of Financial Performance Information on Stock Prices of Listed Companies10. Corporate Governance (Board Size, Diversity, etc.) and Its Influence on Financial Performance: Survey-Based Analysis or

Nr. crt.	Professor	Proposed Topics
		Empirical Research 11. Environmental Performance (Resource Use, Emissions, Innovation) and Its Effects on Company Performance: Survey-Based Analysis or Empirical Research 12. The Relationship between ESG Performance (Environmental, Social, Governance) and Company Performance: Survey-Based Analysis or Empirical Research Note: <i>Topics proposed by students may also be accepted, subject to the approval of the academic supervisor.</i>
4.	Prof. univ. dr. Lungu Camelia Iuliana	1. The budgeting process in the context of an integrated business plan approach 2. Static budgeting versus flexible budgeting for business strategies 3. What If Analysis model for short term decisions 4. Discussion on 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. The use of the Balanced Scorecard in business strategies 7. Reshaping corporate reporting in the context of sustainable development 8. Target costing for performance-related corporate decisions 9. The use environmental accounting information for business decisions 10. The impact of mandatory adoption of IFRSs on companies' financial position 11. The impact of mandatory adoption of IFRSs on companies' financial performance 12. Reporting the financial and non-financial performance of the entities 13. The influence of social and environmental information on performance reporting
5.	Prof. univ. dr. Voicu Dan Dragomir	1. Business codes of ethics. Comparative perspectives 2. Corporate governance reports from a comparative perspective in the European Union 3. Corporate governance structures and their impact on financial performance 4. The evolution of sustainability reporting in the European Union and empirical evidence 5. ESG (environmental, social, governance) performance in the European context 6. Corporate performance and the UN Sustainable Development Goals in the European context 7. Sustainable business models and measuring environmental and social performance 8. EU Taxonomy of sustainable activities and financial performance in the European Union 9. Circular economy models and financial performance in the European Union
6.	Conf. univ. dr. Dobroțeanu Camelia Iuliana	1. The relationship between the external auditor and the client's audit committee 2. Risks: key considerations in planning and performing audit engagements 3. Materiality – the foundation of the auditor's professional judgment

Nr. crt.	Professor	Proposed Topics
		4. The audit report: limitations and challenges 5. The final review stage of an audit engagement: specific procedures 6. A comparative study on the audit committee 7. Auditor independence: the essence of professional reputation 8. Specific considerations regarding the compliance audit of ... (structure chosen by the student) at the company ... 9. The auditor's consideration of fraud risk – a scenario-based discussion 10. Is there a relationship between the audit opinion and the audit fee? 11. Financial and audit reports – twin documents in securing investor confidence 12. Functional and operational independence of internal audit 13. The legal responsibility of the auditor 14. Competition in the national audit market 15. Differences in perceptions and expectations in auditing
7.	Conf. univ. dr. Mocanu Mihaela	1. Fees in financial auditing – a systematic review of the literature 2. Quality in financial auditing in the context of current regulations in Romania / in country X 3. The audit report and the expectations of the general public regarding financial auditing 4. Management accounting in the national and international healthcare system 5. Financial auditing in SMEs in a risk-oriented approach 6. The corporate governance system and its impact on financial performance
8.	Conf. univ. dr. Dobre Florin	Topics proposed by students
9.	Lect. univ. dr. Ponorîca Andreea Gabriela	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 Note: Topics proposed by students may also be accepted, subject to the approval of the academic supervisor.