

## **The Examination Syllabus and the Bibliography for the Contest on Position 59 - Lecturer**

### **Subject: Audit and assurance**

#### **Contents**

1. The nature, objectives, and the scope of assurance services
2. Audit regulation and corporate governance frameworks
3. Auditors professional ethical conduct
4. Audit planning and risk assessment: objectives and principles, risk of material misstatement and fraud, analytical procedures, audit documentation
5. Internal control assessment: systems and components, tests of control, assessment, communication and reporting
6. Audit evidence: procedures, sampling, CAT
7. Audit programs for major structures of financial statements
8. Financial statements reviews: subsequent events, going concern, management letters, final examination
9. Audit report: types of audit opinion and audit reports, post-audit responsibilities

#### **Bibliography**

- ACCA , Paper F8 Int/UK Audit&Assurance – Complete Text, Kaplan Publishing, annual publication
- ACCA, Paper F8 Int/UK Audit&Assurance – Exam Kit, Kaplan Publishing, annual publication
- ACCA, Paper F8 Int/UK Audit&Assurance – Pocket Notes, Kaplan Publishing, annual publication
- ACCA , Paper F8 Int/UK Audit&Assurance – Complete Text, Kaplan Publishing, annual publication
- ACCA, Paper F8 Int/UK Audit&Assurance – Exam Kit, Kaplan Publishing, annual publication
- ACCA, Paper F8 Int/UK Audit&Assurance – Pocket Notes, Kaplan Publishing, annual publication

### **Subject: Financial accounting**

#### **Contents**

1. Conceptual accounting framework: users of financial statements; the objective of financial statements; qualitative characteristics of accounting information; structures of the financial statements; definition of assets, liabilities, owners equity, income (gains), expenses (losses); criteria for recognition of the elements of financial statements; measurement bases
2. Basic concepts of accounting and general accepted accounting principles presented in national and international rules: basic concepts, accounting principles
3. Accounting treatment of the specific transactions and other events for the following elements: non-current assets (intangible, tangible and financial); current assets (inventories, receivables, cash and bank accounts, short-term investments); current liabilities and long term liabilities; owners equity; income; expenses

4. Financial statements: closing procedures; preparation and presentation of financial statements; analysis of the data provided by the financial statements

## **Bibliography**

- Hennie van Greuning, Standarde Internationale de Contabilitate. Ghid practic – International Accounting Standards. A practical Guide, Irecson, Bucuresti, 2011, Romania
- Mihai Ristea (coord.), Contabilitatea societatilor comerciale, Editura Universitara, Bucuresti, 2009, Romania
- Ghid pentru intelegerea si aplicarea Standardelor Internationale de Contabilitate, CECCAR, Bucuresti, 2009, Romania
- Glavan E. M., Paunescu M., Calu D.A., Contabilitate financiara, ASE, Bucuresti, 2013, Romania
- Popa A. F. , Contabilitatea si fiscalitatea rezultatului intreprinderii, CECCAR, Bucuresti, 2011, Romania
- Guse G. R., Evaluare, valoare, pret si cost in contabilitate, CECCAR, Bucuresti, 2011, Romania
- Legea contabilitatii nr. 82/1991 cu modificarile si completarile ulterioare
- OMFP nr. 1802/2014 privind Reglementarile contabile conforme cu directivele europene
- [www.accaglobal.com](http://www.accaglobal.com)
- [www.ifac.org](http://www.ifac.org)
- [www.iasplus.com](http://www.iasplus.com)

**Subject:** Managerial Accounting

## **Content**

1. The concepts and principles of managerial accounting: sources of accounting information and its role; the users of accounting information; the attributes of accounting information for management to assist in the planning, control and substantiation of decisions; Planning levels; Centers of responsibility; Correlation with financial accounting.
2. Expenses - cost elements. Cost types: classification and cost elements, direct and indirect costs, variable and fixed costs, marginal costs, product cost, and cost of the period
3. Indirect costs. Indirect expenses-specific treatments
4. Methodology for calculating costs
5. Cost method by activity
6. Cost-volume-profit model. Determination of basic indicators
7. Relevant costs to decision-making

## **Bibliography**

- Albu N., Albu C., Instrumente de management al performantei, vol. 1, Editura Economica, Bucuresti, 2003, Romania
- Caraiani C., Dumitrana M. (coord.), Contabilitate de gestiune & Control de gestiune, Editura Universitara, Bucuresti, 2008, Romania
- Dumitru M., Calu D., Contabilitate de gestiune, Editura Contaplus, Bucuresti, 2008, Romania

- Dumitru C.G., Ioanas C., Contabilitatea de gestiune si evaluarea performantelor, Editura Universitara, Bucuresti, 2005, Romania

**Subject:** Introductory Accounting

1. Introductory Accounting: accounting as informational system; forms of entities' organization, users of accounting information, the accounting profession, organizing accounting systems, accounting regulation
2. Financial statements and accounting disclosure: Statement of Financial Position - Balance sheet (assets, equity and liabilities, the fundamental equation of accounting, types of accounting changes); Statement of Performance - Income Statement (expenses, revenues and result); Accounting principles
3. Double-entry accounting system: definition, form and structure of an account; the chart of accounts; types and rules of accounts' operations; analysis of transactions and events; reversal
4. Recording transactions and events: accounts and accounting analysis for non-current assets (property, plant and equipments), inventories, receivables, cash and cash equivalent, liabilities, equity, revenues, expenses and results. Financial year-end accounting: preparation, presentation and interpretation of financial statements.
5. Accounting information system: basic accounting documents, accounting valuation, General Journal, General Ledger, Trial balance

**Bibliography**

- Dumitrana M., Vulpoi M. si Nichita M.E., Principles of Accounting, Editura Universitatii Romano-Britanice, Bucuresti, 2007
- Caraiani C, Dumitrana M. (coord.), Bazele contabilitatii, Editura Universitara, Bucuresti, 2011
- Caraiani C, Dumitrana M. (coord.), Bazele contabilitatii. Aplicatii si studii de caz, Editura Universitara, Bucuresti, 2011