

ACADEMIA DE STUDII ECONOMICE DIN BUCURESTI
Facultatea de Contabilitate și Informatică de Gestiune
Departamentul de Contabilitate și Audit

Contest topics and bibliography for Associate Professor Ph.D
Position 57, Department of Accounting and Audit

Disciplines: *Accounting and business taxation, Advanced accounting and business taxation, Introduction to accounting (English), Business accounting (English)*

Discipline: **Accounting and business taxation**

Topics:

1. Romanian tax system. The consolidated state budget structure. Accounting and fiscal policies, divergences and convergences.
2. Accounting and taxation of human capital.
3. Accounting and taxation of income taxes.
4. Accounting and taxation of VAT.

Bibliography

- Morariu A., Radu G., Contabilitatea și fiscalitatea în dezvoltarea întreprinderii, Editura Exponto, 2005, România;
- Legii nr. 227/2015 privind Codul fiscal cu modificările și completările ulterioare;
- Normele metodologice de aplicare a Legii nr. 227/2015 privind Codul fiscal, aprobate prin Hotărârea Guvernului nr. 1/2016 cu modificările și completările ulterioare;
- Ministerul Finanțelor Publice, OMFP1802/2014, Reglementări contabile privind situațiile financiare anuale individuale și situațiile financiare consolidate, România.

Discipline: **Advanced accounting and business taxation**

Topics:

1. Taxation of the person: scope; taxable income; income from salaries and assimilated; income from independent activities; agricultural benefits; rental income; income from investments; income from pension; income from prizes and gambling; income from transfer of private real estate; income from other sources; partnerships; final income tax.
2. Social security contributions: the scope of social security contributions; taxpayers; tax base; exceptions; computation, withholding and transfer of social security contributions.
3. Corporate income tax: the scope; taxpayers; computation of taxable result; tax relieves; tax incentives; tax losses; tax credit; reorganization, liquidation and other transfers; withholding, reporting and payment of dividend tax; income tax for small enterprises (micro-enterprises); specific tax of some activities; international aspects.
4. Advanced study of value added tax: The scope of VAT; territoriality; registration requirements; transactions included in the VAT scope; base of taxation; adjustments on VAT; regime of deductions; exemptions; simplification measures; special schemes; special cases for taxpayers with a cancelled VAT code; specific documents.

5. International tax aspects: residency rules; withholding tax; permanent establishment; income obtained by non resident companys/ individuals in Romania; foreign tax credit; international double taxation; tax on representatives offices.

Bibliography

- Păunescu M, ACCA : F6 Taxation, Editura ASE, București, 2014, România;
- Popa A.F, Contabilitatea și fiscalitatea rezultatului întreprinderii, Editura CECCAR, București, 2011, România;
- Popa A.F., Păunescu M., Ciobanu R., Fiscalitate, ed. 2, Editura CECCAR, București, 2019, România;
- Saguna D., Iacob B., Drept fiscal, Editura C. H. Beck, București, 2013, România;
- Legii nr. 227/2015 privind Codul fiscal cu modificările și completările ulterioare;
- Normele metodologice de aplicare a Legii nr. 227/2015 privind Codul fiscal, aprobate prin Hotărârea Guvernului nr. 1/2016 cu modificările și completările ulterioare.

Discipline: Introduction in accounting

Topics:

1. Introduction to economic entities accounting: accounting as information system, basic concepts, users of accounting information, the accounting profession, organizing accounting systems, accounting regulation.
2. Financial statements: Balance sheet; Profit and loss account; Accounting principles.
3. Double-entry accounting system: definition, form and structure of an account; the chart of accounts; types and rules of accounts' operations.
4. Accounting information system: basic accounting documents, accounting valuation, Journal Entries, General Ledger, Trial Balance.
5. Recording transactions and events: accounts and accounting analysis for non-current assets, inventories, receivables, cash and cash equivalent, liabilities, equity, revenue, and expenses.

Bibliography

- Albu C.N., Gîrbină M.M., Ionașcu M., Introductory Financial Accounting, Editura Infomega, București, 2008, România;
- Caraiani C., Dumitrana M. (coordonatori), Bazele contabilității, Editura Universitară, București, 2011, România;
- Caraiani C., Dumitrana M. (coordonatori), Bazele contabilității. Aplicații și studii de caz, Editura Universitară, București, 2011, România;
- Dumitrana M., Vulpoi M., Nichita M., Principles of Accounting, Editura Universității Româno-Britanice, București, 2007, România;
- Ministerul Finanțelor Publice, OMFP 1802/2014, Reglementări contabile privind situațiile financiare anuale individuale și situațiile financiare consolidate, România.

Discipline: Business accounting

Topics:

1. Analysis and interpretation of the financial statements.

2. Nonfinancial reporting.
3. Cost management.
4. Cost-volume-profit analysis.
5. Budgets and standard cost method.

Bibliography

- Duțescu, A, Financial Accounting: An IFRS Perspective in Romania, Palgrave Macmillan, 2019, UK;
- McLaney E., Atrill P., Accounting and Finance. An introduction, Pearson Education Limited, London, 2014, UK;
- ACCA F2 Management Accounting;
- ACCA F5 Performance Management;
- ACCA F7 Financial Reporting.