

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

**Contest topics and bibliography for Professor Ph.D**  
**Position 25, Department of Accounting and Audit**

**Disciplines:** *Accounting (English), Advanced IFRS financial accounting (English)*

Discipline: **Accounting**

**Topics:**

1. Accounting as information system, basic concepts, 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 financial performance - Profit and loss account (revenue, expenses, profit or loss); The statement of cash flows; 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 accounting transactions and events.
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, expenses and results; recognition and derecognition of financial statements items; cyclical approach (operating, investing and financing).
6. Preparation, presentation and interpretation of financial statements.

**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: **Advanced IFRS financial accounting**

**Topics:**

1. Standardization, harmonization and international convergence of accounting. Historical landmarks and the role of the International Accounting Standards Board (IASB). The revised IASB conceptual framework.
2. Accounting for financial instruments (IAS 39, IFRS 7 and FRS 9).
3. Employee benefits (IAS 19).
4. Share-based payments (IFRS 2).
5. Revenue from contracts with clients (IFRS 15).
6. Lease contracts (IFRS 16).
7. Complex group structures. Business Combinations. Step acquisitions and partial disposals (IFRS 10, IFRS 11, IFRS 12).

**Bibliography**

- Aerts W., Walton P., Global Financial Accounting and Reporting: Principles and Analysis. 4th ed., Cengage, 2017, UK;
- Epstein B.J, Jermakowicz E.K., Interpretation and application of International Financial Reporting Standards, Wiley, 2010, USA;
- Feleagă L., Feleagă N., Dumitrașcu L.M., Contabilitate financiară conform IFRS/IFRS Financial Accounting, Editura ASE, București, 2017, România;
- Gîrbină M.M., Bunea Ș., Sinteze, studii de caz și teste grilă privind aplicarea IAS/IFRS, Editura CECCAR, București, 2008, România;
- Ionașcu M, Contabilitate financiară avansată în conformitate cu IFRS, Editura ASE, Bucuresti, 2013, România;
- IASB, International Financial Reporting Standards, IASB, LexisNexis, London, 2016, UK;
- PWC, Manual of Accounting IFRS 2017.