

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 58, Department of Accounting and Audit

Disciplines: *Accounting, Financial accounting, Advanced accounting and business taxation, Financial audit*

Discipline: **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 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

- Feleagă L., Feleagă N, Contabilitate financiară: o abordare europeană și internațională, Editura Economică, București, 2007, România;
- Lungu C.I., Caraiani C., Introducere în contabilitate, Editura ASE, 2018, România;
- Ristea M., Dumitru C., Ioanăș C., Irimescu A., Contabilitatea societăților comerciale, Editura Universitară, București, 2009, România;
- Ministerul Finanțelor Publice, OMFP 1802/2014, Reglementări contabile privind situațiile financiare anuale individuale și situațiile financiare consolidate, România;
- Parlamentul Romaniei, Legea contabilității 82/1991, cu modificările și completările ulterioare, România.

Discipline: **Financial accounting**

Topics:

1. Nature and purpose of financial accounting: financial accounting definition, conceptual accounting framework, disclosure of financial statements (reports), principles and basic conventions.
2. Specific accounting policies: non-current assets; current assets and liabilities (inventories; accounts receivable and payable; payroll and tax liabilities; other receivables and liabilities; cash and short term investments; prepayments and unearned revenues); long term debts; provisions; expenses and revenue; equity.
3. Financial year-end accounting: specific accounting year-end steps; preparation and presentation of financial statements (reports); analysis and interpretation of financial statements.

Bibliography

- Glăvan M., Păunescu M., Calu D., Gușe R., Contabilitate financiară – noțiuni teoretice și aplicații, Editura ASE, București, 2016, România;
- Ristea M., Dumitru C., Ioanăș C., Irimescu A., Contabilitatea societăților comerciale, Editura Universitară, București, 2009, România;
- CECCAR, Ghid practic de aplicare a reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare consolidate aprobate prin OMFP 1802/2014, Editura CECCAR, București, 2015, România;
- Ministerul Finanțelor Publice, OMFP 1802/2014, Reglementări contabile privind situațiile financiare anuale individuale și situațiile financiare consolidate, România;
- Parlamentul Romaniei, Legea contabilității 82/1991, cu modificările și completările ulterioare, România.

Discipline: **Advanced accounting and business taxation**

Topics:

1. Purpose and scope of advanced tax accounting. The Romanian tax system. Principles of taxation. Definitions of common terms. Tax regulatory framework. Law interpretation. Tax avoidance and tax evasion.
2. Employment 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.
3. Social security contributions: The scope of social security contributions; taxpayers; tax base; exceptions; computation, withholding and transfer of social security contributions.
4. 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.
5. 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; exceptions; simplification measures; special schemes; special cases for taxpayers with a cancelled VAT code; specific documents.

6. International tax aspects: residency rules; withholding tax; permanent establishment; income obtained by non-resident companies/ individuals in Romania; foreign tax credit; international double taxation; tax on representatives offices; specific documents.
7. Administration of taxes: rights and obligations of tax payers; tax domicile; fiscal registration and accounting and fiscal records; tax assessment procedures; fiscal declaration; time limits for the submission of information, claims and payment of tax; procedures relating to enquiries, rulings, appeals and disputes; interests and penalties for non-compliance

Bibliography

- Paunescu M., ACCA : Romanian taxation system, Editura ASE, București, 2014, România;
- Paunescu M., ACCA : F6 Taxation : Romanian variant, Editura ASE, București, 2014, România;
- Șaguna D., Iacob B., Drept fiscal, Editura C.H. Beck, București, 2013, România;

Discipline: **Financial audit**

Topics:

1. Financial statements and the role of auditor in providing accurate information to users.
2. The legal and regulatory framework of the auditor (IFAC role, CAFR role, ISA, The Code of ethics and audit regulation).
3. Presentation of the audit approach in terms of materiality, risks and planning; the role of audit in identifying and assessing error and fraud.
4. Presentation of the documentation process and audit evidence (the audit techniques used to verify/control transactions and balances will be presented, in relation with assets, liabilities, equity, revenue and expenses).
5. The use of analytical procedures in audit.
6. Revision of audit documentation and preliminary analysis of information before the audit completion.
7. Audit report and types of opinions.

Bibliography

- Arens A.A., Loebbecke J.K., Auditul o abordare integrată, Editura ARC, Chișinău, 2010, Moldova;
- Morariu A., Stoian F., Audit Financiar, Editura ASE, București, 2011, România;
- Neamțu H., Țurlea E., Roman A.G., Audit financiar. Misiuni de asigurare și servicii conexe, Editura Economică, București, 2012, România;
- CAFR, Ghid pentru un audit de calitate, Editura CAFR, București, 2012, România;
- CAFR, Manualul de Standarde Internaționale de Audit și Control de Calitate - Audit financiar 2009, Editura CAFR, București, 2010, România;
- IFAC, Manualul Codului Etic al Profesioniștilor Contabili, ediția 2015, Editura CAFR, București, 2016, România;
- IFAC, Manualul de Reglementări Internaționale de Control al Calității, Audit, Revizuire, Alte Servicii de Asigurare și Servicii Conexe, ediția 2015, Vol 1, 2 și 3, Editura CAFR, București, 2016, România;

- Parlamentul României, Legea 162/2017 privind auditul statutar al situațiilor financiare anuale individuale și al situațiilor financiare anuale consolidate și de modificare a unor acte normative, București, 2017, București.