

### Anexa 3

Data .....

Concurs pentru ocuparea postului de Lector universitar, poz. 88

Departamentul Contabilitate și Audit

Disciplinele: Audit intern, Contabilitate financiară, Contabilitate financiară (engleză), Introducere în contabilitate

Domeniu: Contabilitate

post publicat în Monitorul Oficial al României nr. 438 din 29.11.2023.

## L I S T A D E L U C R Ă R I

Candidat: Iovu Cristina - Dr./din 2004, Asist Univ/din 2018

**1. Lista celor maximum 10 lucrări** considerate de candidat a fi cele mai relevante pentru realizările profesionale proprii, care sunt incluse în format electronic în dosar și care se pot regăsi și în celelalte categorii de lucrări din prezenta listă de lucrări:

1. **Cristina Iovu**, *Tax on incomes obtained from Romania by non-resident taxpayers – Computation Methodology and the fiscal impact upon the corporate tax*, Annals of “Dunarea de Jos” University of Galati. Fascicle I. Economics and Applied Informatics, Years XXIII-1/2017, pp. 94-99, numar total pagini 6 pg., ISSN-L 1584-0409. Indexata in EBSCO, DOAJ, REPEC, EconLit, etc.
2. **Cristina Iovu**, *Aspects concerning the internal audit of inventories*, Audit Financiar, vol. XV, nr. 2 (146)/2017, pp. 197-204, numar total pagini 8 pg., ISSN: 1583-5812. Indexata in Ebsco, DOAJ, Cbells, ProQuest, etc.
3. **Cristina Iovu**, *Audit of provisions and value adjustments – A very important objective for the assessment of information comprised in the financial statements*, Annals of “Dunarea de Jos” University of Galati. Fascicle I. Economics and Applied Informatics, Years XXIII-1/2017, pp. 167-175, numar total de pagini 9 pg., ISSN-L 1584-0409. Indexata in EBSCO, DOAJ, REPEC, EconLit, etc.
4. **Cristina Iovu**, *The Role and Key Objectives of the Company’s Internal Audit Process*, Journal of Accounting, Finance and Auditing Studies, 4/3 (2018), pp. 19-44, numar total de pagini 26 pg., ISSN 2149-0996. Indexata in EBSCO, DOAJ, ProQuest, etc.
5. Kai-Hua WANG, Chi-Wei SU, Hsu-Ling CHANG, Ji MA, **Cristina Iovu**, *Purchising power parity in China: An empirical investigation based on bootstrap rolling window test*, Romanian Journal of Economic Forecasting, XX (4) 2017, pp. 166-181, numar total de pagini 16 pg., ISSN 1582-6163. Revista ISI, factor impact 0,263, WoS: 000423150400010.
6. **Cristina Iovu**, *Auditing for Risk Assessment Based On the Principle of Business Continuity Applied to Hotels and Other Accommodation Services*, Proceedings of the 30th International Business Information Management Association Conference (IBIMA), 8-9 November 2017, Madrid, Spain: Vision 2020: Sustainable Economic Development, Innovation Management, and Global Growth, pp. 4278-4296, numar total de pagini 19 pg., ISBN 978-0-9860419-9-0.
7. **Cristina Iovu**, *The Audit Records and Risk Assessment Related to Significant Denaturation in the Inventory Auditing Activity*, Proceedings of the 30th International Business Information Management Association Conference (IBIMA), 8-9 November 2017, Madrid, Spain: Vision 2020: Sustainable Economic Development, Innovation Management, and Global Growth, pp. 4342-4356, numar total de pagini 15 pg., ISBN 978-0-9860419-9-0.
8. **Cristina IOVU**, *The financial impact and techno-economic assessment of bioplastics based on their properties*, Materiale Plastice, 60 (3), 2023, pp. 73-83, numar total de pagini 11 pg., ISSN 0025-5289, Revista ISI, factor impact 0,8. WoS: 001083326000008.
9. **Cristina Iovu**, *Elaboration of the Internal Financial Audit Report - Methodology and Applications*, Proceedings of the 31th International Business Information Management Association Conference (IBIMA), 25-26 April 2018, Milan, Italy: INNOVATION MANAGEMENT AND EDUCATION EXCELLENCE THROUGH VISION 2020, VOLS I -XI, pp. 5804-5817, numar total de pagini 14 pg., ISBN 978-0-9998551-0-2, indexat ISI, WOS 000444067203004
10. **Cristina Iovu**, Risk management associated with hospitality industry, Annals of “Dunarea de Jos” University of Galati. Fascicle I. Economics and Applied Informatics, Years XXVIII-1/2022, pp. 51-60, numar total de pagini 9 pg., ISSN-L 1584-0409. Indexata in EBSCO, DOAJ, REPEC, EconLit, etc.

## **2 Teza(-ele) de doctorat**

**T1. Cristina Iovu, *Inflatia moderata (controlata)-factor de crestere economica*, Bucuresti, 2003, Academia de Studii Economice.**  
**3 Cărți/cursuri** publicate în edituri recunoscute(Ca1, Ca2 etc.), îndrumare publicate(I1, I2 etc.), capitole publicate în volume colective, capitole teoretice redactate, (D1, D2 etc.), după caz, prin care se aduc contribuții a dezvoltarea activităților didactice/profesionale.

**4 Cărți de specialitate** publicate în edituri recunoscute(Cb1, Cb2 etc.), **articole/studii** publicate in extenso în reviste de specialitate de circulație internațională recunoscute (reviste cotate ISI sau indexate în baze de date internaționale specifice domeniului)(Ri1, Ri2etc.), **articole/studii** in extenso publicate în volumele unor manifestări științifice internaționale recunoscute din țară și din străinătate (cu ISSN/ ISBN)(Vi1,Vi2 etc.), precum și **alte lucrări similare**: articole/studii publicate in extenso în reviste de specialitate de circulație națională recunoscute CNCSIS (Rn1, Rn2 etc.), articole/studii publicate in extenso în volumele unor manifestări științifice naționale (cu ISSN/ISBN)(Vn1,Vn2 etc.), lucrări prezentate la diferite seminarii/expoziții, inovații etc.(E1, E2 etc.), după caz, prin care se aduc contribuții la dezvoltarea *domeniului*.

### **Articole/studii publicate in extenso în reviste de specialitate de circulație internațională recunoscute (reviste cotate ISI sau indexate în baze de date internaționale specifice domeniului)(Ri1, Ri2etc.)**

**Ri1. Cristina IOVU, *The financial impact and techno-economic assessment of bioplastics based on their properties*, Materiale Plastice, 60 (3), 2023, pp. 73-83, numar total de pagini 11 pg., ISSN 0025-5289, Revista ISI, factor impact 0,8. WOS: 001083326000008.**

**Ri2. Cristina Iovu, *Risk management associated with hospitality industry*, Annals of “Dunarea de Jos” University of Galati. Fascicle I. Economics and Applied Informatics, Years XXVIII-1/2022, pp. 51-60, numar total de pagini 9 pg., ISSN-L 1584-0409. Indexata in EBSCO, DOAJ, REPEC, EconLit, etc.**

**Ri3. Cristina Iovu, *The Role and Key Objectives of the Company's Internal Audit Process*, Journal of Accounting, Finance and Auditing Studies, 4/3 (2018), pp. 19-44, numar total de pagini 26 pg., ISSN 2149-0996. Indexata in EBSCO, DOAJ, ProQuest, etc.**

**Ri2. Kai-Hua WANG, Chi-Wei SU, Hsu-Ling CHANG, Ji MA, Cristina Iovu, *Purchising power parity in China: An empirical investigation based on bootstrap rolling window test*, Romanian Journal of Economic Forecasting, XX (4) 2017, pp. 166-181, numar total de pagini 16 pg., ISSN 1582-6163. Revista ISI, factor impact 0,263, WoS: 000423150400010.**

**Ri4. Cristina Iovu, *Tax on incomes obtained from Romania by non-resident taxpayers – Computation Methodology and the fiscal impact upon the corporate tax*, Annals of “Dunarea de Jos” University of Galati. Fascicle I. Economics and Applied Informatics, Years XXIII-1/2017, pp. 94-99, numar total pagini 6 pg., ISSN-L 1584-0409. Indexata in EBSCO, DOAJ, REPEC, EconLit, etc.**

**Ri5. Cristina Iovu, *Aspects concerning the internal audit of inventories*, Audit Financiar, vol. XV, nr. 2 (146)/2017, pp. 197-204, numar total pagini 8 pg., ISSN: 1583-5812. Indexata in Ebsco, DOAJ, Cbells, ProQuest, etc.**

**Ri6. Cristina Iovu, *Audit of provisions and value adjustments – A very important objective for the assessment of information comprised in the financial statements*, Annals of “Dunarea de Jos” University of Galati. Fascicle I. Economics and Applied Informatics, Years XXIII-1/2017, pp. 167-175, numar total de pagini 9 pg., ISSN-L 1584-0409. Indexata in EBSCO, DOAJ, REPEC, EconLit, etc.**

### **Articole/studii in extenso publicate în volumele unor manifestări științifice internaționale recunoscute din țară și din străinătate (cu ISSN/ ISBN)(Vi1,Vi2 etc.)**

**Vi1. Cristina Iovu, *The Recognition, Measurement, and Reporting of Intangible Assets*, Proceedings of the 34th International Business Information Management Association Conference (IBIMA), 13-14 November 2019, Madrid, Spain: VISION 2025: EDUCATION EXCELLENCE AND MANAGEMENT OF INNOVATIONS THROUGH SUSTAINABLE**

ECONOMIC COMPETITIVE ADVANTAGE, pp. 12313-12324, numar total de pagini 12 pg., ISBN 978-0-9998551-3-3, WOS 000561117206055

**Vi2.** **Cristina Iovu**, *Audit Evidence Used In Testing Impairment of Tangible Assets*, Proceedings of the 33th International Business Information Management Association Conference (IBIMA), 10-11 April 2019, Granada, Spain: EDUCATION EXCELLENCE AND INNOVATION MANAGEMENT THROUGH VISION 2020, pp. 6714-6725, numar total de pagini 12 pg., ISBN 978-0-9998551-2-6, WOS 000510675602017

**Vi3.** M. Paunica, **C. Iovu**, *Internal audit - A key process for diminishing the risk of fraud*, PROCEEDINGS OF THE 14TH INTERNATIONAL CONFERENCE ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS (AMIS IAAER 2019), pp. 52-65, numar total de pagini 13, ISSN 2247-6245, WOS:000493279900004

**Vi4.** **Cristina Iovu**, *Elaboration of the Internal Financial Audit Report - Methodology and Applications*, Proceedings of the 31th International Business Information Management Association Conference (IBIMA), 25-26 April 2018, Milan, Italy: INNOVATION MANAGEMENT AND EDUCATION EXCELLENCE THROUGH VISION 2020, VOLS I - XI, pp. 5804-5817, numar total de pagini 14 pg., ISBN 978-0-9998551-0-2, indexat ISI, WOS 000444067203004

**Vi5.** **Cristina Iovu**, *Auditing for Risk Assessment Based On the Principle of Business Continuity Applied to Hotels and Other Accommodation Services*, Proceedings of the 30th International Business Information Management Association Conference (IBIMA), 8-9 November 2017, Madrid, Spain: Vision 2020: Sustainable Economic Development, Innovation Management, and Global Growth, pp. 4278-4296, numar total pagini 19 pg., ISBN 978-0-9860419-9-0.

**Vi6.** **Cristina Iovu**, *The Audit Records and Risk Assessment Related to Significant Denaturation in the Inventory Auditing Activity*, Proceedings of the 30th International Business Information Management Association Conference (IBIMA), 8-9 November 2017, Madrid, Spain: Vision 2020: Sustainable Economic Development, Innovation Management, and Global Growth, pp.4342-4356, numar total pagini 15 pg., ISBN 978-0-9860419-9-0.

**Candidat,**

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