

Bucharest University of Economic Studies
Faculty of Accounting and Management Information Systems
Department of Accounting and Auditing

Position: 27

Job title: Full professor

Disciplines: Accounting (English language), Financial Accounting, Advanced Financial Accounting, Introduction to Accounting

COMPETITION THEMES

1. Fundamental concepts of financial accounting, principles, conventions, framework and regulations.
2. The Statement of financial position (Balance Sheet): presentation, criteria for recognition of assets and liabilities, bases for evaluating assets and liabilities.
3. The Statement of Profit and Loss (Income Statement): presentation, recognition criteria and assessment of revenues and expenses.
4. The Statement of Cash flows: presentation and interpretation.
5. The Statement of changes in equity: presentation and interpretation.
6. Accounting for Long-term assets (non-current) and short-term assets (current): structure, recognition, measurement, revaluation, amortization, depreciation, impairment, sale, special cases, national regulations and international standards.
7. Accounting for Long-term liabilities (non-current) and short-term liabilities (current): recognition, measurement, special cases, national regulations and international standards.
8. Accounting for Equity: recognition, capital changes, special cases, national regulations and international standards.
9. Accounting policies regarding changes in accounting policies, errors and events after the reporting period
10. Double-entry accounting: definition, functions of the accounts, classification of accounts, double-entry rules, accounting analysis of events and transactions, balance sheet changes.

Bibliography

- Bâtcă-Dumitru, C.G., Popa, A.F., Săhlian, D.N., Cuc, L.D., Vuță, M. (2023) *Contabilitate financiară – o abordare teoretică și aplicată*, Ed. Economică, București
- Bunea, Ș, Săcărin, M., Guinea, F.A. (2021) *Contabilitate financiară în conformitate cu reglementările europene*, Ed. ASE, București
- Duțescu A. (coordinator) (2019) *Financial Accounting: an IFRS perspective in Romania*, Palgrave Macmillan (Springer), Switzerland
- Glăvan E.M., Păunescu, M., Calu, D.A., Gușe, R. (2016) *Contabilitate financiară - noțiuni teoretice și aplicații*, Ed. ASE, București
- Harrison W., Horngren C., Thomson W. (2019) *Financial accounting: international financial*, 12th edition, Pearson, SUA
- IASB, Standardele Internaționale de Raportare Financiară, Ed. CECCAR, 2018
- KPMG, Illustrative financial statements International Financial Reporting Standards, 2015, <https://assets.kpmg.com/content/dam/kpmg/pdf/2016/02/2015-illustrative-financial.pdf>
- Lungu, C., Caraiani, C. (2018). *Introducere în contabilitate*, Ed. ASE, București
- Manea, C.L., Nichita, E.-M., Irimescu, A.M., Rapcencu, C. (2018) *Introducere în contabilitate. Aplicații*, Ed. ASE, București

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