

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

Position: 28

Job title: Full professor

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

COMPETITION THEME

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. 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
- Lungu, C., Caraiani, C. (2018). *Introducere în contabilitate*, Ed. ASE, București
- Manea, C.L., Nichita, E.-M., Irimescu, A.M., Răpencu, C. (2018) *Introducere în contabilitate. Aplicații*, Ed. ASE, București
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