

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

Position: 29

Job title: Full professor

Disciplines: Introduction to Accounting, Financial Accounting, 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

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- Bunea, Ș., Săcărin, M., Guinea, F.A. (2021) *Contabilitate financiară în conformitate cu reglementările europene*, Ed. ASE, București
- Coman, N., Gorgan, C. (2008) *Contabilitate*, Ed. Infomega, București
- 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
- Lungu C., Caraiani C. (2018). *Introducere în contabilitate*, Ed. ASE, București
- Manea, C.L., Nichita, E.M., Irimescu, A.M., Răpencu, C. (2019) *Introducere în contabilitate. Aplicații*, Ed. ASE, București
- Minu, M., Bunea, Ș. (2021) *Contabilitate*, vol. I, Ed. ASE, București
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- Ministerul Finanțelor. O.M.F.P. nr. 1802/2014 pentru aprobarea *Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate*