

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

**Position:** 30

**Job title:** Full professor

**Disciplines:** Accounting, European Financial Accounting, Financial 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. 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., Calu D.A., Irimescu, M.A, Sahlian, D.N. (2024) *Standardele Internaționale de Raportare Financiară versus reglementările contabile naționale*, Ed. CECCAR, 2024
- Bâtcă-Dumitru, C.G., Popa, A.F., Sahlian, 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
- 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
- Legea contabilității 82/1991
- Lungu C., Caraiani C. (2018). *Introducere în contabilitate*, Ed. ASE, București
- Ministerul Finanțelor O.M.F.P. nr.1802/2014 pentru aprobarea *Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate*
- Minu, M., Bunea, Ș. (2021) *Contabilitate*, vol. I, Ed. ASE, București
- Minu, M., Bunea, Ș. (2021) *Contabilitate*, vol. II, Ed. ASE, București