



# FSE

FACULTATEA  
DE  
ȘTIINȚE ECONOMICE  
UNIVERSITATEA DIN ORADEA

Str. Universității, nr. 1, cod poștal 410087, Oradea, jud. Bihor, România  
Telefon: Secretariat: 0259-408276, 0259-408407; Decanat: 0259-408109; Fax: 0259-408409  
Web: <http://steconomice.uoradea.ro>; E-mail: [steconomice@uoradea.ro](mailto:steconomice@uoradea.ro)

## **Topics and bibliography for the contest – Professor, position no. 5, Department of Finance - Accounting, Faculty of Economic Sciences, University of Oradea**

**Disciplines in the curricula: Basics of accounting; Consolidated accounting; Accounting regulation according to IFRS.**

### **Topics:**

1. The subject of the study and the accounting method
2. Analysis and operation of the system of accounts
3. Financial statements of individual entities and group companies
4. Standards and regulations on consolidation of accounts
5. Consolidation area and organization of the consolidation process
6. Adjustments of individual financial statements of companies included in the consolidation area
7. Enhanced account consolidation
8. Methods of consolidating accounts
9. Normalization and international accounting harmonization
10. The IASB general conceptual framework for preparing and presenting financial statements
11. Accounting for events and transactions in accordance with IFRS
12. The accounting policies and professional judgment in an accounting based on IFRS

### **Bibliography:**

1. CECCAR – National Continuing Professional Development Institute, Guidelines for keeping accounting and preparing individual financial statements in accordance with IFRSs in companies whose securities are admitted to trading on a regulated market, vol. 1., Professional Guides Collection, CECCAR Publishing House, București, 2013

2. Epuran M., Băbăiță V., Imbrescu C., Accounting theory, Economica Publishing House, București, 2004
3. Feleagă N., Feleagă L., Consolidated accounting: a European and international approach, Economica Publishing House, București, 2007
4. Feleagă N., Feleagă L., Vasile C., Dragomir V., International Perspective on Consolidated Accounting. A Monographic Study, ASE Publishing House, București, 2011
5. Feleagă N., Malciu L., Bunea Ș., Basics of accounting – a European and international approach, Economica Publishing House, București, 2002
6. Feleagă N., Malciu L., Accounting policies and options – Fair accounting versus bad accounting, Economica Publishing House, București, 2002
7. Gîrbină M., Bunea Ș., Synthesis, case studies and grid tests on the application of IAS - IFRS, vol. I și II, CECCAR Publishing House, București, 2008
8. Horomnea E., Scientific accounting fundamentals. Doctrine. Concepts. Lexicon, TipoMoldova Publishing House, Iași, 2008
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10. Ionașcu I., Dynamics of Contemporary Accounting Doctrines - Studies on Paradigms and Accounting Practices, Economica Publishing House, București, 2003
11. Istrate C., Individual and consolidated financial accounting and reporting, Polirom Publishing House, 2016
12. Mătiș D. (coordinator), Basis of Accounting. Fundamentals and premises for genuine professional reasoning, Casa Cărții de Știință, Accounting Library, Cluj-Napoca, 2010
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15. Popa A.F., Pitulice I.C., Nichita M., Jianu I., Practical Studies on the Application of International Financial Reporting Standards in Romania, Contaplus Publishing House, Ploiești, 2007
16. Săcărin M., Accounting for multinational groups, Economica Publishing House, București, 2001
17. Săcărin M., Account consolidation practices and regulations, ASE Publishing House, București, 2012



18. Tabără, N., Horomnea, E., Mircea, M.C., International accounting, Tipo Moldova Publishing House, Iași, 2009
19. Tiron Tudor A., Răchîșan R., Cristea Ș., Business combinations - Mergers and acquisitions, Accent Publishing House, Cluj-Napoca, 2005
20. \*\*\*Order of the Public Finance Minister no. 1802/2014 for the approval of Accounting Regulations in accordance with Directive 34/2013, as amended and supplemented
21. \*\*\* Order of the Public Finance Minister no.2844/2016 for the approval of the Accounting Regulations in line with International Financial Reporting Standards

**Head of Department,**  
**Prof. Ph.D. Ioan Dan MORAR**

