



FSE

FACULTATEA
OE
ȘTIINȚE ECONOMICE
UNIVERSITATEA DIN ORADEA

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Topics and bibliography for the contest — Associate Professor, position no.13,
Finance — Accountancy Department, Faculty of Economic Sciences, University of
Oradea

Disciplines in the curricula: Financial accounting I, Creative accounting, Accounting practices and options at the level of group companies, Financial accounting.

Topics:

1. Accounting for commercial and financial discounts
2. Accounting for property, plant and equipment
3. Accounting policies and options - the source for creative accounting
4. Creative accounting practices with an impact on the performance of entities
5. Impression management in financial-accounting reporting
6. Organizing the process of consolidating the accounts of group companies.
7. Preparation and publication of consolidated financial statements of group companies.
8. Consolidated accounts methods
9. Settlement accounting with customers and suppliers
10. Subsidies accounting

Bibliography:

1. Bogdan V., Farcane N, Popa D.N., Boloș M, Raportarea financiară la nivelul grupurilor de societăți – repere contemporane, Publishing house Economică, Bucharest, 2011
2. Calotă, T, O., Contabilitate. de la teorie la practica. Ciclul contabil si inchiderea exercitiului financiar, Ediția a IV-a, Publishing house Universitară, Bucharest, 2019
3. Dumitrescu, A. S., Contabilitate creativă-de la idee la bani. Cu exemple practice, Publishing house Economică, Bucharest 2014
4. Feleagă N., Feleagă L., Contabilitate consolidată, Publishing house Economică, Bucharest, 2007
5. Feleagă, N., Malciu, L. (2002)- *Politici și opțiuni contabile. Fair accounting versus Bad Accounting*, Publishing house Economică, Bucharest
6. Istrate, C., Contabilitate si raportari individuale si consolidate, Editura Polirom, București 2016
7. Manualul privind codul etic internațional pentru profesioniștii contabili, emis de IESBA, translated into Romanian by CECCAR and ASPAAS, Edition 2018, available online www.codetic-standardeinternationale.ro
8. Mulford Ch, Comiskey E. (2002) - *The financial numbers game Detecting creative accounting practices*, JohnWiley&Sons, Inc, ISBN 10-0-471-77073-6
9. Order of the Minister of Public Finance no. 1802 of December 29, 2014 on the approval of the Accounting Regulations regarding the individual annual financial statements and the consolidated annual financial statements, published in the Official Gazette no. 963/30.12.2014, available online at http://discutii.mfinante.ro/static/10/Mfp/cod_procedura_2012/2014/omfp1802_30122014.pdf
10. Pitulice C., Teorie și practică privind grupurile de societăți și situațiile financiare consolidate, Ed. Contaplus, 2007
11. International Financial Reporting Standards, IASB, 2020

12. Toma, C., Contabilitate financiară, Ediția a III-a, revizuită și adăugită-2018, Publishing house Tipo Moldova, Iași, 2018
13. Vladu, A.B., Amat, O. & Cuzdriorean, D.D. Truthfulness in Accounting: How to Discriminate Accounting Manipulators from Non-manipulators. *J Bus Ethics* **140**, 633–648 (2017). <https://doi.org/10.1007/s10551-016-3048-3>

Head of department,
Prof. Ioan Dan Morar PhD.