

MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467
E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

FACULTATEA DE ȘTIINȚE ECONOMICE

Domeniul de masterat: **CONTABILITATE**

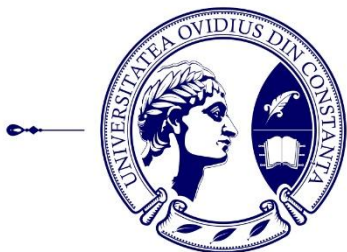
Program de studiu: **CONTABILITATEA ȘI AUDITUL AFACERII**

Forma de învățământ: **Cu frecvență**

Durata studiilor: **2 ani**

**ACOPERIREA CU MATERIAL DIDACTIC A DISCIPLINELOR DIN PLANUL DE ÎNVĂȚĂMÂNT
DE LA PROGRAMUL DE STUDII DE MASTERAT CONTABILITATEA ȘI AUDITUL AFACERII**

Nr. Crt.	Disciplina conform planului de învățământ	Nume și prenume cadru didactic	Material didactic
1.	CONTABILITATE APROFUNDATĂ	Conf. Univ. Dr. Georgescu Cristina	- Georgescu C. E., Spătariu E. C., <i>The Informational and Decisional Approach in Management Accounting. The Case of Romania</i>, Transformation in Business & Economics, Vol. 16, No 2A, 2017, ISSN 1648-4460. - Gheorghiu G., Spătariu E. C., Georgescu C. E., <i>Corporate Governance in Romania: A SMEs Perspective</i>, Transformation in Business & Economics, Vol. 16, No 2A, 2017. - Georgescu C. E., Spătariu E. C., <i>The Informational and Decisional Approach in Management Accounting. The Case of Romania</i>, Transformation in Business &

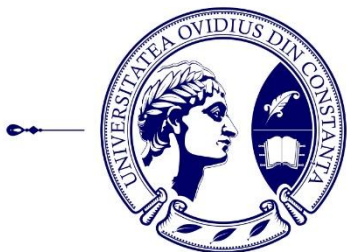


MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467

E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

			Economics, Vol. 16, No. 2A, 2017Case of Romania (coaut. Spătariu) (2017, TIBE).
2.	PLĂȚI ȘI GARANȚII ÎN AFACERILE INTERNAȚIONALE	Prof. univ. Vancea Diane	- Vancea D. P. C., Nicodim L., Frecea G. L., <i>Digital Banking as a Mediator Between Banks' Social and Financial Performance. Evidence from Romania</i>, Transformation in Business & Economics, Vol. 22, No. 3(60), 2023. - Vancea D. P. C., Pepi M., Gîrțu M. A., <i>Economic Challenges for Higher Education in Central and Eastern Europe</i>, Wydawnictwo Adam Marszalek, 2015, ISBN 978-83-8019-270-06. - Vancea D.P.C., Aivaz K. A., Simion, L., Vanghele, D., Export Expansion Policies. An Analysis of Romanian Exports Between 2005-2020 Using the Principal Component Analysis Method and Short Recommendations for Increasing this Activity, Transformation in Business & Economics, Vol. 20, No 2A (53A), Pages: 614-634, 2021, ISSN: 1648 – 4460, WOS:000726731500012, Document Type: Article, IF(2020)=1.725, AIS(2020)=0.170, AIS Quartile = Q3 (Economics)
3.	DOCTRINA ȘI DEONTOLOGIA PROFESIEI CONTABILE	Prof. univ. Asaloș Nicoleta	- Asaloș N., <i>Bazele contabilității</i>, Editura Lumina Lex, București, 2015, ISBN 978-973-758-246-1. - Spătariu E. C., Asaloș N., <i>The Implications of Business Ethics' Aspects as Constitutive Part of an Organization Strategy</i>, Amfiteatru Economic, 2008, ISSN 1582-9146. - Bostan I., Lazăr C. M., Asaloș N., <i>Legislative Means Aimed at Stimulating Green Procurement in the Public Sector. A Critical Case Study of Romania</i>, Amfiteatru Economic, 2020.
4.	PROIECTE ȘI PRACTICI CONTABILE SPECIFICE	Prof. univ. Asaloș Nicoleta	- Asaloș N., Nicolae T., Mirea M., <i>Contabilitate financiară – Ciclul de exploatare</i>, Ex Ponto, Constanța, 2004, ISBN 973-644-365-5. - Asaloș N., <i>Bazele contabilității</i>, Lumina Lex, 2015. - Bostan I., Lazăr C. M., Asaloș N., Munteanu I., Horga G.-M., <i>The Three-Dimensional Impact of the Absorption Effects of European Funds on the Competitiveness of SMEs from the Danube Delta</i>, Industrial Crops & Products, 2019.

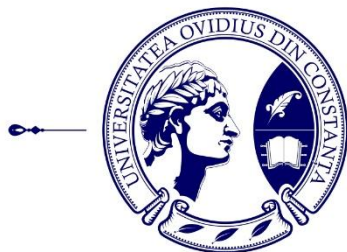


MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467

E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

5.	EVALUAREA ECONOMICĂ ȘI FINANCIARĂ A ÎNȚREPRINDERII	Prof. univ. Pepi Mitică	- Pepi M., <i>Evaluarea afacerii</i>, Ex Ponto, Constanța, 2006, ISBN 973-644-482-3. - Pepi M., <i>Metode și tehnici moderne de evaluare a afacerii</i>, Editura Muntenia, Constanța, 2015. - Pepi M., <i>Piețe financiare</i>, Editura Muntenia, 2015 (capitolele de evaluare – aplicații).
6.	ETICĂ ȘI INTEGRITATE ACADEMICĂ	Prof. univ. Nicodim Liliana	- Nicodim Liliana, „Etica în afaceri”, Editura Universitaria, Craiova, 2009, ISBN: 978-606-510-520 - Nicodim Liliana „Etică și integritate academică”, note de curs –suport electronic, 2019; - Botescu Ion, Nicodim Liliana, Condrea Elena – „<i>Etica în afaceri și responsabilitatea socială a firmei / Business ethics and the social responsibility of the Company</i>” - Revista Amfiteatru Economic nr. 23/februarie 2008, ASE București, Facultatea de Comerț, Editura ASE București, ISSN 1582-9146, pp.131-135, 5 pg. - Nicodim Liliana, „<i>Aspecte etice în comerțul electronic (Ethical aspects in electronic commerce)</i>”, Revista Amfiteatru Economic nr. 21 din februarie 2007, ASE București, Facultatea de Comerț, Editura ASE, București, ISSN: 1582-9146, pp. 179-182, 4 pg - Nicodim Liliana, Croitoru Gabriel, Duica Mircea – “<i>Entrepreneurial Coordinator Management of Individual Career Planning of the Organizations in Romania</i>”- Revista Ovidius University Annals, Economic Sciences Series Volume XVI, Issue 2, 2016, CD, Ovidius University Press, Constanța, ISSN 2393-3127, pp. 361-366 - Nicodim Liliana, Bucăța George, Nițu Claudiu Valentin – “Issues Regarding the Need of Transformation of Educational Management in the Current European Context”- Revista Ovidius University Annals, Economic Sciences Series Volume XVI, Issue 1, 2016, CD, Ovidius University Press, Constanța, ISSN 2393-3127, pp. 367-372
7.	STANDARDE	Prof. univ Asaloș	- Asaloș N., <i>Bazele contabilității</i> , Lumina Lex, 2015

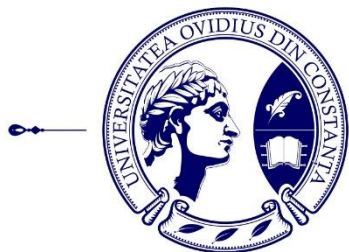


MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467

E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

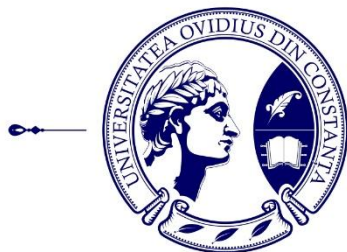
	INTERNAȚIONALE DE RAPORTARE FINANCIARĂ	Nicoleta	- I. Bostan, C.M. Lazar, N. Asalos, I. Munteanu, G.M. Horga (2019). The threedimensional impact of the absorption effects of European funds on the competitiveness of the SMEs from the Danube Delta, Ind Crops & Products J, 132 (2019) 460–467, ISSN:0926- 6690 © 2019 Published by Elsevier BV - Asaloș N., Iordănescu M., The Contribution of Clusters, Industria Textilă, 2015 (benchmarking raportări sectoriale). - Bostan, C.M. Lazăr, N. Asaloș (2020). Shifting the Horse's Role from Rural Subsistence Activities to the Leisure Industry in the Context of Maintaining the Goal of Breeding Improvement. The Case of Romania. Elsevier: Journal of Rural Studies, 22 October (Online): https://doi.org/10.1016/j.jrurstud.2020.10.030, ISSN:0743-0167, Web of Science - Bostan, C.M.Lazar, N. Asalos - Mijloace de natura legislativa vizand stimularea achizițiilor ecologice in sectorul public. Studiu critic pe cazul Romaniei, Revista AMFITREATRU ECONOMIC, Volum 22, Nr.53/2020, ISSN 1582-9146 DOI: 10.24818/EA/2019/53/221
8.	AUDIT FINANCIAR ȘI STANDARDE INTERNAȚIONALE DE AUDIT	Prof. univ. Nicolae Traian	- Nicolae T. C., <i>Considerations regarding applications of financial instruments in accounting systems</i>, Ovidius University Annals, 2023. - Nicolae T. C., <i>Reflections on the digitalization of the accounting system</i>, Ovidius University Annals, 2022.
9.	SISTEME CONTABILE COMPARATA	Prof. univ. Nicolae Traian	- Nicolae T. C., <i>Considerations regarding recordkeeping tools in accounting information systems</i>, Ovidius University Annals, 2024. - Nicolae T. C., <i>Trends in the development of digitalized paradigms in accounting</i>, Ovidius University Annals, 2022.
10.	MANAGEMENTUL RISCULUI ȘI CONTROL INTERN	Lect. univ. Margaritti Doina	- Margaritti D., suport de curs intern: <i>Managementul riscului și control intern</i>, 2020 (suport electronic). - Margaritti D., Contabilitatea instituțiilor publice – opțiuni contabile și control intern — note de curs, 2019.



MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467
E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

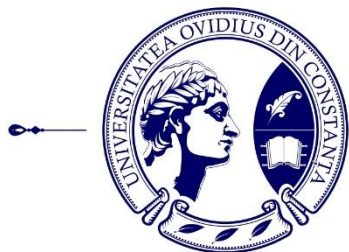
			- Margaritti D., The Accounting Option: Fair or Favourable Image?, Ovidius University Annals, 2015.
11.	CONTABILITATEA INSTITUȚIILOR PUBLICE	Lect. univ. Margaritti Doina	- Margaritti D., <i>Contabilitatea instituțiilor publice – Note de curs și aplicații practice</i>, 2019. - Carataș Maria Alina, Spătariu Elena Cerasela, Margaritti Doina, The Accounting Option: Fair Or Favourable Image?, Ovidius University Annals, Economic Sciences Series, Vol. XV, Issue 1, 2015, ISSN-L 1582-9383, ISSN (Online) 2393-3127, ISSN-L 2393-3119, pg. 692-697 - Margaritti D., Demand on the Pharmaceutical Market in the Conditions of the COVID-19 Health Crisis (exemple de raportare/public vs. privat), Ovidius University Annals, 2020.
	CONTABILITATE MANAGERIALĂ	Conf. Univ. Ghiță Silvia	- Ghita-Mitrescu S., <i>The Hierarchical Determination of Customer Satisfaction with Banking Services Using an Artificial Neural Network</i>, Transformation in Business & Economics, Vol. 16, 2017. - Ghita-Mitrescu S., <i>Debt financing behaviour of Romanian listed firms</i>, Transformation in Business & Economics, Vol. 16, 2017. - Roman Angela; Rusu Valentina Diana; Ghita-Mitrescu Silvia, Debt financing behaviour of Romanian listed firms: empirical evidence, Transformations in Business & Economics, publicat de VILNIUS UNIV, MUITINES G 8, KAUNAS, LT-44280, LITHUANIA, Categories/Classification: Research Areas: Business & Economics, Web of Science Categories: Business; Economics, 2017, Vol. 16, No 2A (41A), pp. 495-512, ISSN 1648-4460, WOS: 000418877400011, https://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=47&SID=D3ziUdZVFQOqt3QYSO1&page=3&doc=26
	DREPT	Lect. univ. Calafus Maria	- Căzănel (Calafus) M., <i>Curs de drept civil. Drepturile reale. Teoria generală a obligațiilor</i>, Ed. Bren, 2005, ISBN 973-648-468-8. - Căzănel M., <i>Contractual Liability in Romanian Corporate Law</i>, Law, Business And



MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467
E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

			Innovation Studies Conference, London, 2021. - Maria Căzănel, Contractual Liability in Romanian Corporate Law - LAW, BUSINESS AND INNOVATION STUDIES (LBIS) Conference – London, 2021, https://lbisconference.com/lbis-full-paper-proceedings-book/, ISBN: 978-605-71173-1-1, pp.35-47.
	PIEȚE FINANCIARE ȘI GESTIUNEA PORTOFOLIILOR	Prof. univ. Pepi Mitică	- Pepi M., <i>Piețe financiare și gestiunea portofoliilor</i>, Ex Ponto, 2007. - Pepi M., <i>Piețe financiare</i>, Muntenia, 2015.
	ANALIZĂ ECONOMICO- FINANCIARĂ	Prof. univ. Spătariu Elena Cerasela	- Maria Alina Caratas, Raluca Andreea Trandafir, Cristinel Iftene, Elena Cerasela Spătariu, Gabriela Gheorghiu, The Impact of Sustainability Disclosure on Companies' Performance in Healthcare Industry, Transformation in Business&Economics”, Vol. 20, No 2A(53A), 2021, pp. 593-612, Kaunas Faculty, Vilnius University, ISSN 1648-4460 WOS:000726731500011 (revista indexata ISI Web of Science) - Gheorghiu Gabriela, Spătariu Elena Cerasela, Georgescu Cristina Elena, Corporate Governance in Romania – A SMEs Perspective, „Transformation in Business&Economics”, Vol. 16, No 2A(41a), Kaunas Faculty, Vilnius University, ISSN 1648-4460, pp. 349-366, 2017 (revista indexata WOS, factor de impact (2020)= 1,725, scor de influenta=0,170) - Georgescu Cristina Elena, Spătariu Elena Cerasela, The Informational and DecWOSonal Approach in Management Accounting. The Case of Romania, „Transformation Business&Economics”, Vol. 16, No 2A(41a), Kaunas Faculty, Vilnius University, ISSN 1648-4460, pp. 349-366, 2017 (revista indexata WOS, factor de impact (2020)= 1,725, scor de influenta=0,170) - Elena Cerasela Spătariu, Maria Alina Carataș How could CSR lead to a better management? Conferinta internationala MBF-EU Monetary, banking and financial issues in central and eastern EU member countries: How can Central and Eastern EU members overcome the current economic crisis? 10-12 Aprilie 2014, Iasi, vol. nr

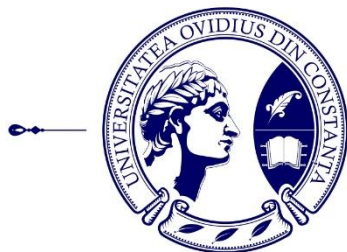


MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467

E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

			2,pp. 289-293; Editura Universității A. I. Cuza Iași, 2014, ISBN 978-606-714-019-4 - Maria Alina Carataș, Elena Cerasela Spătariu Conceptual insides regarding corporate governance and its impact on organizational culture, Conferinta internationala AMIS 12-13 Iunie 2013, Publicată în WOS Proceedings of the 8th International Conference Accounting and Management Information Systems, AMIS 2013, ISSN 2247-6245, ISSN-L 2247-6245, p. 1255-1266 - Carataș Maria Alina, Spătariu Elena Cerasela Contemporary Approaches in Internal Audit, Conferinta internationala EMQFB, Tg Mures Rorcf 2013, publicata în Journal Procedia Economics and Finance 15 (2014) pp.530-537 Maria Alina Carataș, Elena Cerasela Spătariu Conceptual insides regarding corporate governance and its impact on organizational culture, Conferinta internationala AMIS 12-13 Iunie 2013, Publicată în ISI Proceedings of the 8th International Conference Accounting and Management Information Systems, AMIS 2013, ISSN 2247-6245, ISSN-L 2247-6245, p. 1255
	METODE ȘI TEHNICI FISCALE	Prof. univ. Opreșan Oana	- Opreșan O., Robescu V. O., Nicodim L., <i>Econometric Analysis for Leadership Scenarios</i>, Transformation in Business & Economics, 2021. - Ionașcu A. E., Opreșan O. (coaut.), <i>Unraveling Digital Transformation in Banking: Evidence from Romania</i>, Systems, 2023 - Nistoreanu P., Hadad S., Nicodim L., Opreșan O., <i>The Role of Social Media in Selecting Touristic Destinations – A COVID-19 Context</i>, BASIQ Proceedings, 2022.
	CONTABILITATEA GRUPURILOR DE SOCIETĂȚI	Prof. univ. Nicolae Traian	- Nicolae T. C., <i>Considerations regarding the expansion of accounting information systems tools</i>, Ovidius University Annals, 2024. Nicolae T. C., <i>Reflections on methods of digital processing of very large amounts of accounting information</i>, Ovidius University Annals, 2023. Nicolae T. C., <i>Possibilities of the Development of the Application of Financial Instruments in the Accounting Systems</i>, Ovidius University Annals, 2023.
	CONTROL FINANCIAR	Prof. univ. Nicolae	- Nicolae T. C., <i>Considerations on the application of information technology tools</i>

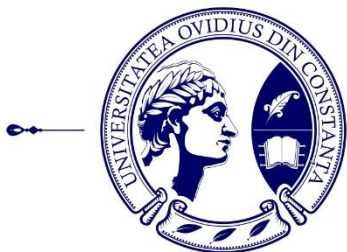


MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467

E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

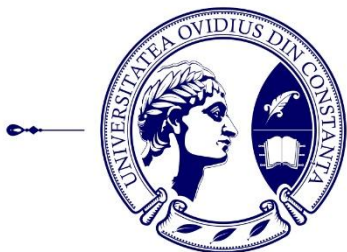
	ȘI EXPERTIZĂ CONTABILĂ	Traian	<i>in building the accounting of entities</i>, Ovidius University Annals, 2021. - Nicolae T. C., Aspects regarding the instrumentalization in accounting of the financing systems, Ovidius University Annals, 2022. - Nicolae T. C., Considerations Regarding the Substantiation of Financial Instruments' Accounting, Ovidius University Annals, 2022.
	CERCETARE ȘTIINȚIFICĂ	Prof. univ. Spătariu Elena Cerasela	- Gabriela Gheorghiu, Elena Cerasela Spătariu, Costin Octavian Sorici, Marcela Ștefan, Corina Larisa Bunghez, Creating A Sustainable Entrepreneurial Ecosystem at Higher Education Institution Level, "Journal of Economic Computation and Economic Cybernetics Studies and Research", Volume 55, Issue 2/2021, Academy of Economic Studies of Bucharest, ISSN 1842-3264, ISSN 0424-267, pp. 265-280 (revista indexata WOS, factor de impact (2019) = 0,743) - Bunda Nicoleta Ramona, Spătariu Elena Cerasela, Popovici Norina, The Institutional Framework and Innovation Levels in EU Countries, Transformations in Bussines & Economics, Vol. 33C, Supp C, 2014, (IF=1.058, Article Influence score 0.056), ISSN 1648-4460, pg 584-601, http://www.transformations.knf.vu.lt/33c/article/thein WOS quoted - Carataș Maria Alina, Spătariu Elena Cerasela Contemporary Approaches in Internal Audit, Conferinta internationala EMQFB, Tg Mures Rorcf 2013, publicata în Journal Procedia Economics and Finance 15 (2014) pp.530-537, https://doi.org/10.1016/S2212-5671(14)00503-6 - Carataș Maria, Spătariu Elena Cerasela, Trandafir Raluca Andreea, The Role of Internal Audit in Fighting Corruption, Ovidius University Annals, Economic Sciences Series, Vol. XVIII, Issue 2, 2018, ISSN-L 1582-9383, ISSN (Online) 2393-3127, ISSN-L 2393-3119, pp. 566-569 (revista cotata B+ și indexată în bazele de date internaționale RePEc, EBSCO, CABELL, ULRICH, Index Copernicus, J-GATE, ERIH PLUS, Scientific Indexing Services, Infobase Index, ResearchBib) - Elena Cerasela Spătariu, Maria Alina Carataș How could CSR lead to a better



MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467
E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

			management? Conferinta internationala MBF-EU Monetary, banking and financial issues in central and eastern EU member countries: How can Central and Eastern EU members overcome the current economic crisis? 10-12 Aprilie 2014, Iasi, vol. nr 2, pp. 289-293; Editura Universității A. I. Cuza Iași, 2014, ISBN 978-606-714-019-4 - Trandafir, R.A., Druica, L.D., Spatariu, E.C., The Performance Analysis, Ovidius University Annals. Economic Sciences Series, vol. 12 (1) / 2012, pg. 697-700, in lucrarea Asalos, N., „The Financial Crisis and its Implications on the Balance Indicators in the Banking System. Case Study”, Ovidius University Annals. Economic Sciences Series, vol. 14 (2) / 2014 - Lazăr Cristina Mihael, Spătariu Elena Cerasela, Structural Changes in the Context of the New Knowledge-Based Economy, “Analele Universitatii Ovidius: Seria Stiinte economice”, Vol. XII, Issue 1, 2012, ISSN 1582-9383, pg. 564 – 567 - Trandafir Raluca Andreea, Truică Luiza Denisa, Spătariu Elena Cerasela, The Performance Analysis, “Analele Universitatii Ovidius: Seria Stiinte economice”, Vol. XII, Issue 1, 2012, ISSN 1582- 9383, pg. 697-700
	STATISTICĂ MULTIVARIATĂ APLICATĂ ÎN ECONOMIE	Prof. univ. Aivaz Kamer	- Aivaz K., <i>Tehnici multivariate aplicate în științele economice</i>, note de curs, 2021. - R. Du, A. Grigorescu, K. Aivaz, Higher Educational Institutions’ Digital Transformation and the Roles of Digital Platform Capability and Psychology in Innovation Performance after COVID-19, Sustainability, 15 (16), 12646 - Aivaz K., Delineating the Tourism Profile of EU Countries using Correspondence Analysis, Ovidius University Annals, 2018.
	TEHNICI DE ANALIZĂ EXPLORATORIE A DATELOR	Prof. univ. Aivaz Kamer	- Aivaz K., <i>Metode statistice și analiza exploratorie a datelor economice</i>, 2022. - I Munteanu, BV Ileanu, IO Florea, KA Aivaz, .Corruption perceptions in the Schengen Zone and their relation to education, economic performance, and governance, Plos one, 19 (7), 2024



MINISTERUL EDUCAȚIEI
UNIVERSITATEA OVIDIUS DIN CONSTANȚA

Bd. Mamaia nr. 124, 900527 Constanța, România - Tel./Fax: +4 0241 606.407, +4 0241 606.467

E-mail: rectorat@univ-ovidius.ro - Web page: www.univ-ovidius.ro

Decan,
Prof. univ. dr. Spătariu Elena Cerasela

Responsabil domeniu de masterat,
Prof. Univ. Asaloș Nicoleta

Coordonator program de studii,
Conf. Univ. Georgescu Cristina