



**TEMATICA pentru examenul de
ADMITERE la DOCTORAT domeniul CONTABILITATE
sesiunea 2022**

In functie de aria cercetarii , candidatul va aprofunda tematicile aferente

Aria 1 : Provocari privind raportarea entitatilor

Standarde internationale de contabilitate si raportari financiare (IAS/IFRS)
Standarde internationale de contabilitate pentru sectorul public (IPSAS)
Raportari nefinanciare conforme cu SDG, GRI, EU D 95/2014, EU CSRD
Raportari integrate

Aria 2 : Provocari la nivelul profesiei contabile

Digitalizarea profesiei contabile
Implicarea in problemele de sustenabilitate
Recastigarea increderii partilor interesate

Aria 3 : Audit financiar, audit intern si control

Definirea si rolul auditului financiar
Obiectivele şi nivelul de asigurare a misiunilor de audit şi servicii conexe.
Riscul de audit si rationamentul profesional
Calitatea serviciilor de audit
Raportul de audit si alte tipuri de comunicari
Particularitati ale auditului financiar in cazul entitatilor din sectorul public

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