

Field name	Description
University	"Constantin Brâncuși " University from Târgu -Jiu
Faculty	Faculty of Economic Sciences
Department	Finance and Accounting
The position in the state of functions	9
Function	Associate professor
Disciplines from the education plan	Basics of accounting Management accounting Internal audit
Scientific field	Accounting
Description of the position put out to competition	University lecturer position 9 - Department of Finance and Accounting / Faculty of Economic Sciences - position of associate professor, including teaching activities in the disciplines from the post put out to competition which can be found in the curricula of the university undergraduate study programs within the Faculty of Economic Sciences. Also, the position includes, in addition to teaching activities, evaluation and consultation activities, in the subjects of the curriculum included in the competitive position. The position is put out to competition for an indefinite period.
powers	Weekly didactic activity consisting of: - 2 hours of course and 14 hours of seminar at the discipline Basics of accounting; - 2 hours of course at the discipline Management Accounting; - 2 hours of course at the discipline Internal audit; - 1.5 hours assessment activities - 1.5 hours of consultation activities. - research activities - according to the Higher Education Law no. 199/2023 and job description, which will be drawn up as an annex to the employment contract.
Employment salary	11,390 lei
Date of publication of the announcement in the official monitor	28.11.2024
Registration start and end period	28.11.2024 – 08.01.2025
Date, day of the week and time of the lecture	30.01.2025, 13:00
The place of giving the lecture	"Constantin Brâncuși " University of Târgu Jiu, Faculty of Economic Sciences, room CD-21, str. Tineretului, no. 4, Târgu Jiu, county Gorj
The data for supporting the competition tests, including the lectures, courses, etc.	30.01.2025
Date of communication of the results	30.01.2025
The period of beginning and end of appeals	31.01.2025 – 04.02.2025
The theme of the competition tests	For candidates coming from higher education, the fulfillment of the minimum national standards for the position of associate professor is verified in accordance with Law no. 199/2023, the Higher Education Law, with subsequent amendments and additions, with MENCS Order no. 6129/20.12.2016, with Competition methodology for the filling of vacant teaching positions and research positions in "Constantin Brâncuși" University of Târgu-Jiu.

Candidates who come from outside the higher education system additionally submit a public lecture of a didactic nature, respectively of a scientific research nature, with the following theme:

I. Basics of accounting

Topics:

1. Accounting as a science

History and evolution of accounting. Accounting - definition, role. The links of accounting with other sciences. General accounting principles. The accounting profession and the accounting professional

2. Accounting – source of information within the economic information system

Economic information and accounting information. Users of accounting information. Economic evidence: concept, forms and standards. Accounting method: concept, principles, procedures.

3. Heritage - object of study of accounting

Concepts regarding the object of accounting. Economic processes. Asset patrimonial structures. Passive patrimonial structures.

4. Accounting documents

The notion and importance of accounting documents. Classification of documents. Checking and correcting errors in supporting and accounting documents. Classification, storage and archiving of supporting and accounting documents. Reconstitution of lost, stolen or destroyed financial-accounting documents.

5. Accounting method

The concept and content of the accounting method. Principles specific to the accounting method. Accounting method procedures. Procedures common to all sciences. The procedures of the common accounting method and other economic disciplines. The procedures specific to the accounting method.

6. The account – basic procedure of the accounting method

Definition and necessity of accounts. Account form and elements. Account operation rules. Accounting analysis and accounting formula. Classification of accounts. The general chart of accounts

7. Trial balance - basic procedure of the accounting method

Verification balance - notes, purpose, functions. Classification and preparation of trial balances.

8. The balance sheet and the profit and loss account

Definition, content and model of the accounting balance sheet. Types of balance changes. Profit and loss account.

9. The inventory - procedure of the accounting method

Inventory - concept, functions. Inventory stages

Bibliography:

1. Deaconu, A., (coord), Bazele contabilității. Fundamente si premise pentru un raționament profesional autentic, Editura Presa Universitara Clujeana, 2022
2. Horomnea E. (coord.), Tabără N., Budugan D., Georgescu I., Bețianu L., Dicu R., Introducere în contabilitate, Editura Tipo Moldova, Iași, 2010
3. Jalbă, L., Lepădatu, Gh., Contabilitate financiară, Editura Pro Universitaria, București, 2023
4. Jalbă, L., Bazele contabilității, Ediția a II a, Editura Pro Universitaria, București, 2024
5. Munteanu, V., (coord), Bazele contabilității, Ediția a 6-a revăzută și adăugită, Editura Universitară, 2020
6. Paliu Popa L., Ecobici N, Contabilitate financiară aplicată, Ghid contabil, Editura Universitară, București, 2018;
7. Toma, M., Potdevin J., Elemente de doctrină și deontologie a profesiei contabile, Editura CEECAR, 2008;
8. Accounting Law no. 82/1991, with subsequent amendments and additions;

9. *** OMFP 1802/2014 – Accounting regulations regarding individual annual financial statements and consolidated annual financial statements.

II. Discipline: Management accounting

Topics:

1. Organization of management accounting and cost calculation

The concepts of management accounting, costs and cost calculation. The object and unit of cost calculation. Classification of production cost calculations. Classification of production and production costs. Organizational principles of management accounting.

2. Management accounts. Economic content and the accounting function

Management accounts - general aspects. Group 90 "Internal settlements". Group 92 "Calculation accounts". Group 93 "Cost of production".

3. Cost calculation procedures

Procedures for the distribution of indirect expenses. Procedures for delimitation of variable and fixed production expenses. Procedures for calculating the cost per product unit.

4. Methods of analytical record of production expenses and calculation of total costs

The global method. Phase calculation method. Order calculation method. Standard cost method. The rate-hour-machine method.

5. Calculation methods in the decision-making process

Method of costs based on activities (ABC calculation method). Target costing method

Bibliography:

1. Budugan, D., Georgescu, I., Berheci, I., Bețianu, L., Contabilitate de gestiune, Editura CECCAR, București, 2007
2. Bușan G., Ecobici N., Contabilitate de gestiune – teorie și aplicații, Editura Sitech, Craiova, 2018
3. Ciuvică-Enuși, M., Contabilitate de gestiune. Note de curs, Editura ProUniversitaria, 2023
4. Căpușeanu S., Contabilitatea de gestiune și calculația costurilor, Aplicații, Ediția a doua, Editura Economică, București, 2003
5. Căpușeanu S., Contabilitate de gestiune. Instrument de evaluare a performanței, Editura Universitară, București, 2013
6. Dumitru C.G., Ioanăș C., Contabilitatea de gestiune și evaluarea performanțelor, Editura Universitară, București, 2005
7. Firescu V., Contabilitatea de gestiune, Editura Tribuna Economică, București, 2006
8. Iacob, C., Ionescu, I., Avram, M., Contabilitate de gestiune, Editura Univeritaria, 2014
9. Iacob, C., Ionescu, I., Avram, M., Stăiculescu, O., Contabilitate de gestiune. Manual universitar, Editura Universitaria&Editura ProUniversitaria, 2020
10. Ionescu, C., A., Contabilitate de gestiune, Editura ProUniversitaria, 2018
11. ***OMFP. no. 1,826 of 22.12.2003 for the approval of the Specifications regarding some measures related to the organization and management of management accounting , published in the Official Gazette no. 23 of 12.01.2004
12. ***OMFP no. 1802 of 29.12.2014 - Part I for the approval of the Accounting Regulations regarding individual annual financial statements and the consolidated annual financial statements , published in the Official Gazette no. 963 of 30.12.2014
13. ***Regulation no. 704 of December 22, 1993 on the application of the Accounting Law no. 82/1991, approved by Government Decision no. 704, published in the Official Gazette of Romania no. 303 of 22.12.1993.

III. Discipline: Internal Audit

Topics:

1 . General Internal Audit Considerations

	The concept of internal audit. Characteristics of internal audit. The role of the audit and the auditor 2. Regulation, objectives and scope of activity of the internal audit Legislative and regulatory framework. Objectives of internal audit. Scope of activity of the internal audit 3. Organization and conduct of the internal audit Internal audit structures in Romania. Organization of internal audit at the level of public entities . Conducting the internal audit. The status, appointment, obligations and prohibitions of internal auditors 4. Standardization of internal audit International organization of internal audit. Internal audit standards 5. Internal audit planning The concept of audit planning internally Multiannual planning. Annual planning 6. Preparation of the internal audit mission Initiating the audit. The opening session . Collection and processing of information . Risk analysis. Elaboration of the program of the internal audit mission 7. On - site intervention Collection and analysis of audit evidence. Reviewing documents and establishing the audit file. Closing session 8. Reporting the results of the internal audit mission Elaboration and submission of the draft Internal Public Audit Report. Elaboration of the Internal Public Audit Report 9. Following recommendations. Supervision of the internal audit mission. 10. Insurance program and quality improvement The role of the quality improvement program. Internal monitoring and evaluation. Performance indicators tracked in the continuous monitoring process. External quality assessments. Self-evaluation. Communication of evaluation results 11. Digitization in the accounting and auditing profession Bibliography: 1. Carataș, M., A., Audit intern, control intern si cultura organizatională, Editura Economică, 2020 2. Dănescu, T., Prozan, M., Auditul intern. Interferențe între teorie și practică, Editura Economică, 2020 3. Ionescu, L., Nica, D., Audit public intern, Editura Fundației România de mâine, 2021 4. Ghiță, M., Auditul intern, Ediția a doua, Editura economică, București, 2009 5. Munteanu, V. (coord.), Auditul intern la întreprinderi și instituții publice. Concepte, metodologie, reglementări, studii de caz, Editura Wolters Kluwer Romania, , București, 2010 6. http://discutii.mfinante.ro/static/10/Mfp/audit/legislatie/carta_auditului.pdf, 7. Charter of the Internal Public Audit from the Ministry Finances Publicly 8. *** Law no. 672/2002 regarding internal public audit , published in Monitor Official no. 953 of December 24, 2002, republished, with MODs subsequent 9. ***OMFP no. 252/2004 for endorsement cODE watching conduct auditor ethics internal 10.***Law no. 191/2011 for the amendment and completion of Law no. 672/2002 regarding the internal public audit, published in the Official Gazette no. 780 of November 3, 2011 11.***Government Decision no. 1.086/2013 for the approval of the General Norms regarding the exercise of the internal public audit activity, published in the Official Gazette no. 17 of January 10, 2014
Description of the competition procedure	The competition takes place in accordance with the competition framework for filling teaching and research positions in higher education, approved by H.G.

no. 1339/2023, with subsequent amendments and additions, the Higher Education Law no. 199/2023, with amendments subsequent additions and the Contest Methodology for filling teaching positions and vacant research positions in "Constantin Brâncuși" University from Târgu-Jiu, approved in the meeting of the Senate of the "Constantin Brâncuși " University of Târgu-Jiu on 13.03.2024. The competition file created by the candidate, together with the electronic support, which contains the scanned file, is submitted with the registration number to the address of the educational institution superior specified on the contest web page, directly or through postal or courier services that allow confirmation of receipt. The contest file is sent to the members the competition commission starting with the closing date of the process of submitting the competition files, but no later than 5 working days before the first test of the competition. The sending of the file, in the electronic format submitted by the candidates, is done by the dean of each faculty that manages the competitions. The file in printed format, submitted by the candidate, will be sent to the president of the commission. The competition committee evaluates the candidate from the perspective of meeting the minimum standards specific to the position, as well as checking the following aspects: relevance and the impact of the candidate's scientific results , in relation to the field of disciplines of the position for which he is applying; the candidate's ability to guide students or young researchers; the didactic skills of the candidate; the candidate's ability to transfer knowledge and its results to the economic or social environment or to popularize its own scientific results ; the candidate's ability to work in a team and the efficiency of his scientific collaborations , depending on the specifics of the candidate's field; the candidate's ability to lead research and development projects; the professional experience of the candidate in institutions other than the institution organizing the contest; proposal for the development of the teaching and research career. In order to occupy the position of university lecturer, the following conditions must be met cumulatively: possession of a doctor's degree; meeting the minimum national standards for the occupation of teaching positions, specific to the teaching position of university lecturer, approved by Order of the Minister of Education, according to art. 156 para. (1) from Law no. 199/2023 – Higher Education Law, with subsequent amendments and additions; other specific criteria established by the Faculty Council, criteria that cannot fall below the level of national standards approved by Order of the Minister of Education, according to Art. 156 para. (1) from Law no. 199/2023 – Higher Education Law, with subsequent amendments and additions. In case of equal points, the commission will consider the following criteria for the tie-breaker, in order:

- the proposal for the development of the teaching and research career;
- the candidate's contributions to increasing the prestige of UCB;
- the candidate's contributions to the institutional development of UCB.

The competition committee decides the hierarchy of the candidates and nominates the candidate who achieved the best results. The president of the competition committee draws up a report on the competition, based on the evaluation reports written by each member of the competition committee and respecting the hierarchy of candidates decided by the committee. The report on the competition is signed by each member of the competition commission and by the president of the commission . The president of the competition committee submits the competition report approved by the decision of the committee, the evaluation reports and the original file submitted by the candidate to the Dean of the Faculty. The competition commission's report, after its validation by the faculty council , is submitted by the dean of the faculty to the senate of the higher education institution for approval. The Legal Department gives the opinion on the legality of the competition. The university

	senate analyzes compliance with the procedures established by the higher education institution 's own methodology and approves or rejects the report on the competition. The hierarchy of candidates established by the competition committee cannot be changed by the university senate. Complaints can be submitted by a candidate for non-compliance with the standards, respectively the organization and conduct of the contest. The candidate can file an appeal within 3 working days from the communication of the result by the competition committee. The appeal is formulated in writing, registered at the UCB registry and resolved by the appeals committee within 48 hours at the latest from its registration, before the publication of the competition results. The appeal can be sent online to the address rectoratucb@gmail.com. The result of the contest is published on the web page of the contest, within 2 working days from the end of the contest. The result of the competition is also uploaded on the electronic platform managed by the Ministry of Education.
List of documents	A1. The application to register for the competition , signed by the candidate, which includes a declaration on his own responsibility regarding the veracity of the information presented in the file; A2. Proposal for developing the candidate's career both from a didactic point of view and from the point of view of scientific research activities ; the proposal is written by the candidate, it contains a maximum of 10 pages; A3. Curriculum vitae of the candidate - Europass model (in original, signed by the candidate on each page), which must include: information about the studies completed and the diplomas obtained; professional experience and relevant jobs; information about the research-development projects and grants that he led as a project director or as a member, indicating for each source of funding, the amount of funding and the main publications or patents resulting; information about awards or other recognition elements of the candidate's scientific contributions; other relevant information; A4. The list of the candidate's works in printed format (in original, signed on each page) which will be structured as follows: the list of the maximum 10 works considered by the candidate to be the most relevant to their own professional achievements, which are also included in electronic format in the file and which can also be found in the other categories of works provided for by this article; doctoral thesis or theses; books and chapters in books; articles/studies, published in journals from the scientific stream main international ; publications in extenso, appearing in papers of the main conferences international specialty; research-development-innovation projects based on contract / grant that he led as project director or in which he was active as a member, indicating for each source of funding; invention patents and other industrial property titles; other works and INPUT scientific. A5. The verification sheet for meeting the specific standards of the position, completed and signed by the candidate in printed format (in the original, signed on each page). A6. Documents related to the possession of the doctor's degree . The original copy of the doctor's degree or, if the original doctor's degree is not recognized in Romania, the original copy of the certificate of recognition or equivalence thereof. A7. The summary of the doctoral thesis in Romanian and in an international language (maximum one page for each language); A8. Other diplomas attesting to the candidate's studies: copies of other diplomas attesting to the candidate's studies: (baccalaureate diploma, bachelor's degree , master's degree / in-depth studies) or, if the original diplomas are not recognized in Romania, their recognition or equivalence certificates; copies of

	other diplomas attesting to the candidate's studies. The copies are signed by the candidate for certification "in accordance with the original"; A9. Transcripts, diploma supplements or statements schools released for each study cycle; A10. Copy of the identity document, certified by the candidate "in accordance with the original" or, as the case may be, of the passport or another identity document drawn up for an equivalent purpose to the identity card or passport ; A11. Copies certified by candidates "in accordance with the original" of the documents certifying the name change, if applicable (marriage certificate or proof of name change); A12. Declaration on the candidate's own responsibility that he is not in any situation of incompatibility provided for in Law no. 199/2023 – Higher Education Law, with subsequent amendments and additions and the Framework Methodology issued at the national level; A13. Criminal record certificate; A14. Certificate of behavioral integrity; A15. Medical certificate showing that he is fit to carry out teaching activities, issued on a specific form adopted by joint order of the Minister of Education and the Minister of Health; A16. The medical certificate for exercising the teaching profession , issued according to the provisions of the joint order of the Minister of Education and the Minister of Health; A17. Letters of recommendation, in accordance with art. 13 of HG 1339/2023: for the position of university lecturer, three letters of recommendation from personalities in the respective field, from the country or abroad, external to the higher education institution whose position is out for competition, who have agreed to prepare letters of recommendation regarding the professional qualities of the candidate. A18. – A19. Declaration of assumption of responsibility, in original (holograph) signed by the candidate. The declaration must state the correctness of the data in the file and the fact that they refer to their own activities and achievements, otherwise the candidate bears the consequences of false declarations, in accordance with the legislation in force. A20. The folder containing a maximum of ten of the candidate's most significant works , in scanned form, on electronic media (CD/DVD), and the books and book chapters will be submitted in physical format. In addition, the electronic support will include the candidate's list of works in word format . A21. The document for payment of the competition registration fee. The file will include a cover page and opis. attached to the competition file and a CD/DVD, or other electronic format, with its entire content scanned, including the folder with the 10 significant works, for transmission to the competition committee. A22. Other documents according to the Contest Methodology for the filling of vacant teaching positions and research positions in the "Constantin Brâncuși" University of Târgu-Jiu.
Tender file is sent	"Constantin Brâncuși" University of Târgu-Jiu, Tineretului Street, no. 4, Târgu-Jiu, Gorj
Methodology	docx or PDF are uploaded . The maximum supported file size is 10MB.

Dean,
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Department Director,
Associate professor PHD. Genu-Alexandru Căruntu