

# LISTA DE LUCRĂRI A CANDIDATULUI

## LECT. UNIV. DR. DAN IOAN TOPOR

### A) Lista celor 10 lucrări considerate cele mai relevante pentru realizările profesionale proprii

1. Topor Dan Ioan, *Bazele contabilității*, Editura Aeternitas, București, 2016, ISBN 978-606-591-962-4.

2. Topor Dan, *Noi dimensiuni ale informației de tip cost aferente procesului decizional în industria de vinificație*, Editura Universitară, București, 2014, ISBN 978-606-591-962-4.

3. Oana Raluca Ivan, Sorinel Căpușeanu, Dan Ioan Topor, Dana-Maria Oprea (Constantin), *The auditing of the eco-dashboard of a company in the aluminum industry and its impact on sustainability*, Journal of Environmental Protection and Ecology 18, No. 1, pp. 399–409, 2017, ISSN 1311-5065 (Indexată în BDI: Clarivate Analytics(Thomson Reuters)/Science Citation Index Expanded, Journal Citation Reports/Science Edition, Scopus, EBSCO), **ISI (FI=0,734 pe 2015)**.

<https://docs.google.com/a/jepe-journal.info/viewer?a=v&pid=sites&srcid=amVwZS1qb3VybmFsLmluZm98amVwZS1qb3VybmFsGd4OjE0NzRmZGE0ZjM3N2UwNTk>

4. Dan Ioan Topor, Sorinel Căpușeanu, Attila Szora Tamaș, *An efficient green control (EGC) encouraging environmental investment and profitability*, Journal of Environmental Protection and Ecology 18, No. 1, pp. 191–201, 2017, ISSN 1311-5065, (Indexată în BDI: Clarivate Analytics (Thomson Reuters)/ISI Web of Science, Scopus, Ebsco, Science Citation Index Expanded, Journal Citation Reports/Science Edition), **ISI (FI=0,734 pe 2015)**.

<https://docs.google.com/a/jepe-journal.info/viewer?a=v&pid=sites&srcid=amVwZS1qb3VybmFsLmluZm98amVwZS1qb3VybmFsGd4OjZkNjcxYWl1OTE0ZjVmN2Q>

5. Căpușeanu Sorinel, Ivan Raluca, Topor Dan Ioan, Oprea Dana-Maria, Muntean Andreea, *Environmental Changes and their Influences on Performance of a Company by Using Eco-dashboard*, Journal of Environmental Protection and Ecology 16, No. 3, pp. 1091–1100 (2015), ISSN 1311-5065, categoria ISI (FI=0,838 pe 2014) (revistă indexată în BDI: Clarivate Analytics (Thomson Reuters)/ISI Web of Science, Scopus, Ebsco, Science Citation Index Expanded, Journal Citation Reports/Science Edition)

<https://docs.google.com/a/jepe-journal.info/viewer?a=v&pid=sites&srcid=amVwZS1qb3VybmFsLmluZm98amVwZS1qb3VybmFsGd4OjExZjcxNTkxNWNiMjFiN2Q>

6. Ivan Oana Raluca, Topor Ioan Dan, *Environmental management accounting (EMA): The Environmental cost inductors in the accounting process-Study case wine production*, Journal of

Environmental Protection and Ecology, Vol. 14, Nr. 3, 2013, pp. 1195-1200, ISSN 1311-5065, categoria ISI (FI = 0,338 pe 2013) (revistă indexată în BDI: Clarivate Analytics (Thomson Reuters)/ISI Web of Science, Scopus, Ebsco, Science Citation Index Expanded, Journal Citation Reports/Science Edition)

<https://docs.google.com/a/jepe->

[journal.info/viewer?a=v&pid=sites&srcid=amVwZS1qb3VybmFsLmluZm98amVwZS1qb3VybmFsGd4OjMzZTE1N2E4YzA5MjlmZWQ](http://journal.info/viewer?a=v&pid=sites&srcid=amVwZS1qb3VybmFsLmluZm98amVwZS1qb3VybmFsGd4OjMzZTE1N2E4YzA5MjlmZWQ)

7. Cristina Burghelea, Carmen Uzlău, Corina Maria Ene, Dan Topor, *Prospects for Organic Farming in Romania*, Scientific Papers Series Management, Economic Engineering in Agriculture and Rural Development Vol. 16, Issue 1, 2016, Print ISSN 2284-7995, E-ISSN 2285-3952, pp. 73-78 (revistă indexată în BDI: EBSCO, Cabells, RePEc, DOAJ, Ulrich's).

[http://managementjournal.usamv.ro/pdf/vol.16\\_1/Art12.pdf](http://managementjournal.usamv.ro/pdf/vol.16_1/Art12.pdf)

8. Sorin Briciu, Sorinel Căpușneanu, Topor Dan Ioan, Barbu Cristian-Marian, Țepeș-Bobescu Anamaria, *Performance Analysis of an Entity from Construction Sector using Dashboard*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Special Issue ECO-TREND 2015 – Performance, Competitiveness, Creativity, pp. 74-83, „Academica Brâncuși” Publisher, ISSN 2344 – 3685/ISSN-L 1844-7007 (revistă indexată în BDI: EBSCO, Cabells, RePEc, DOAJ, Ulrich's).

<http://www.utgjiu.ro/revista/ec/pdf/2015->

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9. Briciu Sorin, Căpușneanu Sorinel, Topor Dan, Burdea Raul, *Increase of company performances and shareholders' satisfaction by using design for adaptability (DFA)*, Theoretical and Applied Economics, no. 5/2014, pp. 7-18, ISSN 1841-8678 (revistă indexată în BDI: EconLit, RePEc (IDEAS, Econpapers), DOAJ, EBSCO Publishing, ICAAP).

<http://store.ectap.ro/articole/979.pdf>

10. Ioana Dorin, Cristina Diaconescu, Dan Ioan Topor, *The Role of Mining in National Economies*, International Journal of Academic Research in Accounting, Finance and Management Sciences, Vol. 4. Issue 3, 2014, pp. 26-34, ISSN 2225-8329 (revistă indexată în BDI: EBSCO Host, RePEc, Ulrich's Periodical's Directory, Cabell's Directories of Publishing, IndexCopernicus).

[http://hrmars.com/hrmars\\_papers/Article\\_16\\_The\\_Role\\_of\\_Mining\\_in\\_National\\_Economies.pdf](http://hrmars.com/hrmars_papers/Article_16_The_Role_of_Mining_in_National_Economies.pdf)

<http://www.hrmars.com/admin/pics/1409.pdf>

## **B) Teza de doctorat**

1. *Noi dimensiuni ale informației de tip cost aferente procesului decizional în industria de vinificație*, conducător științific prof.univ.dr. Sorin Briciu, susținută la Universitatea 1 Decembrie 1918, Alba Iulia la data de 21.09.2013.

## **C) Brevete de invenție și alte titluri de proprietate intelectuală – nu este cazul**

#### **D) Cărți publicate și capitole în cărți**

1. Tabără Neculai, Briciu Sorin (coordonatori), Ungureanu Mihaela, Căpușneanu Sorinel, Rusu Alina, Topor Dan, Dicu Roxana, Puțan Alina, Prahoveanu Alina, Rof Letiția Maria, Munteanu Petrică, *Actualități și perspective în contabilitate și control de gestiune*, Editura TipoMoldova, Iași, 626 pag., 2012, capitolele 1 și 2, ISBN 978-973-168-723-0.

2. Briciu Sorin, Căpușneanu Sorinel, Rof Letiția Maria, Topor Dan, *Contabilitatea și controlul de gestiune. Instrumente pentru evaluarea performanței entității*, Editura Aeternitas, Alba Iulia, 420 pag., 2010, capitolele 2 și 5, ISBN 978-973-1890-71-5.

#### **E) Articole/studii publicate în reviste de circulație internațională**

1. Gary Cokins, Sorinel Căpușneanu, Dan Ioan Topor, Oana Raluca Ivan, *Costurile ascunse ale internalizării serviciilor de contabilitate într-o companie/Hidden costs of self-management services of accounting activity in a company*, Audit Financiar, XV, Nr. 2(146)/2017, pp. 164-173, ISSN: 1583-5812, ISSN Online: 1844-8801 (revistă indexată în BDI: EBSCO, Proquest, Cabells, DOAJ, RePEc, Ulrich's).

[file:///C:/Users/admin/Downloads/Articol\\_9536.pdf](file:///C:/Users/admin/Downloads/Articol_9536.pdf)

2. Dan Ioan Topor, *Theoretical Considerations Regarding Identification and Analysis of Risks to Develop the Audit Program of a Public Institution*, Academic Journal of Economic Studies, Vol. 3, Issue 1, March 2017, pp. 97-107, ISSN 2393-4913, ISSN On-line 2457-5836 (Revistă indexată în BDI: DOAJ, RePEc, CEEOL, J-Gate)

[http://www.ajes.ro/wp-content/uploads/AJES\\_article\\_1\\_92\\_1.pdf](http://www.ajes.ro/wp-content/uploads/AJES_article_1_92_1.pdf)

3. Dan Ioan Topor, *The Auditor's Responsibility for Finding Errors and Fraud from Financial Situations: Case Study*, International Journal of Academic Research in Accounting, Finance and Management Sciences, Vol. 7. Issue 1, 2017, pp. 342-352, ISSN 2225-8329 (revistă indexată în BDI: EBSCO Host, RePEc, Ulrich's Web, IndexCopernicus, Open-J-Gate).

[http://hrmars.com/hrmars\\_papers/Article\\_35\\_The\\_Auditors\\_Responsibility\\_for\\_Finding\\_Errors.pdf](http://hrmars.com/hrmars_papers/Article_35_The_Auditors_Responsibility_for_Finding_Errors.pdf)

4. Dimi Ofileanu, Dan Ioan Topor, *Lean Accounting-An Ingenious Solution for Cost Optimization*, International Journal of Academic Research in Business and Social Sciences April 2014, Vol. 4, No. 4 ISSN 2222-6990, pp. 342-352 (revistă indexată în BDI: EBSCO Host, Proquest, RePEc, Ulrich's Web, IndexCopernicus).

[http://hrmars.com/hrmars\\_papers/Lean\\_Accounting\\_-\\_An\\_Ingenious\\_Solution\\_for\\_Cost\\_Optimization.pdf](http://hrmars.com/hrmars_papers/Lean_Accounting_-_An_Ingenious_Solution_for_Cost_Optimization.pdf)

5. Ioana Dorin, Cristina Diaconescu, Dan Ioan Topor, *Realities and perspectives concerning mining energy sector in Romania*, International Journal of Academic Research in Business and Social Sciences, Vol. 4. Issue 8, 2014, pp. 413-419, ISSN 2222-6990 (revistă indexată în BDI: EBSCO Host, Proquest, RePEc, Ulrich's Web, IndexCopernicus).

[http://hrmars.com/hrmars\\_papers/Realities\\_and\\_Perspectives\\_concerning\\_Mining\\_Energy\\_Sector\\_in\\_Romania.pdf](http://hrmars.com/hrmars_papers/Realities_and_Perspectives_concerning_Mining_Energy_Sector_in_Romania.pdf)

6. Alina Puțan, Oana Raluca Ivan, Dan Ioan Topor, *Remuneration practices of medical staff- Comparative study between Romania and France*, International Journal of Education and Research, Vol.1, No.4, 2013, pp. 1-12, ISSN 2201-6333 (revistă indexată în BDI: RePEc, IndexCopernicus, ProQuest, Ulrich's, DOAJ, Open-J-Gate).

<http://www.ijern.com/images/April-2013/17.pdf>

[http://webcache.googleusercontent.com/search?q=cache:http://www.ijern.com/images/April-2013/17.pdf&gws\\_rd=cr&ei=fuboWJqAYH-aICVu-gK](http://webcache.googleusercontent.com/search?q=cache:http://www.ijern.com/images/April-2013/17.pdf&gws_rd=cr&ei=fuboWJqAYH-aICVu-gK)

7. Dan Topor, Sorinel Căpușneanu, Alina Puțan, *Evolution and performance analysis for wine entities in Romania*, Annales Universitatis Apulensis, Series Oeconomica, nr. 14(2)/2012, pp. 403-412, ISSN 1454-9409 (revistă indexată în BDI: RePEc, IndexCopernicus, ProQuest, Ulrich's, Genamics JournalSeek, DOAJ, Open-J-Gate).

<http://www.oeconomica.uab.ro/upload/lucrari/1420122/09.pdf>

8. Alina Puțan, Dan Ioan Topor, Maria Gheorghian, *Cognitive meanings of management control in estimating the degree for achieving the strategy*, Annales Universitatis Apulensis, Series Oeconomica, nr. 14(1)/2012, pp. 81-87, ISSN 1454-9409 (revistă indexată în BDI: RePEc, IndexCopernicus, ProQuest, Ulrich's, Genamics JournalSeek, DOAJ, Open-J-Gate).

<http://www.oeconomica.uab.ro/upload/lucrari/1420121/07.pdf>

9. Căpușneanu Sorinel, Dan Topor, Letiția-Maria Rof, *General implementation stages of the ABC method in the Small and Medium-Sized Enterprises*, International Journal of Academic Research in Accounting, Finance and Management Sciences, Vol. 1. Issue 1, 2011, pp. 43-50, ISSN 2225-8329 (revistă indexată în BDI: EBSCO Host, RePEc, Ulrich's Web, IndexCopernicus, Open-J-Gate).

<http://www.hrmars.com/admin/pics/502.pdf>

10. Dan Topor, Ioana Dorin, Alina Puțan, *The role of cost information in decision-making. Case Study*, Annales Universitatis Apulensis, Series Oeconomica, nr. 13(2)/2011, pp. 315-324, ISSN 1454-9409 (revistă indexată în BDI: RePEc, IndexCopernicus, ProQuest, Ulrich's, Genamics JournalSeek, DOAJ, Open-J-Gate).

<http://www.oeconomica.uab.ro/upload/lucrari/1320112/15.pdf>

11. Ofileanu Dimi, Topor Dan, Paschia Liliana, *Profit sensitivity in the decision making process*, Studia Universitatis Vasile Goldiș Arad, Vol. 24, Issue 1, 2014, pp. 199-213, ISSN 1584-2339 (revistă indexată în BDI: RePEc, IndexCopernicus, ProQuest, Ulrich's, DOAJ, Open-J-Gate).

<http://publicatii.uvvg.ro/index.php/studiaeconomia/issue/viewIssue/1/17>

12. Briciu Sorin, Căpușneanu Sorinel, Topor Dan, *Developments on SWOT analysis for costing methods*, International Journal of Academic Research, Vol. 4. No. 4 July 2012, Part B, revistă citată în bazele de date internaționale etc., pp. 142-150, ISSN 2075-4124, E-ISSN 2075-7107 (revistă indexată în BDI: Thomson Reuters Master Journal List, Ulrich's Web, DOAJ, Scirus-Elsevier, EBSCO-Academic Search Complete, IndexCopernicus International).

<http://www.eu-print.org/orta.php?go=july2012>

13. Dan Ioan Topor, Alina Puțan, Sorinel Căpușeanu, *The Role of Management Accounting in Providing Information for Making Decision within an Entity*, International Journal of Academic Research in Accounting, Finance and Management Sciences, Vol. 1. Issue 2, 2011, pp. 56-66, ISSN 2225-8329 7107 (revistă indexată în BDI: EBSCO Host, RePEc, Ulrich's Web, Cabell's Directories of Publishing, IndexCopernicus).

<http://www.hrmars.com/admin/pics/507.pdf>

**F) Publicații in extenso apărute în volume ale principalelor conferințe internaționale de specialitate din țară și străinătate**

1. Dan Ioan Topor, Cristian-Marian Barbu, Sorinel Căpușeanu, Ileana-Sorina Rakos (Boca), Dana-Maria Constantin (Oprea), *Efficiency of the decisions based on environmental investments and sustainability*, Proceedings of the International Conference, *Performance, Competitiveness, Creativity*, ECO-Trend 2016, XIII th edition, November 18-19, 2016, Târgu Jiu, Romania, Academica Brâncuși House Publisher, ISSN 2248-0889, ISSN-L 2248-0889, pp. 341-344.

2. Gary Cokins, Sorinel Căpușeanu, Dan Ioan Topor, Oana Raluca Ivan, *Hidden costs of self-management services of accounting activity in a company*, Proceedings of the 3rd International Conference Accounting and Auditing Perspectives (AAP 2016), October 20-22, 2016, Timișoara, Romania, Editura Universității de Vest, ISSN 2559-0480, ISSN-L 2344-2980, pp. 128-136.

3. Sorinel Căpușeanu, Dan Ioan Topor, Ileana-Sorina Rakos (Boca), Corina Ducu, Anamaria Țepeș-Bobescu, *Improving performances by using cost controlling in the mining industry entities*, Proceedings of the International Scientific Conference, Information Society and Sustainable Development, third edition, Aprilie 14-15, 2016, Polovragi, Gorj, Romania, ISBN 978-973-144-773-5, Academica Brâncuși House Publisher, pp. 299-304.

4. Sorin Briciu, Sorinel Căpușeanu, Dan Ioan Topor, Cristian-Marian Barbu, Anamaria Țepeș-Bobescu *Performance analysis of an entity from construction sector using dashboard*, Proceedings of the International Conference, ECO-Trend 2015, XII th edition, November 27-28, 2015, Târgu Jiu, Romania, Academica Brâncuși House Publisher, ISSN 2248-0889, ISSN-L 2248-0889, pp. 334-339.

5. Sorin Briciu, Sorinel Căpușeanu, Ileana Sorina Rakos Boca, Dan Ioan Topor, *Cost Analysis and Reporting the Performances of Companies in the Mining Industry*, Proceedings of the 6th International Conference on Applied Economics, Business and Development (AEBD'14), Lisbon, Portugal, 2014, Recent Advances in Applied Economics, Business and Economics Series, 16, pp. 51-56, ISSN 2227-460X, ISBN 978-960-474-394-0.

6. Sorin Briciu, Dan Ioan Topor, Sorinel Căpușeanu, *Integrated Methods for Performance Measurement in Entities from the Wine Sector in Romania*, "Restructuring the economies: realities and perspectives given the current economic crisis" Proceedings, ICMEA 2013, November 8–9, Aeternitas Publishing House, Alba-Iulia, Romania, pp. 47-63, ISBN 978-606-613-081-3.

7. Dan Topor, Sorinel Căpușeanu, Alina Puțan, *Evolution and performance analysis for wine entities in Romania*, Proceedings of the International Workshop "Advanced Research and Trends in Accounting, Audit and Finance. Crisis Impact on Economies. Perspectives from Accounting, Auditing and Finance, ICMEA 2012, November 2–3, Aeternitas Publishing House, Alba-Iulia, Romania, pp. 211-220, ISBN 978-606-613-053-0.

8. Topor Ioan Dan, Ioana Dorin, Puțan Alina, *The role of cost information in decision-making. Case study*", Proceedings of International Conference „Challenges of contemporary knowledge based economy”, ICMEA 2011, Alba Iulia, 4-5 Noiembrie 2011, pp. 759-769, ISBN 978-606-613-014-1.

9. Puțan Alina, Topor Ioan Dan, *Cognitive meanings of management control in estimating the degree for achieving the strategy*, Proceedings of International Conference „Challenges of contemporary knowledge based economy”, ICMEA 2011, Alba Iulia, 4-5 Noiembrie 2011, pp. 769-776, ISBN 978-606-613-014-1.

10. Puțan Alina, Topor Ioan Dan, *Impact of management accounting information provided in making decisions. Case study Ice cream industry in Romania*, Proceedings of the 12th Annual Doctoral Conference, Faculty of Finance and Accounting, Univeristy of Economics, Prague, Cehia, 27th May 2011, pp. 253-267, ISBN 978-80-245-1773-5.

11. Groza Constantin, Groza Elena, Topor Ioan Dan, *Theoretical aspects about accounting modernization in Small and Medium Enterprises using Web Technology*, Proceedings of International Conference *Challenges of Contemporary Knowledge-Based Economy*, ICMEA 2010, Alba Iulia, 2010.

**G) Alte lucrări și contribuții științifice sau, după caz, din domeniul creației artistice (alte publicații, proiecte de cercetare-dezvoltare pe bază de contract/grant, premii și distincții obținute pentru activitatea didactică și de cercetare etc.).**

1. *Modelling the new Europe*, Program masteral in Guvernanța Economică Europeană, COR 235104, POSDRU/156/1.2/G/139085, finanțator Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007-2013, membru în echipa de cercetare

2. Euro-Manager "*Program de practica pentru tranziția de la sistemul de educație la viața activă pentru studenții economiști*", COR 235902, POSDRU/161/2.1/G/136237, finanțator Fondul Social

European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane, 2007-2013, *membu* în echipa de cercetare

3. “*Noi dimensiuni ale informației de tip cost aferente procesului decizional în industria de vinificație*”, contract de cercetare nr. 476/5.10.2011, valoare 4000 RON, *membu* în echipa de cercetare.

### Citările

**Ci1. Briciu, S., Căpușneanu, S., Topor, D. (2012). *Developments on SWOT analysis for costing methods*, International Journal of Academic Research, 4(4), p.145-153** (Indexată în BDI: Thomson Reuters Master Journal List, Ulrich's Web, DOAJ, Elsevier, EBSCO-Academic Search Complete)

<http://www.eu-print.org/orta.php?go=july2012>

#### - 2 Citări

**Ci1.1.** Loreta Valanciene, Sima Jegeleviciute, *Valuation of crowd funding: benefits and drawbacks*, Economics and management, 18(1), 2013, ISSN 2029-6983 (ONLINE), pp. 39-48, (Indexată în BDI: Science Citation Index Expanded (ISI Web of Science), Journal Citation Reports/Science Edition, Elsevier, EBSCO)

<http://ecomanager.ktu.lt/index.php/Ekv/article/view/3713/2499>

**Ci1.2.** Sorin Briciu, Sorinel Căpușneanu, Andreea Elena Căprariu, *Optimizarea profitului în condiții de criză*, Economie teoretică și aplicată, Volumul XX (2013), No. 6(583), pp. 57-73 (Indexată în BDI: EconLit, RePEc, DOAJ, EBSCO Publishing, ICAAP).

[http://store.ectap.ro/articole/871\\_ro.pdf](http://store.ectap.ro/articole/871_ro.pdf)

**Ci2. Topor Dan, Ioana Dorin, Puțan Alina, *The Role of Cost Information in Decision-Making. Case Study*, Annales Universitatis Apulensis Series Oeconomica, 13(2), 315, 2011** (Indexată în BDI: EBSCO, RePEc, EconLit, DOAJ, ProQuest, IndexCopernicus, Ulrich's)

<http://www.oeconomica.uab.ro/upload/lucrari/1320112/15.pdf>

#### - 2 Citări

**Ci2.1.** Sorin Romulus Berinde, Adrian Groșanu, *Particularities Concerning the Beneficiaries of Audit Services Provided by The BIG 4 Companies: Evidence from Romania*, Annales Universitatis Apulensis Series Oeconomica, 15(2), 2013, 483-492 (Indexată în BDI: EBSCO, RePEc, EconLit, DOAJ, ProQuest, IndexCopernicus, Ulrich's, Open-J-Gate)

<http://www.oeconomica.uab.ro/upload/lucrari/1520132/14.pdf>

**Ci2.2.** W. M. Alahdal, M.H. Alsamhi, T. Prusty, *The Role of Cost Accounting System in the Pricing Decision Making in Industrial Companies of Taiz City, Yemen*, International Academic Journal of Accounting and Financial Management Vol. 3, No. 7, 2016, pp. 70-78. ISSN 2454-2350 (Indexată în BDI: Cabells, Ulrichs)

<http://iaiest.com/dl/journals/5-%20IAJ%20of%20Accounting%20and%20Financial%20Management/v3-i7-jul2016/paper6.pdf>

**Ci3. Briciu, S. et al. (2010), *Contabilitatea și controlul de gestiune: instrumente pentru evaluarea performanței entității /Accounting and management control: tools for entity performance assessment, Ed. Aeternitas, Alba Iulia.***

- 12 Citări

**Ci3.1.** Dima Florin-Constantin, *Calculation of enterprise costs by means of the phase calculation method*, Anale. Seria Științe Economice. Timișoara, 2014, Univ. Tibiscus, pp. 87-92, ISSN 1582-2680, e-ISSN 1582-6333 (Indexată în BDI: EBSCO, DOAJ, RePEc)

[http://fse.tibiscus.ro/images/anale/lucrari/Lucrari2014/AnaleFSE\\_VolXX\\_012.pdf](http://fse.tibiscus.ro/images/anale/lucrari/Lucrari2014/AnaleFSE_VolXX_012.pdf)

**Ci3.2.** Ofileanu Dimi, Bumbescu Sorina Simona, *Target Costing-The Response of the Managerial Accounting to Changes in the Environment*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Issue 3/2014, pp. 45-55, ISSN 2344-3685, ISSN-L 1844-7007 (Indexată în BDI: EBSCO, RePEc, DOAJ, Cabells)

[http://www.utgjiu.ro/revista/ec/pdf/2014-03/08\\_Ofileanu.pdf](http://www.utgjiu.ro/revista/ec/pdf/2014-03/08_Ofileanu.pdf)

**Ci3.3.** Gabriela Bușan, Loredana Ciurlău, *The use of calculation of costs for activities to improve cost management and profitability*, Annals. Economics Science Series. Timișoara (Anale. Seria Științe Economice. Timișoara), issue: XVIII/2/2012, pp. 312-316, ISSN 1582-2680, e-ISSN 1582-6333 (Indexată în BDI: EBSCO, DOAJ, RePEc)

[http://fse.tibiscus.ro/images/anale/lucrari/Lucrari2012\\_2/AnaleFSE\\_2012\\_2\\_047.pdf](http://fse.tibiscus.ro/images/anale/lucrari/Lucrari2012_2/AnaleFSE_2012_2_047.pdf)

**Ci3.4.** Mihaela Bebeșelea Costs, *Productivity, Profit, and Efficiency: An Empirical Study Conducted Through the Management Accounting*, Procedia - Social and Behavioral Sciences 191 (2015) 574-579, WCES 2014, ISSN: 1877-0428 (Indexată în BDI: Conference Proceedings Citation Index/Web of Science).

<http://iranarze.ir/wp-content/uploads/2016/02/4484-Costs-Productivity.pdf>

**Ci3.5.** Teiușan Sorin-Ciprian, *How Old is Management Control in Romania?*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Issue 4/2016, pp. 159-164, ISSN 2344-3685, ISSN-L 1844-7007 (Indexată în BDI: EBSCO, RePEc, DOAJ, Cabells)

[http://www.utgjiu.ro/revista/ec/pdf/2016-04/24\\_Teiusan.pdf](http://www.utgjiu.ro/revista/ec/pdf/2016-04/24_Teiusan.pdf)

**Ci3.6.** Nataliya Vasilevna Kim, Alkarawy Heyder G. Wannes, Vladimir Ilich Zdunov, *Outsourcing: The Improvement of Accounting System*, Journal of Applied Economic Sciences, Volume XI, Issue 4(42), Summer 2016, ISSN 2393-5162 (Indexată în BDI: Scopus, EBSCO, RePEc)

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Alba Iulia,  
18 Mai 2017

Candidat,  
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