



ROMÂNIA MINISTERUL EDUCAȚIEI NAȚIONALE
UNIVERSITATEA „1 DECEMBRIE 1918” DIN ALBA IULIA
RO – 510009, ALBA IULIA, STR. GABRIEL BETHLEN, NR. 5
TEL: 40-0258-806130 FAX:40-0258-812630

HABILITATION THESIS ABSTRACT

**Audit as social phenomenon in the context of
corporate governance and sustainable
development**

Candidate: Associated Professor Ivan Oana Raluca PhD

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The Habilitation Thesis reflects all the significant results obtained from the research activity after supporting the doctoral thesis "Audit of the financial statements of economic agents" under the coordination of Prof. Pop Atanasiu PhD, from the Accounting Department, Faculty of Economic Sciences and Business Administration, at "Babeş-Bolyai" University of Cluj Napoca in 2008, confirmed by the Order of the Minister of Education and Research no. 4887 of 25.07.2008.

This work has been structured in two major parts according to the Order 3121/27 January 2015 on the organization and development of the process of obtaining the attestation certificate, namely: Part I - Scientific, didactic and academic achievements and Part II - Evolution plans and career development, Scientific and academic.

In the first part of the Habilitation Thesis were presented the main scientific, didactic and academic results developed within national and international research projects, carried out in collaboration with colleagues from the country and abroad, valorized by publishing articles in ISI journals with absolute score Non-indexed or indexed in recognized international databases. The most important research is focused on the convergence of integrated financial reporting, auditing and corporate governance.

A. Teaching activities are concretized in support of courses and seminars included in the curriculum of the bachelor's and master's programs of the faculties of "1 Decembrie 1918" University of Alba Iulia, starting with 2008, in guiding the students for the elaboration of the bachelor's and works and dissertation paper, in the publication of teaching materials specific to each discipline (course support, seminar support). In the Doctoral School of the "1 Decembrie 1918" University of Alba, I held the position of Scientific Secretary during 2009-2011 and since 2011 I have been a member of the Steering Committees for 12 PhD students who already hold the PhD degree.

B. The results of the scientific and professional activities are concretized in 6 books and chapters in specialized books, in 27 articles indexed in ISI quoted journals with non-nul AIS, respectively in international databases, 17 papers presented at national and international conferences, 0 Indexed ISI, 2 international research projects, 23 national research / development projects. As a researcher, I am a member of the Editorial Board of 4 journals of the BDI, as well as a deputy editor-in-chief of a magazine rated in 10 international databases.

After completing the doctoral studies, the assumed necessity of widening the area of scientific interest was imposed with priority, so we have traveled three major directions in order to present accurately a holistic image, the more identifying elements, scientific certificates, the information process from Production and

Reporting of financial accounting information to auditing. Concerns focused on individual or team research on financial reporting, internal audit and financial audit, and corporate governance, through an interdisciplinary and multidisciplinary approach, including taking into account within the system dimensions such as social responsibility, accountability Environment, risk, education, considered significant variables in the reporting, auditing and information perception system.

The evolution of academic, scientific and professional careers can highlight the main directions of its development, their synoptic mention includes: The necessity and contribution of accounting to the identification, presentation and audit of information and environmental performance, Auditing - a social phenomenon approached holistically as a process Internal (internal audit) and external (financial audit / statutory audit / environmental audit) reported to any entity, but also as an activity carried out by professionals in an economic environment with identified determinants (market, demand, offer, fee); The Impact of Corporate Governance on Environmental Performance.

In the context of a current economic environment characterized by a sinusoidal economic rhythm at the global level, the prerequisites are created for a strong increase in the interest of all responsible actors to find solutions for verifying, controlling and auditing their performance.

In the second part of the Habilitation thesis are presented the future directions of the university career development from the didactic point of view and from the point of view of the scientific research activities. The development of didactic activity will interactively address both the educational process proper / evaluation and the process of coordinating scientific research. The skills and abilities needed by any graduate on the labor market are no longer limited to strictly professional ones, and should also include development research competencies if we only consider the almost daily based necessities of the accounting profession.

The development strategy of the scientific component must be thought out and applied taking into account the following objective / principle: the researches should be directed towards the benefit of society, the economy, but also the students. In doing so, we must not forget the role of the academic environment with the business environment, with the professionals in the field and the interaction between them. Our mission as academic staff remains to support and implement excellence in teaching and research activities by offering exceptional education to students in the fields in which we each work, as well as maintaining and developing from the point of view academic.

The main components of fundamental and applied research, in a socio-economic environment characterized by less predictable oscillations, for the social phenomenon within the process of producing, controlling and

auditing the information provided are oriented towards: the study of the impact of corporate governance, economic development on entities And reporting on how to control and audit them, identifying the most rigorous study methods to bring certification and discipline into the audit; Investigating issues related to fundamental changes in institutional arrangements; Improving the auditor's independence, in particular by identifying a behavioral model in establishing the auditor's fees.

At the end of the paper are the bibliographic references on which the Habilitation thesis was developed, both the researches quoted and the other bibliographical references used.

June 7th 2017,
Alba Iulia

Candidate,
Associated Prof. Ivan Oana Raluca PhD.

