

Universitatea Babeş-Bolyai  
Facultatea de Ştiinţe Economice şi Gestiunea Afacerilor  
Departamentul de Contabilitate şi Audit  
Lect. univ. dr. Cuzdriorean-Vladu Dan-Dacian

**L I S T A**  
lucrărilor ştiinţifice în domeniul disciplinelor din postul didactic

**A. Teza de doctorat**

Titlul tezei: Dezvoltări și aprofundări privind relația dintre contabilitate și fiscalitate

Coordonator ştiințific: Prof.univ.dr. Dumbravă Partenie

Domeniu: Contabilitate

Data susținerii publice: 31 octombrie 2011

**B. Cărți și capitole în cărți publicate**

1. Cuzdriorean, D (2013), *Relația dintre contabilitate și fiscalitate: o abordare tridimensională*, Editura Casa Cărții de Știință, Cluj-Napoca, p. 423
2. Deaconu, A, Buglea, A, Anghel, I (coord) (2013), *Diagnosticul și evaluarea întreprinderii*, Editura Risoprint, Cluj-Napoca, ISBN: 978-973-53-0942-8. Coautor capitolele 1 și 2
3. Deaconu, A, Manațe, D (coord) (2013), *Studii de caz privind evaluarea proprietăților*, Editura Risoprint, Cluj-Napoca, ISBN: 978-973-53-0947-3. Coautor capitolul 6
4. Timbuș, R (coord) (2013), *Evaluarea bunurilor mobile*, Editura Risoprint, Cluj-Napoca, ISBN: 978-973-53-0941-1. Coautor capitolele 9 și 10
5. Matiș, D, Deaconu, A (coord) (2013), *Bază de date privind analiza economică și evaluarea proprietăților*, Editura Risoprint, Cluj-Napoca, ISBN: 978-973-53-0948-0. Coautor capitolele 2.2, 2.3, 5.1 și 5.2
6. Matiș, D (coord) (2012), *Statistici privind indicatori utili analizei economice și evaluării proprietăților*, Editura Grinta, Cluj-Napoca, ISBN: 978-973-126-361-8. Coautor capitolele 2.1 și 2.2
7. Matiș, D, Pop, A (coord) (2010), *Contabilitate financiară*, Ediția a II-a, Editura Casa Cărții de Știință, Cluj-Napoca, ISBN: 978-973-133-665-7. Coautor capitolul 5 – Contabilitatea creanțelor și datoriilor
8. Sucală, L, Nistor, CS, Cîrstea, A, Cuzdriorean, D (2009), *Contabilitate financiară*, Editura Risoprint, Cluj-Napoca, ISBN: 978-973-53-0231-3

**C. 10 Lucrări indexate ISI/BDI considerate a fi cele mai relevante**

1. Vladu, AB, Cuzdriorean, DD (2022), *Considerations on the Improvement of Ethical Decision Making in the Accounting Profession*, CECCAR Business Review, ISSN 2668-8921 • N0. 1, pp. 44-52
2. Cuzdriorean, DD, Fekete, S, Vladu, AB, (2020), *Identifying the Promoters of Students' Sustainable Behaviour: An Empirical Study*, The AMFITEATRU ECONOMIC journal, vol. 22(54), pp. 432-432
3. Cuzdriorean, DD (2019), *Curbing real earnings management decisions: experimental evidence on pressure effect*, Journal of International Business and Economics, American Research Institute for Policy Development, vol. 7, issue 1, pp. 34-42
4. Cuzdriorean, DD (2018), *Auditing Research: A Review of Recent Research Advances*, Eurasian Journal Of Economics And Finance, vol. 6, issue 4, pp. 14-26
5. Cuzdriorean, DD (2017), *The Use of Management Accounting Practices by Romanian Small and Medium-Sized Enterprises: A Field Study*, Journal of Accounting and Management Information Systems, vol. 16, issue 2, pp. 291-312

6. Vladu, AB, Amat, O, Cuzdriorean DD (2017), *Truthfulness in Accounting: How to Discriminate Accounting Manipulators from Non-manipulators*, Journal of Business Ethics (Springer), vol. 140, issue 4, pp. 633-648
7. Deaconu, A, Cuzdriorean, D (2016), *On the tax-accounting linkage in the European emerging context*, Journal in Accounting in Emerging Economies, vol. 6, issue 3, pp. 206-231
8. Cuzdriorean, D (2014), *SMEs financial risk management assessment in an emerging country: a sad reality of if and cons*, African Journal of Accounting, Auditing and Finance, vol. 3, no. 3, pp. 224-243
9. Vladu, AB, Cuzdriorean, D (2014), *Detecting earnings management: Insights from the last decade leading journals published research*, Procedia Economics and Finance, vol. 15, pp. 695-703
10. Vladu, AB, Cuzdriorean, D (2013), *Financial transparency and earnings management: insights from the last decade leading journals published research*, Revista de Contabilidad y Dirección, vol. 16, pp. 129-160

#### **D. Lucrări indexate ISI/BDI**

1. Vladu, AB, Cuzdriorean, DD (2022), *Considerations on the Improvement of Ethical Decision Making in the Accounting Profession*, CECCAR Business Review, ISSN 2668-8921 • N0. 1, pp. 44-52
2. Cuzdriorean, DD, Fekete, S, Vladu, AB, (2020), *Identifying the Promoters of Students' Sustainable Behaviour: An Empirical Study*, The AMFITEATRU ECONOMIC journal, vol. 22(54), pp. 432-432
3. Cuzdriorean, DD (2019), *Curbing real earnings management decisions: experimental evidence on pressure effect*, Journal of International Business and Economics, American Research Institute for Policy Development, vol. 7, issue 1, pp. 34-42
4. Cuzdriorean, DD (2018), *Auditing Research: A Review of Recent Research Advances*, Eurasian Journal Of Economics And Finance, vol. 6, issue 4, pp. 14-26
5. Cuzdriorean, DD (2017), *The Use of Management Accounting Practices by Romanian Small and Medium-Sized Enterprises: A Field Study*, Journal of Accounting and Management Information Systems, vol. 16, issue 2, pp. 291-312
6. Vladu, AB, Amat, O, Cuzdriorean DD (2017), *Truthfulness in Accounting: How to Discriminate Accounting Manipulators from Non-manipulators*, Journal of Business Ethics (Springer), vol. 140, issue 4, pp. 633-648
7. Deaconu, A, Cuzdriorean, D (2016), *On the tax-accounting linkage in the European emerging context*, Journal in Accounting in Emerging Economies, vol. 6, issue 3, pp. 206-231
8. Cuzdriorean, D (2014), *Earnings management, dynamic view of managerial discretion and situational characteristics: is there a missing link?*, Procedia Economics and Finance, jurnal indexat în Elsevier
9. Cuzdriorean, D, Vladu, AB (2014), *Financial risk management in Romanian SMEs: the current state*, Procedia Economics and Finance, jurnal indexat în Elsevier
10. Cuzdriorean, D (2014), *SMEs financial risk management assessment in an emerging country: a sad reality of if and cons*, African Journal of Accounting, Auditing and Finance, vol. 3, no. 3, pp. 224-243
11. Vladu, AB, Cuzdriorean, D (2014), *Detecting earnings management: Insights from the last decade leading journals published research*, Procedia Economics and Finance, vol. 15, pp. 695-703
12. Cuzdriorean, D (2013), *Most Recent Findings In Earnings Management Area: Interesting Insights From Traditionally Top 5 Leading Accounting Journals*, Annales Universitatis Apulensis Series Oeconomica, vol. 2, issue 15, pp. 402-416, indexat în REPEC Databases, disponibil la: <http://www.uab.ro/oeconomica/>
13. Cuzdriorean, D (2013), *Students Attitudes Regarding The Ethics Of Earnings Management Activities: An Empirical Investigation*, Annales Universitatis Apulensis Series Oeconomica, vol. 2, issue 15, pp. 417-423, indexat în REPEC Databases, disponibil la: <http://www.uab.ro/oeconomica/>
14. Vladu, AB, Cuzdriorean, D (2013), *Financial transparency and earnings management: insights from the last decade leading journals published research*, Revista de Contabilidad y Dirección, vol. 16, pp. 129-160

15. Pop, I, Fekete, Sz, Cuzdriorean, D (2013), *Relationship between accounting and taxation in Romania: a behavioral analysis*, Annales Universitatis Apulensis Series Economica, vol. 1, issue 15, pp. 81-91, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/alu/journl/v1y2013i15p7.html>
16. Vladu, AB, Cuzdriorean, D (2013), *Creative accounting, measuring and behavior*, Annales Universitatis Apulensis Series Economica, vol. 1, issue 15, pp. 107-115, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/alu/journl/v1y2013i15p9.html>
17. Albu, N, Gîrbină, M, Cuzdriorean, D (2012), *How close are Romanian regulations and the IFRS for SMEs? – an in-depth analysis for inventories*, Global Review of Accounting and Finance, vol 3, no. 2, pp. 32-41, disponibil la: [http://wbiaus.org/sept2012\\_GRAF%20issue.htm](http://wbiaus.org/sept2012_GRAF%20issue.htm)
18. Cuzdriorean, D, Albu, C, Albu, N (2012), *The relationship between accounting and taxation – the Romanian accounting environment*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 1, pp. 894-900, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/ora/journl/v1y2012i1p894-900.html>
19. Vladu, AB, Cuzdriorean, D (2012), *Creative disclosure: an experimental study*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 1, pp. 978-984, indexat în REPEC Databases disponibil la: [http://ideas.repec.org/a/ora/journl/v1y2012i1\\_p978-984.html](http://ideas.repec.org/a/ora/journl/v1y2012i1_p978-984.html)
20. Cuzdriorean, D, Albu, C, Albu, N (2012), *The relationship between accounting and taxation and the disconnection goal: Prudence versus True and Fair View*, Review of Business Research, vol. 12, no. 2, ISSN: 1546-2609, pp. 59-68
21. Vladu, AB, Groșanu, A, Cuzdriorean, D (2012), *When creative accounting has a different path: positive bias and persuasive language – an experimental study*, Journal of International Management Studies, vol. 12, no. 2, ISSN: 1930-6105, pp. 105-111
22. Cuzdriorean, D, Matiș, D (2012), *The relationship between accounting and taxation insight the European Union: The influence of the international accounting regulation*, Annales Universitatis Apulensis Series Economica, vol. 1, issue 14, pp. 28-43, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/alu/journl/v1y2012i14p2.html>
23. Matiș, D, Vladu, AB, Cuzdriorean, D (2012), *Creative disclosure – Features of Creative Accounting*, Annales Universitatis Apulensis Series Economica, vol. 1, issue 14, pp. 73-80, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/alu/journl/v1y2012i14p6.html>
24. Fekete, Sz, Cuzdriorean, D, Albu, C, Albu, N (2012), *Is SMEs accounting influenced by taxation? Some empirical evidence from Romania*, African Journal of Business Management, vol. 6(6), pp. 2318-2331, DOI:10.5897/AJBM11.1699, disponibil la: [http://www.academicjournals.org/ajbm/abstracts/abstracts\\_abstracts2012/15Feb/Fekete%20et%20al.htm](http://www.academicjournals.org/ajbm/abstracts/abstracts_abstracts2012/15Feb/Fekete%20et%20al.htm)
25. Cuzdriorean, D, Albu, C, Albu, N, Fekete, Sz (2011), *A longitudinal analysis regarding the evolution of profit tax in Romania – an empirical view*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 1, pp. 594-601, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/ora/journl/v1y2011i1p594-601.html>
26. Albu, C, Albu, N, Fekete, Sz, Cuzdriorean, D (2011), *The power and the glory of the big 4: a research note on independence and competence in the context of IFRS implementation*, Journal of Accounting and Management Information System (JAMIS), vol. 10, no. 1, pp. 43-54, indexat în REPEC Databases, disponibil la: [http://ideas.repec.org/a/ami/journl/v10y2011i1\\_p43-54.html](http://ideas.repec.org/a/ami/journl/v10y2011i1_p43-54.html)
27. Vladu, AB, Cuzdriorean, D (2011), *Detection of earnings management – A proposed framework based on accruals approach research design*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 2, pp. 643-648, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/ora/journl/v1y2011i2p643-648.html>
28. Cuzdriorean, D, Albu, C, Albu, N, Fekete, Sz (2011), *A longitudinal analysis regarding the issue of IFRS for SMEs regarding income tax*, Journal of International Business and Economics, vol. 11, no. 1, ISSN 1544-8037, pp. 29-38
29. Cuzdriorean, D (2010), *The relationship between accounting and taxation: a brief international literature review*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 1, pp. 496-502, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/ora/journl/v1y2010i1p496-502.html>

30. Sucală, L, Cuzdriorean, D, Fekete, Sz, Ienciu, N (2010), *Empirical evidence on the effects of social welfare and taxation on insurance*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 1, pp. 595-600, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/ora/journl/v1y2010i1p595-600.html>
31. Cuzdriorean, D, Fekete, Sz, Sucală, L (2010), *An attempt at measuring the fiscal influence over accounting of Romanian listed companies*, Annales Universitatis Apulensis Series Economica, vol. 1, issue 12, pp. 95-111, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/alu/journl/v1y2010i12p9.html>
32. Cuzdriorean, D, Matiș, D, Vladu, AB (2010), *A comparative analysis between Anglo-Saxon and Continental Accounting Systems: The Central Point of The Relationship between Accounting and Taxation*, Review of Business Research, vol. 10, no. 5, ISSN 1546-2609, pp. 120-126
33. Deaconu, A, Nistor, CS, Filip, C, Cuzdriorean, D (2010), *Measuring the convergence degree between accounting and valuation standards: case study of intangible assets*, International Journal of Business Research, no. 11, pp. 221-231
34. Cuzdriorean, D, Jurcău, A (2009), *Tax optimization through transfer pricing, common and manipulative practice*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 1, pp. 872-876, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/ora/journl/v3y2009i1p872-876.html>
35. Deaconu, A, Nistor, CS, Cuzdriorean, D (2009), *Considerations on the Fair Value of Revenues Recognized in Financial Statements*, The Annals of University of Oradea, Economic Science – TOM XX, ISSN 1582 – 5450, issue 1, pp. 877-882, indexat în REPEC Databases, disponibil la: <http://ideas.repec.org/a/ora/journl/v3y2009i1p877-882.html>

## **E. Lucrări publicate în ultimii 10 ani în alte reviste și în volume de conferințe cu referență**

- Selectie cu maximum 20 lucrări în volume de conferințe:

1. Cuzdriorean, D (2012), *The relationship between accounting and taxation under the spectrum of the factors of influence: case study of Romania*, Proceedings of the 7th International Conference Accounting and Management Information Systems, AMIS 2012, pp. 1119-1150
2. Vladu, AB, Amat, O, Matiș, D, Cuzdriorean, D (2012), *The perception, importance and vulnerability of true and fair view in the Romanian accounting environment*, Proceedings of the 7th International Conference Accounting and Management Information Systems, AMIS 2012, pp. 1404-1448
3. Cuzdriorean, D, Groșanu, A, Matiș, D, Deaconu, A (2012), *Competency development in the business liberal profession arena – a continues process*, Conference Proceedings of IISES, pp. 80-93, disponibil la: [http://www.iises.net/wp-content/uploads/Proceedings\\_Prague\\_2013.pdf](http://www.iises.net/wp-content/uploads/Proceedings_Prague_2013.pdf)
4. Matiș, D, Vladu, AB, Cuzdriorean, D (2012), *Competence based system and accounting firms characteristics*, Proceedings of ICERI2012 Conference, Madrid, Spania
5. Deaconu, A, Nistor, CS, Cuzdriorean, D, Filip, C (2012), *Higher education competencies based system influencial-factors*, Proceedings of ICERI2012 Conference, Madrid, Spania
6. Cuzdriorean, D, Matiș, D (2011), *Fiscalitatea și interacțiunea dintre contabilitate și fiscalitate prin prisma literaturii de specialitate din România*, pp. 26-36, în Onofrei, M (coord.), *Cercetare doctorală în economie. Prezent și perspective*, Volumul 1, Editura Economică, București
7. Albu, C, Albu, N, Fekete, Sz, Cuzdriorean, D (2010), *IFRS for SMEs in Europe – Lessons for a Possible Implementation in Romania*, Proceedings of the 5th WSEAS International Conference on Economy and Management Transformation, vol. II, pp. 659-663, disponibil la: <http://www.wseas.us/e-library/conferences/2010/TimisoaraW/EMT/EMT2-38.pdf>

## **F. Brevete obținute în întreaga activitate**

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Data:

30.05.2022

Semnătura: