



ROMAN Aureliana Geta

CURRENT POSITION: Associate Professor

AFFILIATION/DEPARTMENT: Department of Accounting and Audit

ORCID RESEARCHER ID:

URL FOR PERSONAL WEBSITE:

LINKEDIN PROFILE:

EMAIL:

PROFILE

Associate Professor at the Academy of Economic Studies, Specialized in Financial Audit. Member of the Romanian Chamber of Financial Auditors with almost 20 years of practical experience in large entities. Certified trainer at the Romanian Chamber of Financial Auditors, Lecturer at the Controller Institute Romania, Lecturer at the Romanian-German MBA at the Academy of Economic Studies, Statutory auditor for public entities, Author of books and chapters in books, more than 50 articles published in journals and conference proceedings. Research Interests: Financial Audit, Financial Reporting, Controlling and Corporate Governance.

She is very dedicated to the teaching profession and is highly appreciated by her students who come to love accounting and auditing subjects because of the way she manages to teach these courses.



EDUCATION

Habilitation -

Post-Doc -

PhD (Doctorate) **2007** - PhD in Accounting, The Faculty of Accounting and Management Information Systems (Bucharest University of Economic Studies), Romania.
Doctoral Thesis - New dimensions in accounting for enterprise financial position and performance in Romania and Germany

Master **1999** - Master in Agri-food Systems Management, The Faculty of Agrifood and Environmental Economics (Bucharest University of Economic Studies), Romania

Bachelor **1998** - Bachelor in Agrifood Economics, The Faculty of Agrifood and Environmental Economics (Bucharest University of Economic Studies), Romania.

PROFESSIONAL TRAINING

2008- Postgraduate studies - Training of Romanian Chamber of Financial Auditors trainers in financial audit

2006- Doctoral research scholarship awarded by the "Stiftungsinitiative Johann Gottfried Herder" at the Freie Universität Berlin and Humboldt Universität zu Berlin

2002- Postgraduate studies - Financial accounting and tax audit, The Faculty of Accounting and Management Information Systems (Bucharest University of Economic Studies), Romania.

ACADEMIC EXPERIENCE

2008 – Present – Associate Professor (2025 – Present), Lecturer (2006 – 2008), Assistant Professor (2002 – 2008), The Faculty of Accounting and Management Information Systems (Bucharest University of Economic Studies), Romania

Courses taught: Bachelor: Financial Accounting; Master: International Standards on Auditing; MBA: Financial Reporting

LIST OF PUBLICATIONS

List of articles published in peer reviewed journals:

1. Roman A.-G., Mocanu M., Intorsureanu I, (2022), Financial Auditing in the Banking Industry – An Empirical Study, Journal of Economic Computation and Economic Cybernetics Studies and Research, Issue 4/2022; Vol. 56, indexed ISI – Thomson Scientific Master Journal List", in Social Sciences Citation Index, Social cisearch, Journal Citation Reports/ Social Sciences,



- [https://ecocyb.ase.ro/nr2022_4/16.%20Roman%20Aureliana,%20Iulian%20Intorsureanu%20\(TF\).pdf](https://ecocyb.ase.ro/nr2022_4/16.%20Roman%20Aureliana,%20Iulian%20Intorsureanu%20(TF).pdf)
2. Roman A.-G., Mocanu M., Hoinaru R., (2019), Disclosure Style and its Determinants in Integrated Reports, Sustainability, (2019), Vol.11, nr.7,
<https://www.webofscience.com/wos/woscc/full-record/WOS:000466551600137>
 3. Radu I., Mogoș C., Șendroi C., Ursăcescu M., Roman A.-G (2016), Designing of social politics meant for the upgrading of the educators' professional training in the child protection system, Journal of Economic Computation and Economic Cybernetics Studies and Research, Issue 2/2016, Vol. 50, indexed ISI - Thomson Scientific Master Journal List", in Social Sciences Citation Index, Social cisearch, Journal Citation Reports/ Social Sciences, http://www.ecocyb.ase.ro/Articles2016_2.htm
 4. Mocanu M, Roman A. G., (2016), Financial and non-financial reporting in Romanian entities operating in agriculture, forestry and fishery, Journal Audit financiar Issue 6/2016, paper indexed in Ulrich's, ProQuest, Cabell's, Ebsco, SCPIO, ISSN 1583-5812, <http://revista.cafr.ro/ArticolRO?CodArticol=9481>
 5. Roman C., Roman A. G., Meier E., Mocanu M., (2014), Research on the evolution of controlling tasks and their delimitation from audit tasks, Theoretical and Applied Economics Volume XXI, indexed in Econlit, RePEc (IDEAS, EconPapers), DOAJ, EBSCO Publishing, ICAAP; http://www.ectap.ro/research-on-the-evolution-of-controlling-tasksand-their-delimitation-from-audit-tasks-costantin-roman_aureliana-geta-roman_elena-meier_mihaela-mocanu/a1042/
 6. ROMAN C, ROMAN A.G., MOCANU M, (2012), Auditul performanțelor manageriale, Journal Audit financiar nr. 3/2012, indexed in Ulrich's, ProQuest, Cabell's, Ebsco, SCPIO, ISSN 1583-5812;
<http://revista.cafr.ro/uploads/AF-3-2012-ISSN-ELECTRONIC-b62f.pdf>
 7. MANOLESCU M, ROMAN A.G., MOCANU M (2011)., Corporate governance in Romania: from regulation to implementation, Journal of Accounting and Management Information Systems no. 10, vol. 1, 2011, p. 4 - 24, CNCSIS-categoria B+, indexed in REPEC, EBSCO, ProQuest, IndexCopernicus Journals Master List, Ulrich's Periodicals Directory, ISSN 1583-4387;
http://www.cig.ase.ro/revista_cig/ContinutNumar.aspx?cod=Vol.%2010,%20Nr.%201/2011
 8. MANOLESCU Maria, ROMAN Aureliana-Geta, ROMAN Costantin, MOCANU Mihaela, (2010), The Role of Financial Audit in Evaluating and Consolidating the Internal Control of the Audited Entities, Journal Audit Financiar, nr.2, indexed in Ulrich's, ProQuest, Cabell's, Ebsco, SCPIO, ISSN 1583-5812;
<http://revista.cafr.ro/uploads/AF-2-2010-ISSN-ELECTRONIC-5877.pdf>
 9. MANOLESCU Maria, ROMAN Aureliana-Geta, MOCANU Mihaela, (2010), Considerations on the General Framework of Tailored Accounting Procedures, Journal Audit Financiar, nr.9, indexed in Ulrich's, ProQuest, Cabell's, Ebsco, SCPIO, ISSN 1583-5812; <http://revista.cafr.ro/uploads/AF-9-2010-ISSN-ELECTRONIC-f4f4.pdf>
 10. ROMAN Aureliana-Geta, MOCANU Mihaela, (2009), Controversies Generated by the Opposability Historical Costs - Fair Values in Accounting Valuation, Journal Audit Financiar, nr.8, indexed in Ulrich's, ProQuest, Cabell's, Ebsco, SCPIO, ISSN 1583-5812; http://revista.cafr.ro/uploads/AF9_2009_Site-83f4.pdf
 11. MANOLESCU Maria, MORARIU Ana, ROMAN Aureliana-Geta, MOCANU Mihaela, (2009), Priorities and



- Responsibilities in the Process of Expanding Application of the International Financial Reporting Standards (IFRS) in Romania, Journal Audit Financiar, nr.8, indexed in Ulrich's, ProQuest, Cabell's, Ebsco, SCPIO, ISSN 1583-5812; http://revista.cafr.ro/uploads/AF8_2009_Site-1240.pdf
12. MANOLESCU Maria, ROMAN Aureliana-Geta, SENDROIU Cleopatra, Corporate Governance, (2009), – Assessments and Objectives Regarding the Implementation and Assimilation Process in Romania, Journal Management & Marketing, vol. 4, nr. 2, indexed in Cabell's Directory of Publishing Opportunities in Management and Marketing ; » Central and Eastern European Online Library ; » Index Copernicus ; » EBSCO ; » RePEC; IDEAS, EconPapers ; DOAJ
<http://www.managementmarketing.ro/pdf/articole/143.pdf>,
<http://ideas.repec.org/a/eph/journal/v4y2009i2n12.html>,
13. Maria Manolescu, Aureliana Geta Roman, (2008) Financial reporting requirements, Journal Audit financiar, p 8-12, nr.2/2008, ISSN 1583-5812, 1844-8801, indexed in BDI: ProQuest, Ebsco, Cabell's, Ulrich's, SCPIO, <http://revista.cafr.ro/revista.php?id=46&p=articol&aid=325>
14. Cleopatra Sendroi, Aureliana Geta Roman, (2007), Environmental accounting: a tool to promote environmental management, Journal Economie teoretică și aplicată, p.45-48, nr.08/2007, 1841-8678, 1844-0029 (e), indexed in: EconLit; RePEC (IDEAS, EconPapers); DOAJ; EBSCO; ICAAP
http://www.ectap.ro/the_environmental_accounting_an_instrument_for_promoting_the_environmental_management_by_cleopatra_sendroiuaureliana_geta_roman/a242/
15. Viorel Lefter, Aureliana Geta Roman, IAS 41 Agriculture: Fair Value Accounting, Economie teoretică și aplicată, p.15-22, nr.05/2007, 1841-8678, 1844-0029 (e), indexed in: EconLit; RePEC (IDEAS, EconPapers); DOAJ; EBSCO; ICAAP,
http://www.ectap.ro/ias_41_agriculture_fair_value_accounting_by_viorel_lefteraureliana_geta_roman/a215/

List of papers published in conference proceedings:

1. PAUNICA Mihai, ROMAN Aureliana-Geta, MOCANU Mihaela
Voluntary financial disclosure in compliance with the International Financial Reporting Standards in Romania; AMIS IAAER 2019, PROCEEDINGS OF THE 14TH INTERNATIONAL CONFERENCE ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS (AMIS IAAER 2019); ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS, BUCURESTI, România, Jun 5 – Jun 6, 2019
Proceedings of the International Conference Accounting and Management Information Systems, ISSN/ISBN 2247-6245, pg 287-296 WoS WOS:000493279900021
2. BUDA Daniel, HOINARU Razvan, MOCANU Mihaela, ROMAN Aureliana-Geta, IAS 41 and beyond for a sustainable EU agriculture; ICBE 2019, PROCEEDINGS OF THE INTERNATIONAL CONFERENCE ON BUSINESS EXCELLENCE; BUSINESS, BUCURESTI, România, Mar 21 – Mar 22, 2019
13th International Conference on Business Excellence (ICBE) – Sustainable Business Models and Innovation in the Knowledge Economy, ISSN/ISBN 2558-9652, pg 829-839 DOI: 10.2478/picbe-2019-0073 WoS WOS:000501603000073



3. PAUNICA Mihai, MOCANU Mihaela, ROMAN Aureliana-Geta; AMIS 2018, International Conference on Accounting and Management Information Systems; 13th International Conference Accounting and Management Information Systems, Bucuresti, România, Jun 13 – Jun 14, 2018
JAMIS, ISSN/ISBN 1583, pg 611-617
4. ROMAN Aureliana Geta, MOCANU Mihaela, von AHSEN Anette, Sustainability Reporting. The Case of SMEs in the European Union, International Conference Accounting and Management Information Systems 2014, București, 11-12 Iunie 2014, ISI Conference Proceedings Citation Index, <http://www.cig.ase.ro/amis2014>
5. ROMAN Aureliana-Geta, MOCANU Mihaela, The Implementation of IFRS by Listed Companies in Romania
– Past, Present and Future, 1st International Conference "IFRS: Global Rules & Local Use", Praga, 18 octombrie 2013; http://car.uauni.edu/wp-content/uploads/IFRS_Proceedings_2013_FINAL.pdf
6. MOCANU Mihaela, ROMAN Aureliana-Geta, ROMAN Costantin, The Marketing of Professional Services, International Conference "Business Excellence", Brașov, România, 12-13.10.2012, vol 2., 2012, p. 6-9, indexat ISI Conference Proceedings Citation Index, ISBN 978-606-19-0104-3; <http://bizexcellence.ro/>
7. MANOLESCU Maria, ROMAN Aureliana Geta, ROMAN Costantin, Corporate governance of Romanian public interest entities, 21st DAAAM World Symposium "Intelligent Manufacturing & Automation: Focus on Interdisciplinary Solutions", 20-23rd October 2010, University of Zadar, Zadar, Croatia- Annals of DAAAM for 2010, p.1091-1111, Annals of DAAAM for 2010, în curs de indexare ISI Conference Proceedings Citation Index, ISSN 1726-9679, ISBN 978-3-901509-70-4, articol indexat în Inspec Database, Cambridge Scientific Abstracts, ISI Conference Proceedings Citation Index, EBSCO Publishing
8. MANOLESCU Maria, ROMAN Aureliana Geta, MOCANU Mihaela, The relationship between the audit committee and the financial auditor in Romanian public interest entities, The 21st DAAAM International World Symposium, University of Zadar, Zadar, Croatia, 20-23 octombrie 2010, Annals of DAAAM for 2010, pg. 1097-1098, articol indexat în Inspec Database, Cambridge Scientific Abstracts, ISI Conference Proceedings Citation Index, EBSCO Publishing, ISSN 1726-9679, ISBN 978-3-901509-70-4; http://www.daaam.info/Downloads/Pdfs/proceedings/proceedings_2010/24270_Annals_2_head.pdf
9. MANOLESCU Maria, ROMAN Aureliana Geta, ROMAN Costantin, IONESCU Iancu-Octavian, MOCANU Mihaela, The Role and the Professionalism of the Financial Auditor in the Context of Corporate Governance, Annals of DAAAM for 2010, pg. 1163-1164, articol indexat în Inspec Database, Cambridge Scientific Abstracts, ISI Conference Proceedings Citation Index, EBSCO Publishing, ISSN 1726-9679, ISBN 978-3-901509-70-4; http://www.daaam.info/Downloads/Pdfs/proceedings/proceedings_2010/24370_Annals_3_head.pdf
10. MANOLESCU Maria, ROMAN Aureliana Geta, ROMAN Costantin, MOCANU Mihaela, The need for ethics in financial audit, 5th International Conference "Business Excellence", Brașov, România, 15 – 16.10.2010, ISBN 978-973-1747-23-1, articol indexat în ISI Conference Proceedings Citation Index, pg. 271- 274; <http://bizexcellence.ro/>



11. MANOLESCU Maria, ROMAN Aureliana Geta, MOCANU Mihaela, Corporate Governance in Romania: From Regulation to Implementation, 5th International Conference Accounting and Management Information Systems 2010, București, 17-18 Iunie 2010, indexată ISI Conference Proceedings Citation Index, pp. 1091- 1111, ISBN 978-606-505-347-2; <http://www.cig.ase.ro/amis2010/>
12. Maria Manolescu, Aureliana Geta Roman, Cleopatra Șendroi, Georgeta Petre, Alexandra Lazăr, Research on the capacity to implement the International Financial Reporting Standards by some public interest entities, Accounting and Management Information Systems, 4rd International Conference AMIS 2009, SECTION: PS10 FINANCIAL REPORTING 2; Paper ID -115, 06/2009, ISBN 978-606-505-236-9, indexată ISI Conference Proceedings Citation Index
13. Maria Manolescu, Aureliana Geta Roman, Financial reporting– from responsibilities to the quality assurance systems, The international conference “COMPETITIVENESS AND STABILITY IN KNOWLEDGE-BASED ECONOMICS” 30th of May – 31th of May 2008 Craiova, p. 1400- 1413, 2008, ISBN 978-606-510-162-3

List of books & book chapters:

1. Roman A.-G., Mocanu M., Contabilitate, raportare și analiză financiară. O introducere (Buchführung, Finanzberichterstattung und -analyse. Eine Einführung), București, 2019, 180 p, ISBN 978-973-709-912-9, punctaj: 0,2/2 =0,1
2. Roman A.-G., Buchführung. Theorie und Fallstudien/ Contabilitate. Teorie și studii de caz, Editura Economică, București, 2014, 326 p, ISBN 978-973-709-722-4,
3. Neamțu H., Roman A-G, Țurlea E.: Audit financiar. Misiuni de asigurare și servicii conexe, Editura Economică, București, 2012, 207 p, ISBN 978-973-709-583-1
Roman A.G., (2008), Basiselemente der Buchführung. 2.Auflage, Editura ASE, București, ISBN 978-606-505-072-3
4. Roman C, Tabără V, Roman A-G: Control financiar și audit public. 2010, Editura Economică, București, 2007, 432 p, ISBN 978-973-709-259-5

Case Studies:

1. Roman A.G., Șendroi C., Roman C. (2006): Contabilitate. Studiu de caz monografic. Contabilitate curentă și situațiile financiare, 100 pag, Ed. ASE București, ISBN 973-594-853-2, 978-973-594-853-5

PROJECTS

1. *Research to establish ways and programs to increase Romania's capacity to implement the acquis communautaire on accounting, financial auditing and corporate governance , PNCDI II IDEI Project Code: 140 IDEI-7952007-03-02-2009-2012, value:252.564 lei, PNCDI II IDEI project, NATIONAL coverage*
2. *Implementation of virtual techniques in technological generation and efficiency in the industrial*



sector (acronym GEFVIR), 2006-03-02-2008-03-02, value:150000.00, CEEX RELANSIN 231/2006project CEEX M I COMPLEXE, NATIONAL coverage

3. Actuarial accounting of pensions and other forms of employee benefits. Dezvoltări, aprofundări si construcții specifice pentru România, Grant type A, code 1251, 2006-2007, contractor MEC, CNCSIS,

4. Research on the orientation of design and technologies for the realization of industrial products, taking into account their end-of-life, with a view to their reuse, recycling and ecological destruction (acronym RRDCEEX), code CEEX 41, 2005-2008, contractor MEC, CEEX, P - CD

CONTRACTOR SC ICTCM SA Bucharest

OTHER RELEVANT PROFESSIONAL EXPERIENCE

2008-Present - Associate Professor - Faculty of Accounting and Management Informatics - Academy of Economic Studies Bucharest

2008-Present- Trainer for financial auditors members of the Romanian Chamber of Financial Auditors (International Auditing Standards Courses)

2004-2008 - member of the Superior Council of Body of Chartered Accountants and Certified Accountants of Romania (CECCAR)

2006-Present - Statutory auditor for large companies, financial auditor for projects financed by European funds, member of the audit committee of a listed company

2004-Present - Lecturer trainer - training courses for experts accountants - members of the Body of Chartered Accountants and Authorized Accountants of Romania (IFRS Courses) 1996-2006 - Economist at several large companies and chief accountant

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

The Body of Chartered Accountants and Authorized Accountants of Romania (CECCAR)- member since 2000 Chamber of Financial Auditors of Romania - member since 2006

GRANTS AND HONORS

Prize for outstanding contributions to the analysis of the improvement of the economy with modern methods awarded by the General Association of Economists of Romania in November 2012 For the book Financial Audit. Assurance and related services published by Editura Economică, Bucharest, 2012

Book Publishing Award granted by the Faculty of Accounting and Management Informatics in 2013 For the book Audit financiar. Assurance and related services published by Editura Economică, Bucharest, 2012.

LANGUAGES

English – Intermediate



German – Advanced

SKILLS

Public speaking skills; proven by attending courses as a qualified trainer at two professional bodies (Chamber of Financial Auditors of Romania and the Romanian Body of Chartered Accountants and Certified Accountants)

Mentoring: coordinated more than 20 trainees in financial auditing.

Client-oriented: Developed this skill through almost twenty years of experience as an audit partner, in statutory audit engagements; member of the audit committee at a listed company; financial auditor at a national company, constantly maintaining client relationships.

Team spirit: as engagement manager, coordinated members of audit teams;

Social adaptability: gained from international experience, including two scholarships in Germany.

Analytical thinking: Developed through accounting and tax consulting experience.