

LISTA DE LUCRĂRI

Numele și prenumele candidatului: **LELIUC CRISTINA GABRIELA (COSMULESE)**

Denumirea postului didactic: **ASISTENT UNIVERSITAR**

a. Lista celor maximum 10 lucrări

- *Articol / studiu publicat în revistă de specialitate recunoscute la nivel național de CNCS (CNCSIS) (B+).*
- 1. **Cosmulese, C.G.,** Mihai, L. (2019). The Importance Of Forestry At Macroeconomic And Microeconomic Level, Ecoforum Journal, Volume 8, Issue 1(18), Erihplus, link: <http://www.ecoforumjournal.ro/index.php/eco/article/view/964>.
- 2. **Socoliuc, M., Cosmulese, C. G.** (2018). Incursions On The Development Of Accounting From The Ancient To The Contemporary Period, The USV Annals of Economics and Public Administration, Volume 18, Issue 1(27), pp. 128-133 Erihplus, link: <http://annals.seap.usv.ro/index.php/annals/article/view/1066>.
- 3. **Cosmulese, C.G.,** Zlati, M. (2018). Adoption of IFRS in the BRICS countries – a case study for Russia. European Journal of Accounting, Finance & Business, Volume VIII, Issue (XVIII) / October 2018, pp. 92-104, Erihplus, link: <http://www.accounting-management.ro/index.php?pag=showcontent&issue=18&year=2018>
- 4. **Cosmulese, C.G.** (2018). Assets based lending: the advantages and disadvantages of factoring, European Journal of Accounting, Finance & Business, Volume VI/2018, Issue (XVI) / February 2018, pp. 47-56, Erihplus, link: <http://www.accounting-management.ro/index.php?pag=showcontent&issue=16&year=2018>.
- 5. **Grigoraș-Ichim, C. E., Cosmulese, C.G.,** Savchuk, D., Zhavoronok, A. (2018). Shaping the perception and vision of economic operators from the Romanian – Ukraine – Moldova border area on interim financial reporting, Economic Annals-XXI, 73(9), 60-67, DOI: <https://doi.org/10.21003/ea>, link: <http://soskin.info/en/ea/2018/173-9-10/Economic-Annals-contents-V173-10>.
- 6. **Cosmulese, C. G.** (2017). Countries with the most valuable brands that makes them the most intangible countries. European Journal of Accounting, Finance & Business, Volume V, Issue (XII)/ February, pp. 35-45, Erihplus, link: <http://accounting-management.ro/index.php?pag=showcontent&issue=12&year=2017>
- 7. **Cosmulese, C.G.** (2018). Brand policy and accounting advices in national and international legislation, European Journal of Accounting, Finance & Business, Volume VII/2018, Issue (XVII) / June, pp. 44-52, Erihplus, link: <http://www.accounting-management.ro/index.php?pag=showcontent&issue=17&year=2018>
- 8. **Soćoliuc M., Mihalciuc C., Cosmulese C.G.** (2018). Tax Evasion in Romania – Between Past and Present, The 14th Economic International Conference: Strategies and Development Policies of Territories: International, Country, Region, City, Location Challenges | May 10-11, 2018 | Stefan cel Mare University of Suceava, Romania (pp. 406-412). Iasi, Romania, LUMEN Proceedings. <https://doi.org/10.18662/lumproc.90>, ISBN: 978-1-910129-18-0.
- 9. **Cosmulese, C.G.,** Grosu, V., Hlaciuc, E. (2017). Definitions attributed to goodwill in the economic literature and conceptual delimitations regarding the way of valuation and exposure of this patrimonial component in the balance sheet, Ecoforum, Volume 6, Issue 3(13), August, Erihplus, Link: https://www.google.ro/url?sa=t&rc=1&q=&esrc=s&source=web&cd=1&ved=2ahUKEwjU4LDD_uTiAhWBK1AKHXpID0MQFjAAegQIARAC&url=http%3A%2F%2Fwww.ecoforumjournal.ro%2Findex.php%2Feco%2Farticle%2Fdownload%2F738%2F446&usq=AOvVaw2kToYRIsnNFMCCCh2dFsmGt
- 10. **Cosmulese, C.G.** (2015). Difficultés et limites dans la reconnaissance et l'évaluation des actifs intangibles conformément aux standards nationaux et internationaux, Revue Valaques d'Etudes Economiques, Faculté des Sciences Economiques, Université Valahia de Târgoviște, Volume 6(20), No. 3, pg. 25-34, Doaj, Index Copernicus, Ebsco, Link: <http://www.rvee.eu/images/2015/no3/5.rvee%20vol.6%20no.3%202015%20-%20leliuc.pdf> ;

b. Teza de doctorat

Corelații și implicații privind evaluarea activelor intangibile – pe exemplul entităților cotate, susținută public pe 14 august 2018 (anexez diploma de doctor)

c. Brevete de invenție

d. Cărți și capitole din cărți

1. **Mates, D., Grosu, V., Domil, A., Artene, A., Socoliuc, M., Leliuc Cosmulese, C.G.** (2018). Literatura contabilă românească din secolele XIX-XX - personalități și lucrări de referință, in Mates, D., Micle,

e. Articole/studii in extenso, publicate în reviste din flux științific internațional principal

1. **Cosmulese, C.G., Mihai, L.** (2019). The Importance Of Forestry At Macroeconomic And Microeconomic Level, Ecoforum Journal, Volume 8, Issue 1(18), Erihplus, link: <http://www.ecoforumjournal.ro/index.php/eco/article/view/964>.
2. **Cosmulese, C.G.** (2018). Brand policy and accounting advices in national and international legislation, European Journal of Accounting, Finance & Business, Volume VII/2018, Issue (XVII) / June, pp. 44-52, Erihplus, link: <http://www.accounting-management.ro/index.php?pag=showcontent&issue=17&year=2018>
3. **Cosmulese, C.G., Zlati, M.** (2018). Adoption of IFRS in the BRICS countries – a case study for Russia. European Journal of Accounting, Finance & Business, Volume VIII, Issue (XVIII) / October 2018, pp. 92-104, Erihplus, link: <http://www.accounting-management.ro/index.php?pag=showcontent&issue=18&year=2018>
4. **Socoliuc, M., Cosmulese, C. G.** (2018). Incursions On The Development Of Accounting From The Ancient To The Contemporary Period, The USV Annals of Economics and Public Administration, Volume 18, Issue 1(27), pp. 128-133 Erihplus, link: <http://annals.seap.usv.ro/index.php/annals/article/view/1066>
5. **Cosmulese, C.G.** (2018). Assets based lending: the advantages and disadvantages of factoring, European Journal of Accounting, Finance & Business, Volume VI/2018, Issue (XVI) / February 2018, pp. 47-56, Erihplus, link: <http://www.accounting-management.ro/index.php?pag=showcontent&issue=16&year=2018>.
6. **Grigoraș-Ichim, C. E., Cosmulese, C.G., Savchuk, D., Zhavoronok, A.** (2018). Shaping the perception and vision of economic operators from the Romanian – Ukraine – Moldova border area on interim financial reporting, Economic Annals-XXI, 73(9), 60-67, DOI: <https://doi.org/10.21003/ea>.
7. **Cosmulese, C. G.** (2017). Countries with the most valuable brands that makes them the most intangible countries. European Journal of Accounting, Finance & Business, Volume V, Issue (XII)/ February, pp. 35-45, Erihplus, link: <http://accounting-management.ro/index.php?pag=showcontent&issue=12&year=2017>.
8. **Cosmulese, C.G.** (2017). Comparative studies on the disclosure of information about intellectual capital in financial reports of entities in different parts of the world, in volumul Prospects of accounting development: the young researcher's view, 22 noiembrie, Chișinău, ASEM, pp. 45-53, ISBN 978-9975-75-895-6, link: http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf.
9. **Cosmulese, C. G., Ciubotariu, M.** (2017). An Overall Analysis on the Implementation of European Funds in Romania, ISI proceedings, International Business Information Management Conference 30th IBIMA, Madrid, Spain 8-9 November, Section: Accounting and Banking, Vol: Proceedings of the 30th International Business Information Management Association Conference, ISBN:978-0-9860419-9-0, pp. 5732-5742. Link: <https://ibima.org/accepted-paper/an-overall-analysis-on-the-implementation-of-european-funds-in-romania/>.
10. **Cosmulese, C.G., Grosu, V., Hlaciuc, E.** (2017). Intangible assets with a high degree of difficulty in estimating their value, Ecoforum, Volume 6, Issue 3(13), August, Erihplus, Link: <http://www.ecoforumjournal.ro/index.php/eco/article/view/737/445>.
11. **Cosmulese, C.G., Grosu, V., Hlaciuc, E.** (2017). Definitions attributed to goodwill in the economic literature and conceptual delimitations regarding the way of valuation and exposure of this patrimonial component in the balance sheet, Ecoforum, Volume 6, Issue 3(13), August, Erihplus, Link: <http://www.ecoforumjournal.ro/inde/7/3445x.php/eco/article7/view>.
12. **Cosmulese, C.G., Mateș, D., Anisie, L.** (2016). Particulars on approaches and methods used to value intangibles assets, Management Strategies Anul IX, nr. IV (34), Pitești, pp. 28-39, Doaj, EconPapers Ideas Link: http://www.strategiimanagieriale.ro/images/images_site/articole/article_4dbde7270dce04b2682a47df0abe79c5.pdf.
13. **Cosmulese, C.G.** (2015). Difficultés et limites dans la reconnaissance et l'évaluation des actifs intangibles conformément aux standards nationaux et internationaux, Revue Valaquad'Etudes Economique, Faculté des Sciences Economiques, Université Valahia de Târgoviște, Volume 6(20), No. 3, pg. 25-34, Doaj, Index Copernicus, Ebsco, Link: <http://www.rvee.eu/images/2015/no3/5.rvee%20vol.6%20no.3%202015%20-%20leliuc.pdf>

f. Publicații in extenso, aparute în lucrări ale principalelor conferințe internaționale de specialitate

1. **Cosmulese, C.G., Albu, M.** (2018). Politica de brand și recomandările contabile în legislația națională și europeană, in volumul Paradigme financiar - contabile în viziunea tinerilor cercetători”, Ediția a II-a, Noiembrie, pp. 64-73. ISBN 978-9975-142-84-7
2. **Cosmulese, C. G., Socoliuc, M.** (2018). The accounting evolution of post-communist period in Romania, in volumul Contabilitatea si Auditul În Condițiile Globalizării: Realități Și Perspective De Dezvoltare,

- Ediția a VII-a 19-20 aprilie, Mun. Chișinău, pp. 199-2014, ISBN 978-9975-127-58-5. link: http://ase.md/files/catedre/cae/conf/conf_con_20.04.18.pdf.
3. Socoliuc M., Mihalciuc C., **Cosmulese C.G.** (2018). Tax Evasion in Romania – Between Past and Present, The 14th Economic, International Conference: Strategies and Development Policies of Territories: International, Country, Region, City, Location Challenges | May 10-11, 2018 | Stefan cel Mare University of Suceava, Romania (pp. 406-412). Iasi, Romania: LUMEN Proceedings. <https://doi.org/10.18662/lumproc.90>, ISBN: 978-1-910129-18-0
 4. **Cosmulese, C.G.** (2017). Comparative studies on the disclosure of information about intellectual capital in financial reports of entities in different parts of the world, in volumul Prospects of accounting development: the young researcher's view, 22 noiembrie, Chișinău, ASEM, pp. 45-53, ISBN 978-9975-75-895-6, link: http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf.
 5. **Cosmulese, C. G.** (2017). Accounting and tax treatment of non-current assets in the framework in the sport associations, in volumul Paradigme financiar-contabile în viziunea tinerilor cercetători", 15 decembrie, Chișinău, pp. 291-300, ISBN 978-9975-3202-2-1.
 6. **Cosmulese, C. G., Axentioi, M.** (2017). The environmental balance sheet – Prospects of accounting development: the young researcher's view, 22 noiembrie Chișinău, ASEM, pp. 13-19, ISBN 978-9975-75-895-6, link: http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf
 7. **Cosmulese, C. G., Axentioi, M.** (2017). The environmental balance sheet – Prospects of accounting development: the young researcher's view, 22 noiembrie Chișinău, ASEM, pp. 13-19, ISBN 978-9975-75-895-6, link: http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf
 8. Mihalciuc, C., **Cosmulese, C. G., Popadiuc, I., Neagu, I.** (2017). Accounting treatments for the valuation of tangible fixed assets Prospects of accounting development: the young researcher's view, 22 noiembrie, Chișinău, ASEM, pp. 99-111, ISBN 978-9975-75-895-6, link: http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf
 9. **Cosmulese, C. G., Hlaciuc, E.** (2017). Active intangibile emergente și riscul de audit, Provocările contabilității în viziunea tinerilor cercetători, 17 martie, Chișinău, ISBN 978-9975-75-859-8, pp. 60- 66, link: <http://ase.md/ro/facultatea/contabilitate/catedra/cae/activitatea-stiintifica.html>
 10. **Cosmulese, C. G., Alexandru, C. D.** (2017). Accounting policies specific to intangible assets, Paradigme financiar-contabile în viziunea tinerilor cercetători", 15 decembrie, Chișinău 2017, pp. 220-227, ISBN 978-9975-3202-2-1, link: file:///C:/Users/PC/Downloads/Conferinta_USM_TIPAR.pdf.
 11. Mateș, D., **Cosmulese, C.G., Anisie, L.** (2016). Abordări și metode de evaluare a activelor intangibile, Paradigma contabilității și auditului: realități naționale, tendințe regionale și internaționale, Paradigma contabilității și auditului: realități naționale, tendințe regionale și internaționale, 2016, Ediția a V-a, 1 aprilie, Rep. Moldova, pag. 59-71, ISBN 978-9975-127-48-6, link: ase.md/files/catedre/cae/conf/conf_aprilie_2016.pdf.
 12. Mihalciuc, C., **Cosmulese, C.G., Popescu, A.** (2016). Rentabilitatea – factor decident în analiza performanței entității economice – Paradigma contabilității și auditului: realități naționale, tendințe regionale și internaționale, Ediția a V-a, 1 aprilie, Rep. Moldova, pp. 48-54, ISBN 978-9975-127-48-6, link: ase.md/files/catedre/cae/conf/conf_aprilie_2016.pdf.

Întocmit,

Nume, prenume și semnătură candidat
Cosmulese Cristina Gabriela



Data,

14.06.2019