



Curriculum Vitae Europass

Personal information

First name(s) / Surname(s) **Feleagă Liliana**
Address(es) Bucharest, ROMANIA
Telephone(s)
Fax(es)
E-mail liliana.feleaga@cig.ase.ro

Nationality Romanian

Date of birth 31/10/1969

Gender female

Desired employment / Occupational field

Teaching staff, researcher

Work experience

Dates October 1993 - present
Occupation or position held Professor doctor (February 2003 – present), PhD coordinator since 2005
Main activities and responsibilities Research and teaching in the field of accounting
Name and address of employer The Bucharest University of Economic Studies
Type of business or sector Education
Fundamental financial accounting, Advanced financial accounting, Consolidated accounting, Compared accounting systems, Anglo-Saxon accounting

Education and training

Dates 1994 - 1998
Title of qualification awarded Doctor in economic sciences, field accounting
Principal subjects/occupational skills covered Title of PhD thesis: The market of accounting information: players, interests, scenarios and perspectives
Name and type of organisation providing education and training The Bucharest University of Economic Studies
Level in national or international classification ISCED 6
Dates October 1994 – April 1995

Title of qualification awarded International Management Diploma
Principal subjects/occupational skills covered Disciplines studied: accounting, management
Name and type of organisation providing education and training University of Toulouse, France
Level in national or international classification **ISCED 5**
Dates 1988 – 1993
Title of qualification awarded Bachelor diploma
Principal subjects/occupational skills covered Disciplines studied: financial accounting, management accounting, finance, management information systems
Name and type of organisation providing education and training The Bucharest University of Economic Studies
Level in national or international classification ISCED 4

Scholarships during doctoral studies and guest research
-1997: doctoral research scholarship offered by the Belgian Government (3 months), Catholic University Louvain la Neuve, Belgium
-2000: Research visit (1 month) to University of Reading, UK
-2001: Research visit (1 month) to *Conservatoire National des Arts et Métiers CNAM – Institut National des Techniques Economiques et Comptables INTEC*, Paris
-2002: Research visit (1 month) to *Conservatoire National des Arts et Métiers CNAM – Institut National des Techniques Economiques et Comptables INTEC*, Paris
-2002: Research visit (1 month) to University Toulouse 1, *Ecole Supérieure de Gestion*, France.
-2009: Research visit (2 weeks) to University Pierre Mèndes, l'Institut d'Administration des Entreprises, Grenoble
-2009: Research visit (2 weeks) to *Conservatoire National des Arts et Métiers CNAM – Institut National des Techniques Economiques et Comptables INTEC*, Paris.

Personal skills and competences

Mother tongue(s) Romanian

Other language(s)

Self-assessment
European level (*)

English

French

Understanding				Speaking				Writing	
Listening		Reading		Spoken interaction		Spoken production			
B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user	B2	Independent user
B1	Independent user	B1	Independent user	B1	Independent user	B1	Independent user	B1	Independent user

(*) *Common European Framework of Reference for Languages*

Social skills and competences Team work: I was part of numerous teams, in different contexts and objectives (research, organization)

Organisational skills and competences	<ul style="list-style-type: none"> - 2012 – present – dean of the Faculty of Accounting and Management Information Systems, ASE Bucharest; - head of the Chair of International Accounting and Financial Reporting (2008-2011) - member of the Senate of the Bucharest University of Economic Studies 2008-2012 - member of the Council of the Faculty of Accounting and Management Information Systems, 2004-present - member of the organization team of the International Conference “Accounting and Management Information Systems”, organized by ASE Bucharest, 2012 edition; - project manager in several research projects; - director of the MA programme Concepts and practices for audit at national and international level.
Driving licence	B category
Additional information	<ul style="list-style-type: none"> - member of International Association for Accounting Education and Research; - member of the Body of Expert and Licensed Accountants of Romania (CECCAR), - financial auditor, member of the Body of Financial Auditor of Romania (CAFR) - member of the scientific board of the following journals: Journal of Accounting and Management Information Systems (since 2008), Annals of the University of Oradea (since 2010) - member of the honorary board of Phoenix Journal, a journal on insolvency, edited by National Union of Practitioners in Reorganization and Liquidation, 2005; - member of the scientific board of the conferences Accounting and Management Information Systems (since 2008) and “European Integration – New Challenges” (since 2010); - member of the scientific board of ASE Publishing House, Accounting Collection - member of the ASE Senate (2008-2012) and of the Council of the Faculty of Accounting and Management Information Systems (2004 – present); - representative of CECCAR at the European Federation of Chartered Accountants, the Committee for the accounting in the public sector (2004-2005) - member of <i>Académie des sciences et techniques comptables et financières</i>, France (2005) - publication as author or co-author of more than 20 books, more than 40 papers in international or national journals, more than 40 participations to national and international conferences, with important contributions to Romanian accounting; - awards: Georgescu Roegen Diploma for scientific research awarded by the ASE Senate (2002, 2003); an award given by the General Association of Romanian Economists for the constant attachment regarding the performance of accounting (2007); mention for specialty literature awarded by AFER (2008); The award for promoting the study of relevant ideas in a researcher’s work, as coordinator of the thesis “Accounting, control and governance - Liber Amicorum in the honour of professor Nicolae Feleagă”, awarded by the Association of Romanian Faculties of Economics, 2012

Selected Publications:

Peer-Reviewed Academic Journal Articles:

1. E. Barbu, P. Dumontier, N. Feleaga, L. Feleaga, Mandatory environmental disclosures by companies complying with IAS/IFRS. The case of France, Germany and UK, *The International Journal of Accounting*, 49(2), 2014. pp. 231-247,
2. O.C. Bunget, R.G. Blidisel, L. Feleaga, I.E. Popa, *Empirical Study of Intangible Assets in Romanian Municipalities*, E+M Economie a Management , Vol 17, No 3, 2014 , pp 136-151
3. V.F. Dumitru, M. Dumitru, A. Stanciu, L. Feleaga, *Pressure and Isomorphism in Business Education*, Vol 16, no 37, 2014, pp. 784-799
4. L. Feleagă, N. Feleagă, V.D. Dragomir, L.M. Rabu, *European Evidence On Intellectual Capital: Linking Methodologies With Firm Disclosures*, Acta Oeconomica, vol 63 (2), 2013, pp. 139-156
5. L. Feleagă, N. Feleagă, V. Răileanu, Theoretical considerations about implementation of IAS 41 in Romania, *Theoretical and Applied Economics* no. 2, 2012, pp. 31-38
6. N. Feleagă, L. Feleagă, V.D. Dragomir, A.D. Bigioi, *Corporate Governance in Emerging Economies: The case of Romania*, *Theoretical and Applied Economics* no. 9, 2011, pp. 5-16
7. N. Feleaga, L. Feleaga, V.D. Dragomir, *Development of Corporate Governance by Expanding the Corporate Responsibility of EU Member Countries*, *The Business Review – Cambridge*, vol 17, nr. 2, Summer 2011
8. L. Feleaga, N. Feleaga, V.D. Dragomir, *Accounting for goodwill – a historical review*, *European Journal of Management*, Volume 11, Number 1, March 2011
9. N. Feleaga, L. Feleaga, V. D. Dragomir, *Comparative legal perspectives on international models of corporate governance*, *African Journal of Business Management*, Vol. 4, Number 18, December 2010, pp. 4135 – 4145
10. L. Feleagă, V.D. Dragomir, N. Feleagă, *National accounting culture and empirical evidence on the application of conservatism*, *Journal of Economic Computation and Economic Cybernetics Studies and Research*, No. 3, 2010
11. N. Feleaga, V. D. Dragomir, L. Feleaga, *Market-Oriented Corporate Governance and its Impact on the European and International Economic Landscape*, *The Business Review – Cambridge*, Vol. 15, Number 2, Summer 2010, pp. 214-221
12. N. Feleaga, V. D. Dragomir, L. Feleaga, *Corporate Governance Codes and the Implications of Best Practice Recommendations: A Study of Several European Companies*, *International Journal of Knowledge, Culture and Change Management*, Vol. 10, 2010
13. V.D. Dragomir, L. Feleaga, N. Feleaga, *European accounting harmonization and national standard setting*, *The Business Review – Cambridge*, Vol. 13, Number 1, Summer 2009, pp. 296-303
14. N. Feleagă, L. Feleagă, *Some Remarks about the Accounting Reform: the Case of Romania*, *The Business Review – Cambridge*, Vol. 13, Number 1, Summer 2009
15. L. Feleaga, V.D. Dragomir, N. Feleaga, *National standards and European accounting harmonization: Twenty years of scientific literature in review*, *European Journal of Management*, Vol. 9, Number 2, 2009, pp. 10-21
16. N. Feleagă, L. Feleagă, *Reform after Reform: A Critical Analysis of the Romanian Accounting Evolution*, *International Journal of Business Research*, no. 1, vol. 8, 2009
17. L. Feleagă, N. Feleagă, *The stakes in applying the International Financial Reporting Standards (IFRS) within the small and medium enterprises*, *Accounting and Management Information Systems*, no. 26/2008

Books (Contributions in Romanian are marked with an * after the author's names):

1. N. Feleagă, L. Feleagă, C. Vasile, V. Dragomir; *International Perspective on Consolidated accounting. A Monographic Study*, ASE Publishing House, 2011
2. N. Feleagă, L. Feleagă, C. Vasile, V. Dragomir, *Consolidated accounting. A Monographic Study of Group Accounts from an International Perspective*, ASE Publishing House, 2010
3. N. Feleagă, Liliana Feleagă (coord.)*, *Accounting policies and options*, Editura Infomega, București, 2008
4. L. Feleagă, N. Feleagă*, *Financial accounting: European and international perspectives*, vol. 1 *Fundamentals of financial accounting*, 2nd edition, Editura Economică, București, 2007
5. L. Feleagă, N. Feleagă*, *Financial accounting: European and international perspectives*, vol. 2 *Advanced financial accounting*, 2nd edition, Editura Economică, București, 2007.
6. N. Feleagă, L. Feleagă*, *Consolidated accounts: European and international perspectives*, Editura Economică, 2007
7. L. Malciu, N. Feleagă*, *Reform after reform: Romanian accounting facing new challenges* vol. 1 *Essays on the analysis of IFRS standards*, Economică, București
8. L. Malciu (Feleaga), N. Feleagă*, *Consolidated accounts: regulations and practices*, Editura CECCAR, București, 2004
9. N. Feleagă, L. Malciu (Feleaga)*, *The challenges of financial accounting between two millennia: the measurement of intangibles*, Editura Economică, București, 2004

- 10.Liliana Malciu (Feleaga) (coord.)*, *Advanced financial accounting*, Editura ASE, București, 2003
- 11.N. Feleagă, L. Malciu (Feleaga)*, *Recognition, evaluation and estimation in international accounting*, Editura CECCAR, 2003
- 12.N. Feleagă, Liliana Malciu (Feleaga), M. Săcărin și M. Gîrbină*, *Guidelines for the application of IFRS: Currency exchange rates*, Editura CECCAR, București, 2003
- 13.N. Feleagă, L. Malciu (Feleaga)*, *Accounting policies and options (Fair accounting versus bad accounting)*, Editura Economică, București, 2002
- 14.N. Feleagă, Liliana Malciu (Feleaga) Ș. Bunea*, *Basics of accounting – European and international perspectives*, Editura Economică, București, 2002
- 15.Liliana Malciu (Feleaga)*, *Advanced accounting*, Editura Economică, București, 2000
- 16.N. Feleagă, Liliana Malciu (Feleaga) (coord.)*, *Contabilitate*, Editura Economică, București 2000
- 17.L. Malciu (Feleaga)*, *Creative accounting*, Editura Economică, București, 1999
- 18.L. Malciu (Feleaga),i M. Săcărin*, *Advanced accounting*, Editura ASE, București, 1999.
- 19.Liliana Malciu (Feleaga)*, *The supply and demand of accounting information*, Editura Economică, București, 1998,

Peer-Reviewed Conference Proceedings:

- 1.L. Feleagă, N. Feleagă, LM Dumitrascu, 2013, *Using concept maps to assess auditors' professional knowledge representation*, Accounting and Management Information Systems, International Conference AMIS 2013, Bucuresti, 12-13 Jun
- 2.L. Feleagă, N. Feleagă, LM Dumitrascu, 2013, *Study on the perception of the corporate performance in accounting and audit firms*, Sesiunea Internationala de Comunicari Stiintifice - "Integrarea Europeana – noi provocari pentru economia Romaniei", editia a VIII-a, Oradea, 24-25 May
- 3.L. Feleagă, N. Feleagă, Dragomir VD, 2012, *The Evolution of Corporate Governance and Accounting in a Sustainability Context*, 8th European Conference on Management, Leadership and Governance, Pafos, Cyprus, 8-9 November
- 4.Bigioi AD, N. Feleagă, L. Feleagă, 2012, *Corporate Governance of Public Companies Proposed to Privatize in Romania*, 8th European Conference on Management, Leadership and Governance, Pafos, Cyprus, 8-9 November
- 5.L. Feleagă, N. Feleagă, LM Răbu, 2012, *Significance of brands on the presentation of the balance sheet: european evidence*, Accounting and Management Information Systems, International Conference AMIS 2012, Bucuresti, 13-14 Jun
- 6.L. Feleagă, N. Feleagă, V. Răileanu, 2012, *IAS 41 Implementation Challenges – The Case of Romania*, coautor, Waset 2012: World Academy of Science, Engineering and Technology, Madrid, Spain, March 28-29
- 7.N. Feleagă, L. Feleagă, V.D. Dragomir, *Corporate Governance in Emerging Economies : Evidence from Romania*, The 7th European Conference on Management, The 7th European Conference on Management, Leadership and Governance, Nice, France, 6-7 October 2011
- 8.N. Feleagă, L. Feleagă, V.D. Dragomir, *Development of Corporate Governance by Expanding the Corporate Responsibility of EU Member Countries*, The Global Business & Finance Research Conference, London Hilton on Park Lane, 14-17 July 2011
- 9.E.M. Barbu, P. Dumontier, N. Feleagă, L. Feleagă, *Mandatory environmental disclosures by companies complying with IAS/IFRS: The case of France, Germany and the UK*, The International Journal of Accounting Symposium, Thessaloniki, Greece, 23-25 Jun 2011
- 10..L. Feleagă, N. Feleagă, V.D. Dragomir și L.M. Răbu, *Intellectual capital disclosure: European evidence*, Accounting and Management Information Systems, International Conference AMIS 2011, Bucuresti, 8-9 Jun 2011.
- 11.L. Feleaga, N. Feleaga, V.D.Dragomir, *Accounting for goodwill – a historical review*, International Academy of Business & Economics - IABE-2011 Barcelona - Summer Conference, Universitat Pompeu Fabra, Spania, June 3-5, 2011
- 12.E.M. Barbu, P. Dumontier, N. Feleagă, L. Feleagă, *Environmental disclosure of companies complying with IAS/IFRS. The case of France, Germany and UK*, 32^{ème} congrès de l'Association Francophone de Comptabilité (AFC), Montpellier, 9-11 May 2011
- 13.E.M. Barbu, P. Dumontier, N. Feleagă, L. Feleagă, *Comparative analysis of mandatory environmental disclosures by companies complying with IAS/IFRS. The case of France, Germany and UK*, The 34th European Accounting Association Annual Congress, Rome, 20-22 April 2011
- 14.N. Feleagă, E.M. Barbu, L. Feleagă, V. D. Dragomir, *The Accounting Regulation Of Environmental Reporting: A National And International Approach*, 34th European Accounting Association Annual Congress, Rome, 20-22 April 2011
- 15.N. Feleagă, V.D. Dragomir, L. Feleagă, *Legal Values and International Perspectives on Corporate Governance: Principle-Based Implementations vs. Rule-Based Systems*, The 6th European Conference on Management, Leadership and Governance, Wroclaw, Polonia, 28-29 October 2010

- 16.L. Feleagă, N. Feleagă, V.D. Dragomir și I. Ionescu, *Intellectual Capital and Organizational Information Systems*, The 4th European Conference on Information Management and Evaluation, Universidade Nova de Lisboa, Portugalia, 9-10 September 2010
- 17.N. Feleagă, V.D. Dragomir, L. Feleagă, *Market-Oriented Corporate Governance and its Impact on the European and International Economic Landscape*, The Global Business & Finance Research Conference, London Hilton on Park Lane, 14-17 July 2010
- 18.L. Feleagă, N. Feleagă, V.D. Dragomir, *IFRS for SMEs: Opportunities for Emerging Economies*, 14th IBIMA Conference on Global Business Transformation through Innovation and Knowledge Management, Istanbul, Turcia, 22-24 iunie 2010
- 19.V.D. Dragomir, L. Feleagă, N. Feleagă, *Explaining National Standard-Setting and Accounting Conservatism Using a Mixed Design Research Model*, The 9th European Conference on Research Methodology for Business and Management Studies, IE Business School, Madrid, Spain, 24-25 June 2010
- 20.N. Feleagă, V.D. Dragomir, L. Feleagă, D. Balaciu, *Comparative international perspectives on market-oriented models of corporate governance*, Sesiunea Internationala de Comunicari Stiintifice - "Integrarea Europeana – noi provocari pentru economia Romaniei", 28-29 May, 2010, Oradea
- 21.L. Feleagă, V.D. Dragomir, N. Feleagă, *National Accounting Culture and the Recognition of Provisions: An Application of the Prudence Principle*, 31ème Congrès de l'Association Francophone de Comptabilité, IAE, Nisa, Franța, 10-12 May 2010
- 22.N. Feleagă, V.D. Dragomir, L. Feleagă, *Corporate governance codes: are they fresh or trite?*, The 5th European Conference on Management, Leadership and Governance, Hellenic American University and Atexcelixi Conference Center, Athens, Greece, 5-6 November 2009
- 23.V.D. Dragomir, L. Feleaga, N. Feleaga, *European accounting harmonization and national standard setting*, The Global Business & Economics Research Conference, August 2009
- 24.N. Feleagă, L. Feleagă, *Some Remarks about the Accounting Reform: the Case of Romania*, The Global Business & Economics Research Conference, August 2009
- 25.L. Feleaga, V.D. Dragomir, N. Feleaga, *National standards and European accounting harmonization: Twenty years of scientific literature in review*, International Academy of Business & Economics - IABE-2009 Greece - Summer Conference, Thessaloniki, Greece, June 5-7, 2009
- 26.N. Feleagă, L. Feleagă, *Reform after Reform: A Critical Analysis of the Romanian Accounting Evolution*, International Academy of Business & Economics - IABE-2009 Greece - Summer Conference, Thessaloniki, Greece, June 5-7, 2009
- 27.L. Feleagă, N. Feleagă, R. Sandu, V. Avram, *La norme internationale d'information financière pour les petites et moyennes entités: quelle opportunités pour un pays en transaction?*, Sesiunea Internationala de Comunicari Stiintifice - "Integrarea Europeana – noi provocari pentru economia Romaniei", 29-30 May 2009, Oradea,
- 27.N. Feleagă, L. Feleagă, R. Sandu, V. Avram, *Quelques propos sur la reforme comptable. Le cas de la Roumanie*, Sesiunea Internationala de Comunicari Stiintifice - "Integrarea Europeana – noi provocari pentru economia Romaniei", 29-30 May, 2009, Oradea
30. N. Feleagă, L. Feleagă, *The stakes in applying the International Financial Reporting Standards (IFRS) within the small and medium enterprises*, Accounting and Management Information Systems, International Conference AMIS 2008,
- 31.N. Feleagă, L. Feleagă, C. Vasile, *Conceptual difficulties and the feasibility of policies for the company's goodwill*, Sesiunea Internationala de Comunicari Stiintifice - "Integrarea Europeana – noi provocari pentru economia Romaniei", 30-31 May, 2008, Oradea

Manager and team member in research projects with national and international funding

-2001-2002: a member in the research grant entitled "An integrated master's program in accounting and management information systems" (grant CNFIS – 153, no. 44047/1198, project manager Nicolae Feleaga). The project was commissioned by the Academy of Economic Studies and the World Bank, and aimed at creating a functional structure and long-term partnerships with peer universities through the setup of a particular doctoral-awarding institution. This institution would allow co-supervision of doctoral programs, by providing the scientific and logistic support that would respond to the demands of the labor market and to the challenges imposed by the information society. These goals would also apply to the creation of a virtual master's program and to the design of a new master's curriculum.

-2002-2003: the project manager of the grant entitled "The analysis of creative accounting policies and the practice of fiscal optimization in a globalized world" (grant no. 456/2002). The project was funded by the National University Research Council of Romania. The aim of this project was to identify the most advanced practices of fiscal optimization and creative accounting in the context of a globalized economy. As a secondary goal, the team member investigated several successful experiments in attracting

investors through fiscal and accounting standardization. The proposed measures for enhancing the accounting and fiscal policies of national firms were presented to the Ministry of Finance and to the academic environment.

2005: a member in the project entitled "Software solutions of optimized financial reporting for Romanian firms reporting in accordance with the European directives", funded by a private firm Alvintech SRL (contract no. 1097/2005, project manager: Ionescu Iuliana). In the context of the novel regulatory environment regarding financial reporting, local firms were expecting to be able to produce better and more complex annual reports, characterized by higher relevance, intelligibility and comparability.

=2005-2006: a member in the team of the project entitled "The design of a model for the improvement of the national accounting system – the implicit condition for Romania's integration in the European Union", funded by the National University Research Council (grant no.1126, project manager: Feleaga Nicolae). The goal of the project was to supply a diagnosis of the development stage of the Romanian accounting system. The axes of the study were the following: measuring the relevance of accounting information in managerial decision-making, identifying the factors that influence the quality of the supplied information, and conducting an empirical study on listed companies on the Bucharest Stock Exchange. The results of this project were debated by the Consultative bureau for accounting standard-setting (under the supervision of the Ministry of Finance), and were brought to the attention of the Body of Expert Accountants of Romania (CECCAR) and the Body of Licensed Financial Auditors (CAFR).

-2005-2006: a member of the project entitled "A study of the internationalization of Romanian accounting: the harmonization of domestic accounting practices with the European directives and IFRS", funded by the National University Research Council (grant no. 1129/2005, project manager: Ionascu Ion). The goal of the project was to analyze accounting standard-setting in the historical context of international convergence, taking as a benchmark the business environment of other European countries. The project was undertaken as a mixed research initiative, encompassing several regulatory reviews as well as empirical and case studies. The results of the study were published in a series of articles in professional journals, as well as a report handed to the Ministry of Finance.

-2007-2008: a member in the project entitled "Developing a methodology for the security and audit of management information systems", funded by the National University Research Council (grant A no.424/2007, project manager: Gheorghe Mirela). The results of the project were included in the academic curricula for the master's program, concerning certain software modules to be presented to the students, as case studies for the analysis of security threats and means of counter-strike, in the area of IT governance and IT audit. These initiatives help to strengthen the link between the national regulatory framework regarding financial audit and the most advances requirements of information systems in the field of security.

-2009-2011: the project manager of the project entitled "Measuring the differences between national accounting standards and international accounting standards", funded by the National University Research Council (grant no.1859/2009). The goal of the project was to establish a methodology regarding the measurement of the divergences between national accounting standards and IFRS. For this purpose, we intend to clarify several aspects: the existence of inhibiting and assisting factors in the conservation of divergence points between national and international standards; the analysis of the strategies of international standard-setters; the validity of measuring these differences. We created a database of differences between domestic and international standards, with the purpose of assessing the impact these points of divergence have on the quality of financial reports, and to propose ways of enhancing the comparability of financial reporting in Europe.