

LISTA DE LUCRĂRI

Asist. univ. dr. Pășcan Irina-Doina

a) Lista lucrărilor relevante pentru realizările profesionale proprii:

- 1) **Irina-Doina Pășcan - Accounting treatments regarding tangible assets and their impact on presenting a true and fair view**, 2nd International Conference on Economics, Law and Management (ICELM 2) Tîrgu Mureş, 31 mai – 3 iunie 2006, publicat în Proceedings of the International Conference on Economics, Law and Management, vol. 5 Finance-Accounting, Banking, University Press, Miskolc, Ungaria, 2007, pp. 323-330, ISBN 978-963-661-791-2;
- 2) **Irina-Doina Pășcan - Developments regarding the informational value of balance sheet**, International Conference Competitiveness and European Integration, 26-27 octombrie 2007, Cluj-Napoca, publicat în Proceedings of the International Conference Competitiveness and European Integration, 2007, Babes Bolyai University of Cluj-Napoca, vol. Accounting, Editura Alma Mater, 2007, pp. 291-297, ISBN 978-606-504-018-2;
- 3) **Irina-Doina Pășcan, Ramona Neag, Ildiko Virág - Testing the impact of the statement of cash-flows on the companies from Mures county versus the need of cash flow information required by other entities in the same area**, 4th International Conference Accounting and Management Information Systems (AMIS 2009), 18-19 iunie 2009, Academia de Studii Economice, Bucureşti, România, publicat în Contabilitate și Informatică de Gestiu, Vol. 8, Nr. 2, 2009, pp. 162 -190, ISSN 1583-4387;
- 4) **Ramona Neag, Ema Mașca, Irina-Doina Pășcan - Actual aspects regarding the IFRS for SME – opinions, debates and future developments**, Challenges of Contemporany Knowledge-Based Economy (ICMEA), third edition, 13-14 noiembrie 2009, Alba Iulia, publicat în Annales Universitatis Apulensis Series Oeconomica, vol 1, nr. 11, 2009, pp. 32-42, ISSN 454-9409;
- 5) **Irina-Doina Pășcan - A new measure of financial performance: the comprehensive income – opinions and debates**, 2nd World Multiconference on Applied Economics, Business and Development (AEBD '10), Universite de Sfax, Faculte des Sciences de Sfax, Tunisia, May 3-6, 2010, publicat în Proceedings of the World Multiconference on Applied Economics, Business and Development (AEBD'10), vol. 2, 2010, WSEAS Press, pp. 186-191, ISSN 1790-5109, ISBN 978-960-474-184-7;
- 6) **Ramona Neag, Irina-Doina Pășcan, Ema Mașca - Research on the field tests in Mures County Romania regarding the opportunity for different accounting requirements for „small entities” and „micro-entities”**, The 5th International Conference Accounting and Management Information Systems (AMIS 2010), 17-18 iunie 2010, Academia de Studii Economice, Bucureşti, România, publicat în Journal of Accounting and Management Information Systems, Vol. 9, No. 2, 2010, pp. 305-328, ISSN 1583-4387 și în AMIS 2010

- Proceedings of the 5th International Conference Accounting and Management Information Systems, vol. 1, 2010, pp. 852 -872, ISBN 978-606-505-347-2;
- 7) Ramona Neag, **Irina-Doina Pășcan**, Mașca Ema, Beatrice Ștefan - *The implication of accounting profession in the accounting regulation for "micro-entities" in the actual economic context: debates and opinions*, the 10th Edition of Conference, "European Economy: Present and Future", 7-8 October, 2010, Suceava, Romania, publicat în The Annals of the Stefan cel Mare University of Suceava. Fascicle of the Faculty of Economics and Public Administration, Vol 10, Special December 2010, pp. 260 – 267, ISSN 2066-575X;
- 8) **Irina-Doina Pășcan**, Ramona Neag - *Study on the value relevance of comprehensive income. Case of Romanian listed entities*, The 7th International Conference Accounting and Management Information Systems (AMIS 2012), 13-14 iunie 2012, Academia de Studii Economice, București, România, publicat în Proceedings of the 7th International Conference Accounting and Management Information Systems (AMIS 2012), 2012, pp. 1095-1108;
- 9) **Irina-Doina Pășcan**, Mioara Turcaș - *Measuring the impact of first-time adoption of International Financial Reporting Standards on the performance of Romanian listed entities*, lucrare prezentată la conferința Emerging Markets Queries in Finance and Business, Tîrgu-Mureș, Romania, 24th-27th, October 2012, publicat în Procedia Economics and Finance vol. 3 2012. p. 211-216;
- 10) **Irina-Doina Pășcan** - *Does comprehensive income tell us more about an entity's performance compared to net income? Study on Romanian listed entities*, lucrare prezentată la conferința Emerging Markets Queries in Finance and Business, Tîrgu-Mureș, Romania, 24th-27th, October 2013, publicat în Procedia Economics and Finance vol. 8 2013. p. 1-6.

b) Teza de doctorat – „Standardele IFRS și impactul lor asupra performanței: cazul întreprinderilor românești cotate”, ASE București, conducător științific prof. univ. dr. Liliana Feleagă; am obținut titlul de doctor în data de 27.09.2012, în urma susținerii în ședință publică a tezei de doctorat.

c) Cărți și capitole în cărți:

- c.1) Ramona Neag, **Irina-Doina Pășcan** - *Bazele contabilității: noțiuni de bază, aplicații și studii de caz*, Editura Universității Petru Maior, Tg. Mureș, 2007, 219 pag., ISBN 978-973-7794-65-9;
- c.2) Ramona Neag – coordonator, **Irina-Doina Pășcan**, Ema Mașca - *Bazele contabilității. Noțiuni teoretice și aplicative*, Editura Universității Petru Maior, Tg. Mureș, 2008, 292 pag., ISBN 978-973-7794-80-2;
- c.3) **Irina-Doina Pășcan** - *Developments regarding the informational value of balance sheet*, Proceedings of the International Conference Competitiveness and

European Integration, 2007, Babes Bolyai University of Cluj-Napoca, vol. Accounting, Editura Alma Mater, 2007, pp. 291-297, ISBN 978-606-504-018-2.

d) Articole/studii în extenso, publicate în reviste din fluxul științific internațional principal

- d.1) Irina-Doina Pășcan, Ramona Neag, Ildiko Virag – *Testing the impact of the statement of cash-flows on the companies from Mures county versus the need of cash flow information required by other entities in the same area*, 4th International Conference Accounting and Management Information Systems (AMIS 2009), 18-19 iunie 2009, Academia de Studii Economice, București, România, publicat în Contabilitate și Informatică de Gestiu, Vol. 8, Nr. 2, 2009, pp. 162 -190, ISSN 1583-4387 și în International Journal of Accounting and Information Management, vol. 18, no. 1, ISSN 1834-7649, BDI conform clasificării CNCSIS (Emerald; Ulrich's);
- d.2) Ramona Neag, Ema Mașca, Irina-Doina Pășcan - *Actual aspects regarding the IFRS for SME – opinions, debates and future developments*, Challenges of Contemporany Knowledge-Based Economy (ICMEA), third edition, 13-14 noiembrie 2009, Alba Iulia, publicat în Annales Universitatis Apulensis Series Oeconomica, vol 1, nr. 11, 2009, pp. 32-42, ISSN 454-9409, BDI (REPEC, ProQuest);
- d.3) Ramona Neag, Irina-Doina Pășcan, Ema Mașca - *Research on the field tests in Mures County Romania regarding the opportunity for different accounting requirements for „small entities” and „micro-entities”*, The 5th International Conference Accounting and Management Information Systems (AMIS 2010), 17-18 iunie 2010, Academia de Studii Economice, București, România, publicat în Journal of Accounting and Management Information Systems, Vol. 9, No. 2, 2010, pp. 305-328, ISSN 1583-4387, BDI (REPEC, ProQuest, ISI Web of Knowledge) și în AMIS 2010 - Proceedings of the 5th International Conference Accounting and Management Information Systems, vol. 1, 2010, pp. 852 -872, ISBN 978-606-505-347-2, ISI Proceedings;
- d.4) Ramona Neag, Irina-Doina Pășcan, Mașca Ema, Beatrice Ștefan - *The implication of accounting profession in the accounting regulation for “micro-entities” in the actual economic context: debates and opinions*, the 10th Edition of Conference, “European Economy: Present and Future”, 7-8 October, 2010, Suceava, Romania, publicat în The Annals of the Stefan cel Mare University of Suceava. Fascicle of the Faculty of Economics and Public Administration, Vol 10, Special December 2010, pp. 260 – 267, ISSN 2066-575X, BDI (REPEC, DOAJ);
- d.5) Ramona Neag, Irina-Doina Pășcan – *From de assumption of continuing the activity to insolvency – debates and reflections*, International Conference The Need of Reform in Law and Public Administration, November, 16th-19th 2011, Tîrgu-Mureş, ROMANIA, publicat în Revista „Curentul Juridic”, year IX, No.

4(47), 2011, pp. 229-236, ISSN: 1224 – 9173, BDI;

- d.6) Irina-Doina Păşcan, Ramona Neag - *Study on the value relevance of comprehensive income. Case of Romanian listed entities*, The 7th International Conference Accounting and Management Information Systems (AMIS 2012), 13-14 iunie 2012, Academia de Studii Economice, Bucureşti, România, publicat în Proceedings of the 7th International Conference Accounting and Management Information Systems (AMIS 2012), 2012, pp. 1095-1108; ISI Proceedings;
- d.7) Irina-Doina Păşcan, Mioara Țurcaş - *Measuring the impact of first-time adoption of International Financial Reporting Standards on the performance of Romanian listed entities*, lucrare prezentată la conferința Emerging Markets Queries in Finance and Business, Tîrgu-Mureș, Romania, 24th-27th, October 2012, publicat in Procedia Economics and Finance vol. 3 2012. p. 211-216, BDI (ScienceDirect și ISI Web of Knowledge); ISI Proceedings;
- d.8) Irina-Doina Păşcan - *Does comprehensive income tell us more about an entity's performance compared to net income? Study on Romanian listed entities*, lucrare prezentată la conferința Emerging Markets Queries in Finance and Business, Tîrgu-Mureș, Romania, 24th-27th, October 2013, publicat in Procedia Economics and Finance vol. 8 2013. p. 1-6.
- e) Publicații în extenso, apărute în lucrări ale principalelor conferințe internaționale de specialitate
- e.1) Irina-Doina Păşcan - *Accounting treatments regarding tangible assets and their impact on presenting a true and fair view*, 2nd International Conference on Economics, Law and Management (ICELM 2) Tîrgu Mureș, 31 mai – 3 iunie 2006, publicat în Proceedings of the International Conference on Economics, Law and Management, vol. 5 Finance-Accounting, Banking, University Press, Miskolc, Ungaria, 2007, pp. 323-330, ISBN 978-963-661-791-20;
- e.2) Ramona Neag, Irina-Doina Păşcan - *The idea of a new financial statement regarding financial performance - between theory and practical utility*, 3rd International Conference on Economics, Law and Management (ICELM 3), Tîrgu Mureș, 05 – 07 iunie 2008, publicat în Proceedings of the International Conference on Economics, Law and Management, June 4-6, 2008, Tg. Mureș, România, vol. 3 Economics, Accounting, Finance, Banking, Editor: Faculty of Economics, Technical University of Kosice, Slovakia, 2009, pp. 32-44, ISBN 978-80-553-0337-6;
- e.3) Ramona Neag, Irina-Doina Păşcan, Ema Mașca – *The cash flow information in the context of future accounting rules for small businesses*, World Multiconference on Applied Economics, Business and Development (AEBD 09), Universitatea din La Laguna, Spania, Tenerife, 1-3 iulie 2009, publicat în Proceedings of the World Multiconference on Applied Economics, Business and Development (AEBD 09), University of La Laguna, Tenerife, Canary Islands, Spain, 2009, WSEAS Press, pp. 187-191, ISSN 1790-5109, ISBN 978-960-474-

091-8, ISI Proceedings;

- e.4) Ema Mașca, Ramona Neag, **Irina-Doina Pășcan**, Larisa Bătrâncea – *Aspects regarding the net profit registered by enterprises in Romania*, World Multiconference on Applied Economics, Business and Development (AEBD 09), Universitatea din La Laguna, Spania, Tenerife, 1-3 iulie 2009, publicat în Proceedings of the World Multiconference on Applied Economics, Business and Development (AEBD 09), University of La Laguna, Tenerife, Canary Islands, Spain, 2009, WSEAS Press, pp. 196-201, ISSN 1790-5109, ISBN 978-960-474-091-8, ISI Proceedings;
- e.5) **Irina-Doina Pășcan** - *A new measure of financial performance: the comprehensive income – opinions and debates*, 2nd World Multiconference on Applied Economics, Business and Development (AEBD '10), Universite de Sfax, Faculte des Sciences de Sfax, Tunisia, May 3-6, 2010, publicat în Proceedings of the World Multiconference on Applied Economics, Business and Development (AEBD'10), vol. 2, 2010, WSEAS Press, pp. 186-191, ISSN 1790-5109, ISBN 978-960-474-184-7, ISI Proceedings;
- e.6) **Irina-Doina Pășcan**, Ramona Neag, Ema Mașca – *Study on the impact of the International Financial Reporting Standards on the Performance of Romanian Listed Groups*, 6th IASME/WSEAS International Conference on Economy and Management Transformation (EMT'11), Institut Supérieur des Sciences Agronomiques, Agroalimentaires, Horticoles et du Paysage, Angers, France, November 17-19, 2011, publicat în Proceeding of the 6th IASME/WSEAS International Conference on Economy and Management Transformation (EMT 11), Angers, Franta, 17-19 nov 2011, pp. 149-152, ISBN 978-1-61804-053-4, ISI Proceedings;
- e.7) Ramona Neag, **Irina-Doina Pășcan**, Ema Mașca - *Comprehensive Income under IFRS and its Impact on Financial Performance for Romanian Listed Entities*, 4th World Conference Applied Economics, Business and Development (AEBD'12), Instituto Superior de Engenharia do Porto, Porto, Portugal, July 1-3, 2012, publicat în Recent Researches in Business and Economics, Proceedings of the 4th WSEAS World Multiconference on Applied Economics, Business and Development (AEBD '12), Porto, Portugal, July 1-3, 2012, pp. 174-178, ISSN: 2227-460X, ISBN: 978-1-61804-102-9, ISI Proceedings;
- e.8) **Irina-Doina Pășcan**, Ramona Neag - *IFRS adoption and its effects on accounting numbers: some considerations about the IASB's Framework*, Advances in Accounting, Auditing and Risk Management, Proceedings of the 2nd International Conference on Finance, Accounting and Auditing (FAA '13), Brașov, România, iunie 2013, pp. 51-56, ISSN: 2227 - 460X, ISBN: 978 - 1 - 61804 - 192 – 0, ISI Proceedings.

f) Alte lucrări și contribuții științifice:

- f.1) Irina-Doina Pășcan, Larissa Bătrâncea – *Pro și contra IFRS pentru IMM*, Conferința Științifică Internațională „Competitivitatea și inovarea în economia cunoașterii: probleme și soluții pentru România și Republica Moldova”, Chișinău, 26 - 27 septembrie 2008, volumul II, pp. 147-151, ISBN 978-9975-75-443-9;
- f.2) Ramona Neag, Irina-Doina Pășcan, Ema Mașca – *Accounting regulation for micro-entities and IFRS for SMEs – an actual debate*, 4th Audit and Accounting Convergence Annual Conference, 23-25 noiembrie 2009, Universitatea Babes-Bolyai, Cluj Napoca, România;
- f.3) Ema Speranța Mașca, Irina-Doina Pășcan, Larissa Margareta Bătrâncea - *Probleme privind Implementarea IFRS pentru IMM-uri (Issues on Implementation of IFRS for SMEs)*, Studia Universitatis Petru Maior, Series Oeconomica, Fasciculus 1, Anul III, 2009, pp. 79-87, ISSN 1843-1127, BDI (REPEC);
- f.4) Ramona Neag, Irina-Doina Pășcan - *Responsabilitățile contabile ale antreprenorului*, Revista Antreprenoriat Transilvan, vol. 3, 2010, pp. 1-5, Tg. Mureș;
- f.5) Ramona Neag, Irina-Doina Pășcan - *Spre un sistem contabil bazat pe trei "filoane"?*, Conferința Ideilor Naționale de Contabilitate, ASE București, 27 septembrie 2013.

Data
februarie 2014

Semnătura

