



## Curriculum vitae Europass



### Personal information

Surname /First names

**Berinde Sorin Romulus**

Address

4/30 Teodor Mihali Street, apt. 80, PO code 400691, Cluj-Napoca, Romania

Phone no.

Mobile: (0040-740) 168896

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E-mail

sorin.berinde@ubbcluj.ro

Date of birth

23 December 1977

Gender

Male

### Professional experience

Date

March 2014 - ongoing

Occupation or position held

Associate Professor

Main activities and responsibilities

Teaching and scientific research activity in the areas of Financial Accounting, International Accounting and Reporting, Managerial Accounting, Financial Control and Audit, Financial-Accounting Analysis

Name and address of employer

"Babeş-Bolyai" University, Faculty of Business, Department of Business, 7 Horea Street, Cluj-Napoca, Cluj County, PO code 400174, Romania  
Tel. (40-264) 5991710 – fax (40-264) 590110, website: [www.tbs.ubbcluj.ro](http://www.tbs.ubbcluj.ro)

Type or sector of activity

Higher education

Date

July 2018 - ongoing

Occupation or position held

Lecturer for Romanian accounting professional organization "Body of Accountants and Chartered Accountants in Romania"

Main activities and responsibilities

Teaching courses in the areas of Performance Management, Finance and Financial Management, International Code of Ethics for Professional Accountants

Name and address of employer

Body of Accountants and Chartered Accountants in Romania (C.E.C.C.A.R.), 1 Intrarea Pielari St., sector 4, Bucharest, Romania, website: [www.ceccar.ro](http://www.ceccar.ro)

Type or sector of activity

Professional training courses for members and trainees

Date

October 2002 – September 2006

Occupation or position held

PhD. Student

Main activities and responsibilities

Scientific research and teaching activity in the areas of Basic Accounting, Financial Accounting, Applied Accountig, Financial Reporting

Name and address of employer

"Babeş-Bolyai" University, Faculty of Economics and Business Administration, Department of Accounting, 58-60 Teodor Mihali Street, Cluj-Napoca, Cluj County, PO code 400591, Romania  
Tel. (40-264) 418652 – fax (40-264) 412570, website: [www.econ.ubbcluj.ro](http://www.econ.ubbcluj.ro)

Type or sector of activity

Higher education

Date	October 2006 – June 2015
Occupation or position held	Economist - Accounting
Main activities and responsibilities	Organising and leading financial-accounting operations
Type or sector of activity	Manufacturing machinery for the food industry

Date	May 2002 – March 2004
Occupation or position held	Economist - Accounting
Main activities and responsibilities	Organising and leading financial-accounting operations
Type or sector of activity	Trade in the food industry

## Education and training

Date	2014
Title of qualification awarded	Financial auditor – authorised for auditing European-funded projects
Name and type of organisation providing education and training	Romanian Chamber of Financial Auditors, 67-69 Sirenelor St., sector 5, PO code 050855, Bucharest, Romania Tel: (40-21) 4107443 – Fax: (40-21) 4100348, website: <a href="http://www.cafr.ro">www.cafr.ro</a>

Date	2012 - ongoing
Title of qualification awarded	Financial auditor
Name and type of organisation providing education and training	Romanian Chamber of Financial Auditors (CAFR), 67-69 Sirenelor St., sector 5, PO code 050855, Bucharest, Romania Tel: (40-21) 4107443 – Fax: (40-21) 4100348, website: <a href="http://www.cafr.ro">www.cafr.ro</a>

Date	November 2011 - ongoing
Title of qualification awarded	Tax Consultant
Name and type of organisation providing education and training	Romanian Chamber of Fiscal Consultants (CCFR), 13-19 Alecu Russo St., 4 <sup>th</sup> floor, apt. 9, sector 2, PO code 020522, Bucharest, Romania Tel: (40-21) 3352095 – Fax: (40-21) 3404060, website: <a href="http://www.ccfiscali.ro">www.ccfiscali.ro</a>

Date	2008
Title of qualification awarded	Certificate of graduation, Department for the Training of Teaching Staff
Principal subjects/occupational skills covered	Educational psychology, Basic psychology, Theory and methodology of training, Theory and methodology of evaluation, Speciality didactics
Name and type of organisation providing education and training	“Babeş-Bolyai” University, Department for the Training of Teaching Staff, 1 Mihail Kogălniceanu St., Cluj-Napoca, Cluj County, PO code 400084, Romania website: <a href="http://dppd.ubbcluj.ro">dppd.ubbcluj.ro</a>

Date	December 2007 - ongoing
Title of qualification awarded	Chartered Accountant
Name and type of organisation providing education and training	Body of Accountants and Chartered Accountants in Romania (C.E.C.C.A.R.), 1 Intrarea Pielari St., sector 4, Bucharest, Romania, website: <a href="http://www.ceccar.ro">www.ceccar.ro</a>

Date	October 2002 - September 2006
Title of qualification awarded	PhD in Accounting
Name and type of organisation providing education and training	“Babeş-Bolyai” University, Faculty of Economic Sciences and Business Administration, Chair of Accounting, 58-60 Teodor Mihali St., Cluj-Napoca, Cluj County, PO code 400591, Romania, tel. (40-264) 418655 – fax (40-264) 412570, website: <a href="http://www.econ.ubbcluj.ro">www.econ.ubbcluj.ro</a>

Date	2001-2002																																													
Title of qualification awarded	Diploma of Postgraduate Studies in "Accounting Management and Audit"																																													
Name and type of organisation providing education and training	"Babeş-Bolyai" University, Faculty of Economic Sciences and Business Administration, Chair of Accounting, 58-60 Teodor Mihali St., Cluj-Napoca, Cluj County, PO code 400591, Romania, tel. (40-264) 418655 – fax (40-264) 412570, website: <a href="http://www.econ.ubbcluj.ro">www.econ.ubbcluj.ro</a>																																													
Date	1996-2001																																													
Title of qualification awarded	Economist/Bachelor's Degree in economics Module: Management, Accounting and Financial Control Specialty: Accounting and Management Information Systems																																													
Name and type of organisation providing education and training	"Babeş-Bolyai" University, Faculty of Economic Sciences and Business Administration, Department of Accounting, 58-60 Teodor Mihali St., Cluj-Napoca, Cluj County, PO code 400591, Romania, tel. (40-264) 418655 – fax (40-264) 412570, website: <a href="http://www.econ.ubbcluj.ro">www.econ.ubbcluj.ro</a>																																													
<b>International teaching experience</b>																																														
Date	16 September 2017 – 21 September 2019																																													
Title of courses taught	Performance Management (MA), Fundamentals of Accounting (BA)																																													
Name and type of organisation providing education and training	Ecole de Management de Normandie, 30, Rue de Richelieu, 76087, Le Havre, France, website: <a href="http://www.em-normandie.com/fr">www.em-normandie.com/fr</a>																																													
<b>Personal skills and competences</b>																																														
Mother tongue	<b>Romanian</b>																																													
Other languages	<b>English, French</b>																																													
Self-assessment	<table border="1"> <thead> <tr> <th colspan="4">Understanding</th> <th colspan="4">Speaking</th> <th colspan="2">Writing</th> </tr> <tr> <th colspan="2">Listening</th> <th colspan="2">Reading</th> <th colspan="2">Spoken interaction</th> <th colspan="2">Spoken production</th> <th colspan="2">Written production</th> </tr> </thead> <tbody> <tr> <td><b>English</b></td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> </tr> <tr> <td><b>French</b></td> <td>C2</td> <td>Proficient user</td> <td>C2</td> <td>Proficient user</td> <td>B1</td> <td>Independent user</td> <td>B1</td> <td>Independent user</td> <td>B1</td> <td>Independent user</td> </tr> </tbody> </table>				Understanding				Speaking				Writing		Listening		Reading		Spoken interaction		Spoken production		Written production		<b>English</b>	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user	<b>French</b>	C2	Proficient user	C2	Proficient user	B1	Independent user	B1	Independent user	B1	Independent user
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Listening		Reading		Spoken interaction		Spoken production		Written production																																						
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<b>French</b>	C2	Proficient user	C2	Proficient user	B1	Independent user	B1	Independent user	B1	Independent user																																				
	(*) <i>Common European Framework of Reference for Languages</i>																																													
Computer skills and competences	Microsoft Office, Windows, SPSS, StatGraphics, Proficient user of accounting softwares such as Winmentor, Neomanager, SAGA																																													
Social and organisational skills and competences	Rapid adaptability to new and diverse circumstances Effective achievement of elaborate responsibilities in pre-established period of time Constructive, active listener and perseverance in achieving goals																																													
Driving licence	B category																																													
<b>Research Activity, Publications (selection)</b>																																														
<b>Books</b>																																														
1. <b>Berinde S.R.</b> , <i>Contabilitatea și fiscalitatea veniturilor și rezultatelor entităților economice (engl. Accounting and taxation of income and results of economic entities)</i> , Alma Mater Publisher, Cluj-Napoca, Romania, 2010, ISBN 978-606-504-107-3, pp. 281;																																														
2. Dumbravă P., <b>Berinde S.R.</b> , Răchișan P. R., Bătrâncea L. M., Pop I. A., <i>Contabilitate managerială – de gestiune (engl. Managerial accounting)</i> , Alma Mater Publisher, Cluj-Napoca, Romania, 2010, ISBN 978-606-504-091-5, pp. 194.																																														
<b>Articles</b>																																														
1. <b>Berinde, S.R.</b> , Herța L.M., Performance Improvements for Romanian SME's and Their Predictors, <i>Sustainability</i> , 13(15), 2021, <a href="https://www.mdpi.com/2071-1050/13/15/8202">https://www.mdpi.com/2071-1050/13/15/8202</a>																																														
2. Boța-Avram C., Groșanu A., Răchișan P.R., <b>Berinde S.</b> , Granger Causal Nexus between Good Public Governance and Unemployment: Evidence from Cross-Country Panel Data Investigation, <i>Journal of Risk and Financial Management</i> , 14(2), 63, 2021, <a href="https://www.mdpi.com/1911-8074/14/2/63">https://www.mdpi.com/1911-8074/14/2/63</a>																																														

3. **Berinde, S. R.**, Corpădean, A. G., Assessing the Sustainable Room for Growth for a Particular Romanian Tourism Area of Business: The Case of Accommodation Businesses, *Sustainability*, 11(1), 243, 2019, <https://www.mdpi.com/2071-1050/11/1/243>
4. **Berinde S.R.**, Corporate Governance Decisions in Accounting Business Field for Increasing Competitiveness: Romania, France and Europe Comparison, *Inzinerine Ekonomika-Engineering Economics*, 29(3), 2018, pp. 302-311
5. **Berinde S.R.**, Dumbravă P., Economic performance forecasting according to the type of management, *Studia Universitatis Babeş-Bolyai Negotia*, 61(2), 2016, pp. 67-82;
6. **Berinde S.R.**, Dumbravă P., Corporate governance choice regarding SMEs financing strategies in Romania, *Studia Universitatis Babeş-Bolyai Negotia*, 60(4), 2015, pp.57-77;
7. **Berinde S.R.**, Răchişan P.R., Boţa-Avram C., Groşanu A., Determinant factors for the growing of shareholders' equity in the metallurgical sector in Romania, *Editura METABK*, 53(3), 2014, pp. 375-378;
8. Răchişan P.R., **Berinde S.R.**, Boţa-Avram C., Groşanu A., Bankruptcy risk forecasting for the metallurgical branch in Romania, *Editura METABK*, 53(3), 2014, pp. 371-374;
9. **Berinde S.R.**, Dumbravă P., Corporate governance choice regarding SMEs financing strategies in Romania, *Studia Universitatis Babeş-Bolyai Negotia*, nr.4/2015, pp.57-78;
10. **Berinde S.R.**, Groşanu A., Răchişan P.R., Study regarding the substantiation of managerial decisions for a more efficient use of shareholders' investments in the audited entities, *Revista de Audit Financiar*, nr.3/2014;
11. **Berinde S.R.**, Forecasting the structure of the the romanian audit market, *Studia Universitatis Babeş-Bolyai Negotia*, vol.58(3)/2013, pp. 95-108;
12. **Berinde S.R.**, How big are 'Big Four' companies – Evidence from Romania, *Studia Universitatis Babeş-Bolyai Negotia*, vol.59(4)/2013, pp. 69-90;
13. **Berinde S.R.**, Groşanu A., The efficiency of foreign investments in the financing of audited entities, *Analele Facultăţii de Ştiinţe Economice Oradea*, vol.1(1)/2013, pp.1289-1299;
14. **Berinde S.R.**, Răchişan P. R., The impact of corporate governance on the restructuring operations of audited entities, *Analele Facultăţii de Ştiinţe Economice Oradea*, vol.1(1)/2013, pp.1300-1309;
15. **Berinde S.R.**, Groşanu A., Particularities Concerning The Beneficiaries Of Audit Services Provided By The Big 4 Companies: Evidence From Romania, *Annales Universitatis Apulensis Series Oeconomica*, vol.15(2)/2013, pp. 483-492;
16. **Berinde S.R.**, Răchişan P. R., Groşanu A., Study Regarding the Evolution of Audited Entities in Romania, *International Journal of Education and Research*, vol..1(3)/2013, pp. 19-32;
17. Groşanu A., **Berinde S.R.**, Răchişan P. R., Aspecte privind impactul investiţiilor străine asupra entităţilor auditate, *Revista Audit financiar*, nr.1/2013, pp. 18-27;
18. Dumbravă, P., Ionaş, M., Răchişan, P.R., **Berinde, S.R.**, The diagnosis of the situation of Romanian entities and its generating causes, *International Journal of Education and Research*, vol.1(9)/2013, pp. 61-68;
19. **Berinde S.R.**, Răchişan P.R., Groşanu A, Qualitative study regarding the relationship between corporate governance and creative accounting, *Analele Facultăţii de Ştiinţe Economice Oradea*, vol.1(2)/2012, pp.642-654;
20. **Berinde S.R.**, Perspectives regarding the taxation system in Romania, *Studia Universitatis Babeş-Bolyai Negotia*, vol.3/2009, pp. 125-132.

<p><b>Participation in scientific programs</b></p>	<p>Business Career Partnership, Secondary Education Project (ROSE), Non-Competitive University Grant Scheme AG165 / SGU / NC / II / 2019, Project funded by International Bank for Reconstruction and Development / World Bank, 2019 - 2021 <span style="float: right;">Project Manager</span></p> <p>Corporate governance particularities and their impact on financial statements, project number 31781/2016, Research project funded by “Babeş-Bolyai” University, 2016-2017 <span style="float: right;">Project Manager</span></p> <p>Îmbunătățirea interacțiunii universității cu mediul de afaceri (engl. “Improving the university's interaction with the business environment”), project POSDRU 156/1.2/G/134774, 2014-2015 <span style="float: right;">Member</span></p> <p>Convergența pregătirii universitare cu viața activă (engl. “Convergence of university education with active life”), project POSDRU/7/2.1./S/1, 2009 – 2011 <span style="float: right;">Responsible for student practical activities</span></p> <p>Propunere privind standardele contabile adaptate întreprinderilor mici și mijlocii (engl. “Proposal on accounting standards adapted to small and medium-sized enterprises”), Grant CNCSIS, nr. 1386 Tip A, 2006-2007 <span style="float: right;">Member</span></p> <p>Un model și o bază de date sectoriale destinate analizei financiare și evaluării întreprinderii în context românesc și european. Aplicație pentru Transilvania, (engl. “A sectoral model and database for financial analysis and enterprise evaluation in Romanian and European context. Application for Transylvania”), Grant CNCSIS, nr. 214 Tip A, 2005-2006 <span style="float: right;">Member</span></p>
<p><b>Scientific affiliations, memberships, awards and other aspects</b></p>	<p><b>Scientific Affiliations</b></p> <p>Associate Editor of Journal of Accounting, Finance and Economics, edited by World Business Institute Australia since 2016</p> <p>Member of EBES (Eurasia Business and Economics Society) since 2016.</p> <p><b>Reviewer</b></p> <p>Reviewer for Inzinerine Ekonomika-Engineering Economics (since 2018), Journal of Business Economics and Management (since 2018), Journal Annales Universitatis Apulensis series Oeconomica (since 2020), Journal of Accounting, Finance and Economics (since 2016), Journal of Global Economics, Management and Business Research (since 2016).</p> <p><b>Awards</b></p> <p>Best paper award granted by “Journal of Accounting, Finance and Economics” at Annual Paris Business Research Conference, 28-29 July 2016, Paris, France</p> <p><b>Other complementary aspects</b></p> <p>Board Member of Faculty of Business, “Babeş Bolyai” University, Cluj-Napoca, Romania since 2012 to present</p>