

# Curriculum Vitae

## Personal information

First name / Surname  
Address  
Telephone  
Fax  
E-mail  
Nationality  
Date of birth  
Gender

### Viorica Filofteia Braga

69, Griulului, bl P11, sc. A, Câmpulung Muscel, Arges County, Romania  
Mobil: +040744.371.604  
0248/510.600, Office  
viobraga@yahoo.com  
Romanian  
26 September 1973  
female

## Occupational field

### Economic higher education and research in economics and organizational management

## Work experience

Dates  
Occupation or position held  
Main activities and responsibilities  
Name and address of employer  
Type of business or sector  
Dates  
Occupation or position held  
Main activities and responsibilities  
Name and address of employer  
Dates  
Occupation or position held  
Main activities and responsibilities  
Name and address of employer  
Dates  
Occupation or position held  
Main activities and responsibilities  
Name and address of employer  
Type of business or sector  
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Main activities and responsibilities  
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Main activities and responsibilities  
Name and address of employer  
Type of business or sector  
Dates  
Occupation or position held  
Main activities and responsibilities  
Name and address of employer  
Type of business or sector

#### 2000- present

Preparatory (2000-2002), teaching assistant PhD (2002-2005), PhD Lecturer (2006-30.09. 2011), Associate Professor PhD (Order MECTS 5269/05.09.2011 since 01.10.2011), PhD in Accounting (No. 3229/03.12.2008)

Course holder: Financial accounting, Managerial accounting, Accounting for the public institutions, Fiscalty, Accounting in the insurance companies

Member of the Council of Faculty

Spiru Haret University, Faculty of Accounting and Finance, Câmpulung Muscel

Higher education

#### 2011 - present

Trainer in the **ProFeminaAntrep** project

Entrepreneurial skills training

Spiru Haret University, Faculty of Accounting and Finance

#### 2011 - present

Auditor in the "**Piața muncii de la A la Z- Regiunea Sud Muntenia** / Labour market from A to Z - South Muntenia" project  
ID POSDRU/101/5.1/G/78627,

Achievement of the agreed procedures regarding the checking of the expenditure incurred under the financing contract

SC SERCOP ADN SRL

#### 2011 - present

Auditor

Financial Audit of the financial statements (collection of the evidence and preparation the audit report)

**SC S.I.L.D.V.B. S.A.**

#### 2000 – present

Economist

Activities on the chronological and systematic recording of the financial and economic operations, inventory assets, financial statements, coordination of the financial accounting activity.

**S.C. FABIAN S.R.L.**

Department of Accounting

#### 2008-2010

Deputy Dean

Activities delegated by the dean

Spiru Haret University, Faculty of Accounting and Finance

Higher education

#### 1997 – 2000

Economist

Activities on the chronological and systematic recording of the financial and economic operations, inventory assets, financial statements, coordination of the financial accounting activity.

**S.C. GEODOR EMSICA S.R.L, Câmpulung Muscel**

Department of Accounting

## Education and training

Dates	<b>October 2003 – 2008</b>
Title of qualification awarded	PhD in Accounting
Principal subjects/occupational skills covered	<u>General:</u> <ul style="list-style-type: none"> <li>- Financial accounting</li> <li>- Management accounting</li> <li>- Management control</li> <li>- Management of the development and research</li> </ul> <u>Occupational:</u> <ul style="list-style-type: none"> <li>- Accounting</li> <li>- Economic and financial analysis</li> <li>- Financial / statutory audit, Internal audit</li> </ul>
Name and type of organisation providing education and training	<b>The Bucharest University of Economic Studies - Faculty of Accounting and Management Information Systems</b>
Dates	1992 – 1997
Title of qualification awarded	Bachelor in economics
Principal subjects/occupational skills covered	<u>General:</u> <ul style="list-style-type: none"> <li>- economy</li> <li>- management</li> <li>- marketing</li> </ul> <u>Occupational:</u> <ul style="list-style-type: none"> <li>- Economic and financial analysis</li> <li>- Accounting</li> </ul>
Name and type of organisation providing education and training	<b>Transylvania University of Brasov, Faculty of Economics - speciality Management</b>
Other studies / Name of organisation providing education and training	Continuing education courses (2004-present) CAFR Trainer Courses / Spiru Haret University
<b>Member of scientific and professional organizations:</b>	Chamber of Financial Auditors of Romania, 2009 <a href="http://www.cafr.ro/.../Registru%20electronic%20PF%202026_04_2011-3c04...">www.cafr.ro/.../Registru%20electronic%20PF%202026_04_2011-3c04...</a> Body of Expert and Licensed Accountants of Romania, 2010

## Personal skills and competences

Mother tongue	<b>Romanian</b>
Other language(s)	
Self-assessment	
<i>European level (*)</i>	
<b>English</b>	
Social skills and competences	
Organisational skills and competences	
Technical skills and competences	
Computer skills and competences	
Other skills and competences	
Driving licence	

Understanding		Speaking		Writing
Listening	Reading	Spoken interaction	Spoken production	
B1	A2	A1	A1	A2

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

- Empathic abilities, honesty and punctuality
- Communication skills, in the various fields at the abstract level
- Multicultural opening
- Organizational and programming capacities of the individual and the group activities;
- Monitoring and evaluation capacities of the individual and the group activities;
- Ability to coordinate the large and complex activities.
- Macroeconomic analysis
- Management
- Consultancy
- Accounting, Audit
- Windows XP Professional
- MS – Office XP
- assuming the group or society problems, as personal ideals;
- deductive orientation in knowledge;
- responsibility and focus on the results in practice
- Category B driving license since 2000

## **PUBLICATIONS**

### **A. BOOKS**

1. (2012) **Baluță Aurelian, Mirea Viorica** *Contabilitate de gestiune- curs IFR*, Fundația România de Măine Publishing House, Bucharest, no. p. 231, ISBN 978-973-163-787-7, cod CNCIS 171
2. (2011) **Mirea Viorica, Mirea Gabriel**, *Contabilitate financiară*, Alma Mater Publishing House, Sibiu, no. p. 350, ISBN 978-973-632-674-5
3. (2010) **Braga Filofteia Viorica**, *Contabilitate managerială în proiectarea și producția modelelor, matritelor, altor produse și servicii similare*, Paralela 45 Publishing House, Pitesti, ISBN 978-973-47-0902-1 no. p. 438, cod CNCIS 213
4. (2009) **Braga Filofteia Viorica**, *Contabilitate managerială*, Fundația România de Măine Publishing House, Bucharest, no. p. 316, ISBN 978-973-163-338-1, cod CNCIS 171

### **B. ARTICLES ISI WEB OF SCIENCE**

1. (2010) **Braga V., Dragomir R., Avram L. Hurloiu L. Naftanaila C.**, *Model of Production and Marketing in Agricultural Products in the Context Sustainable Development*, ISI Proceedings of the WSEAS International Conferences, Harvard University Cambridge, USA, January 27-29, 2010; ISSN:1790-2769, ISBN: 978-960-474-150-2, pag.328, Published by WSEAS Press [www.wseas.org](http://www.wseas.org)
2. (2010) **Braga V., Dragomir R., Zănesu O., Sulcă R. Naftanaila C.**, *Inflation Model in Romania, Post-Integration in European Union Correlated with Monetary*, ISI Proceedings of the WSEAS International Conferences, Harvard University Cambridge, USA, January 27-29, 2010; ISSN:1790-2769, ISBN: 978-960-474-150-2, pag.328, Published by WSEAS Press [www.wseas.org](http://www.wseas.org)
3. (2009) **Braga Filofteia Viorica**, *Choosing the level of the production capacity – a strategic decision*, "Metalurgia Internațional" Journal, ISSN 1582-2214, no. 8, journal inserted in Thomson Scientific Master Journal List, letter M, <http://scientific.thomson.com/cgi-bin/jrnlst/jlresults.cgi>, inserted in BDI EBSCO

### **C. ARTICLES IN BDI:**

1. 2012 **Mirea Filofteia Viorica, Năftănăilă Cristina Mirea Gabriel**, *Employee Benefits - Definition, Role, Recognition and Evaluation*, **articol publicat in International Journal of Academic Research in Economics and Management Sciences** Vol. 1, No. 5 ISSN: 2226-3624
2. (2011) **Luminița Ionescu, Mirea Viorica, Blăjan Adrian**, *Fraud, corruption and cyber crime in a global digital network*, published in International Conference on the Economics and Psycho sociology of Intercultural Relation in the Contemporary Mediascape, proceedings of the 1st IISHSS, indexed in EBSCOhost, Gale, ProQuest
3. (2011) **Mirea Filofteia Viorica, Mirea Gabriel** *Approaches of the competitiveness at the macroeconomic level*, article communicated in „The annual international conference in economics, informatics and communications field”, organized by the Faculty of Accounting and Finance Câmpulung Muscel in 2011 and published in Annals of Spiru Haret University Economic Series volume (2) (11) issue 2, quoted CNCIS B+ and indexed in BDI: RePec
4. (2010) **Braga Filofteia Viorica**, - *Fiscal pressure in Romania developments and effects (first author)* – International Conference "Competitiveness and stability in the knowledge based economy", organized by the Faculty of Economics and Business Administration of the University of Craiova, ISBN 978-606-510-888-2, published in Annals of the University of Craiova, Economic Sciences- Series, quoted CNCIS B+ and indexed in BDI: EBSCO, RePec.
5. (2010) **Braga Filofteia Viorica** - *Continuity of the activity a current problem for managers and audit*, The annual international conference in economics, informatics and communications field, organized by the Faculty of Accounting and Finance Câmpulung Muscel, Spiru Haret University, ISBN 978-973-163-551-4, ISSN 2068-3790, published in Annals of Spiru Haret University Economic Series volume (2) (10) issue 2, 2010, quoted CNCIS B+ and indexed in BDI: RePec
6. (2008) **Braga Filofteia Viorica**, *Decisions base on the financial situation- the dividend decision*, article communicated in International Conference on "Business and Information Technologies" Spiru Haret University, Faculty of Financial – Accounting Management of Craiova, published in Journal of Applied Economic Sciences, vol. III, Issue 3(5) Fall 2008.
7. (2008) **Braga Filofteia Viorica**, *Contabilitatea financiară, sursă de informații organizarea contabilității manageriale*, published in "Gestiunea și Contabilitatea firmei" Jurnal, nr. 2, February 2008, ISSN 1453-7516, indexed BDI <http://ideas.repec.org/s/ris/sphedp.html>
8. (2007) **Braga Filofteia Viorica** *Metode și forme de antecalculație utilizate în proiectarea și producția modelelor, matritelor, altor produse și servicii similare*, published in "Gestiunea și Contabilitatea firmei" Journal, no. 9/ 2007, ISSN 1453-7516, indexed BDI <http://ideas.repec.org/s/ris/sphedp.html>
9. (2007) **Braga Filofteia Viorica**, *Principiile calculației costurilor*, published in "Gestiunea și Contabilitatea firmei" Journal, no. 11-12, December 2007, ISSN 1453-7516, indexed BDI, <http://ideas.repec.org/s/ris/sphedp.html>
10. (2007) **Braga Filofteia Viorica**, *Surse de date și informații utilizate în antecalculația costurilor*, published in "Gestiunea și Contabilitatea firmei" Journal, no. 10, November 2007, ISSN 1453-7516 indexat BDI, <http://ideas.repec.org/s/ris/sphedp.html>

### **D. Articles / studies published in the national journals recognized by CNCIS**

1. (2006) **Braga Filofteia Viorica**, *Bugetarea activităților, sursă de informații pentru contabilitatea managerială în cadrul societăților comerciale*, published in the "Finanțe Publice și Contabilitate" Journal, Published by the Ministry of Public Finance no. 5, May 2006, recognized CNCIS category C, ISSN 1582-9774

### **E. Studies published in the volumes of the international scientific meetings recognized in the country or abroad (with ISSN and ISBN)**

1. (2010) **Braga Filofteia Viorica**, *Analiza cheltuielilor militare la nivel mondial- cheltuieli militare ale S.U. A.*, article communicated in a session of the scientific communications with international participation European Security and Defense in the Context of the economic and financial crisis and published in volume II "Abordări manageriale economico-financiare și contabile", "Universitatea Națională de Apărare, Carol I" Publishing House, Bucharest, ISBN 978-973-663-827-5
2. (2010) **Braga Filofteia Viorica**, *Convergențe și divergențe între normele din România pentru sectorul public și Standardul Internațional de Contabilitate nr. 17, referitor la imobilizările corporale*, article communicated in a session of the scientific communications with international participation European Security and Defense in the Context of

the economic and financial crisis and published in volume II "Abordări manageriale economico-financiare și contabile", "Universitatea Națională de Apărare, Carol I" Publishing House, Bucharest, ISBN 978-973-663-827-5

3. (2010) **Braga Filofteia Viorica**, *Restructurarea o problemă actuală în contabilitate*, article communicated in International Symposium of the teaching staff and experts „Sustainable development management in Knowledge Society” organized in 24-25 April 2010 by Spiru Haret University, Faculty of de Management, Brașov,
- 4.(2009) **Braga Filofteia Viorica** *Unemployment as an effect of the economic crisis*, International Symposium of the Academic Teaching Staff and Experts, Effects of the Economic Crisis on Sustainable Development the XX edition, organized in 26-28 June 2009 by 'Spiru Haret University, Faculty of de Management, Brașov, Expert Publishing Bucharest ISBN 978-973-618-214-3
5. (2009) **Braga Filofteia Viorica**, *The internal audit source of information for managerial accounting*, Lucian Blaga University, Faculty of Economic Science, 16th international Economic Conference –Industrial revolution, from the globalization and post-globalization perspective ISBN 978-973-739-775-1, Sibiu 7-8 May 2009,
6. (2008) **Braga Filofteia Viorica**, *Utilizarea analizei cost-volum-profit în diverse situații decizionale*, article communicated in V edition, ECO TREND 2008 European Developments and Globalization, organized by the Constantin Brâncuși University Tîrgu-Jiu, 21-23 November 2008 Annals of the "Constantin Brâncuși" University of Tg-Jiu, No. 1/2009, Volume 1/2009, journal quoted CNCSIS category C.
- 7.(2007) **Braga Filofteia Viorica**, *Tabloul de bord instrument managerial utilizat în producția și proiectarea modelelor, matritelor, altor produse și servicii similare*, article communicated in the 4th International Scientific Conference ECO-TREND 2007, Economics and Globalization, November, 23-24, 2007, Tg-Jiu, Romania, Annals of the "Constantin Brâncuși" University of Tg-Jiu, No. 1/2008, Volume 1/2008, quoted CNCSIS category C.

#### F. Other research/articles communicated in the national scientific meetings

1. (2011) Mirea Gabriel, Mirea Filofteia Viorica, *Impactul crizei financiare asupra sistemului bancar din România*, article communicated in the Teachers Annual Symposium organized by Artifex University of Bucharest, 9-10 April 2011.
2. (2011) Mirea Gabriel, Mirea Filofteia Viorica, *Managementul riscului de lichiditate, în România pe timp de criză*, article communicated in Scientific Session of Teachers, on the topic „Economia României de la criză la relansare și creștere economică”, organized by the Faculty of Accounting and Finance Râmnicu Vâlcea, in period 15-16 April 2011.
3. (2009) **Braga Filofteia Viorica**, *Analiza investițiilor stăine directe în România, după aderarea la Uniunea Europeană*, article communicated at Sighetul Marmăției in October 2009 in international scientific session organized by Babes Bolay University and published in the conference volume "Dezvoltare și integrare europeană" 2009 Sighet, ISSN 2069-024X, /http:// extensii.ubbcluj.ro/sighet/Conferință
4. (2009) **Braga Filofteia Viorica**, Robert Dragomir, *Rolul costurilor de mediu în procesul decizional*, article published in Annals of Spiru Haret University, Series Management, no. 2 /2009 ISSN 2066-480X, Fundația România de Măine Publishing House, recognized CNCSIS, cod 171
5. (2009) **Braga Filofteia Viorica**, *Deflația ca urmare a crizei globale mai rea decât inflația*, article published in the scientific session „Finanțarea firmei în contextul integrării României în structurile UE” Campulung Muscel, Faculty of Accounting and Finance, May 2009, published in volume with ISBN 978-973-163-512-5.
6. (2008) **Braga Filofteia Viorica**, *Decizii bazate pe situațiile financiare- decizia de investiții*, article communicated at session “Spațiul S-E European în contextul integrării” organized by the Universitatea Națională de Apărare Carol I, in 2008 and published in volume on CD with ISBN 663-542-8
7. (2008) **Braga Filofteia Viorica**, *Balanța de scoruri (balanced scorecard) un instrument pentru măsurarea performanțelor*, article communicated at session “Spațiul S-E European în contextul integrării” organized by the Universitatea Națională de Apărare Carol I in 2008 and published in volume on CD with ISBN 663-542-8
8. (2008) **Braga Filofteia Viorica**, *Definirea, scopul și funcțiile contabilității manageriale* article communicated in the scientific session organized by the Spiru Haret University, Faculty of Finance and banking, Blaj, 2008
9. (2008) **Braga Filofteia Viorica**, *Factori ce influențează organizarea contabilității manageriale*, article communicated in the scientific session organized by the Spiru Haret University, Faculty of Finance and banking, Blaj, 2008
10. (2007) **Braga Filofteia Viorica**, *Tipurile de costuri utilizate în procesul de luare a deciziilor*, article communicated at session “Securitate și apărare națională în UE” organized by the Universitatea Națională de Apărare Carol I, in 2007 and published in volume on CD with ISBN 663-542-8

#### G. Research and development projects based on the contract / grant and other research and development work as appropriate, that bring contributions to develop the educational / cultural / economic and social environment etc

1. **Braga Filofteia Viorica**, *Revizuirea politicilor contabile la SC Velfina SA, în vederea creșterii credibilității informațiilor oferite de situațiile financiare*, contract no. 258/12.08.2010, concluded between the SC Romexcont RD SRL and SC Velfina SA, value of 10.200 euro, as **Project Manager**.
2. **Braga Filofteia Viorica**, member in the multiregional project *ProFemininAntrep - Promovarea egalității de șanse în antreprenoriat*, POSDRU/97/6.3/S/64240 undertaken by the Spiru Haret University in partnership with the National Union of Women's Rights in Romania, financed from the European Social Fund approved on 01.10.2010.
3. **Braga Filofteia Viorica**, member in contract no. 63/04.01.2010 on topic “*Analize economico-financiare complexe la S.C. MAICOM GRUP S.R.L. pentru implementarea unei investiții cu finanțare de la buget prin ajutor de minimis*”, concluded between Spiru Haret University and S.C. MAICOM GRUP S.R.L. Period January 2010 – June 2011, value of 20.000 lei.
4. **Braga Filofteia Viorica**, member in contract no.1375/03.06.2008, on topic *Analize diagnostic – complexe a societății comerciale*, concluded between „Spiru Haret” University and S.C. Septembrie Consulting S.R.L., value of 20.000 lei.
5. **Braga Filofteia Viorica**, member in contract no. 465/15.02.2008, on topic *Raport de evaluare a societății comerciale* concluded between „Spiru Haret” University and S.C. Maicom Grup S.R.L., value of 11.000 lei.

Data  
04.10.2014

Semnatura  
Braga Viorica Filofteia