„Aurel Vlaicu University" of Arad

Faculty of economic Sciencies

Department of economics

RESEARCH ACTIVITY

(summary)

Professor, PhD Lucian Cernuşca

I.Books

Cernuşca, L., *Impozitarea afacerilor persoanelor fizice și juridice*, Editor:Eurostampa Timișoara, 2019, 356 pag., ISBN 978 - 606- 32 - 0790 – 7.
Cuc Lavinia(coordonator) 2018.Calitatea în învățământ-o prioritate pentru școala arădeană, Editura Universității Aurel Vlaicu, Arad, ISBN 978-973-752-782-0, Capitol în carte intitulat " Sistemul de management al calității la Facultatea de Științe Economice din cadrul Universității „Aurel Vlaicu" din Arad" în colaborare cu Dăianu Dana Codruța și Gomoi Bogdan Cosmin, pg.29-49

Mateş,D.,**Cernuşca, L**.Micle, N.(coordonatori) 2017.Adaptabilitate,divergențe și perspective în contabilitatea și fiscalitatea contemporană, Editura Casa Cărţii de Ştiinţă, Cluj-Napoca, ISSN 2344-2239,pag.431

CECCAR. *Profesia contabilă din România la a 95-a aniversare-Standarde, Directive și Reglementări contabile,* Editura Casa Cărții de Știință Cluj, 2016, 345 pag., ISSN 2344-2239.Capitole în carte intitulate "O scurtă incursiune în istoria profesiei contabile",pg.60-70. Noutăți privind contabilitatea imobilizărilor reflectate prin Ordinul nr.4160/2015 (în colaboare cu Mateș Dorel)pag.84-91,Modificarea politicii contabile aplicabile imobilizărilor corporale,pag.71-83(în colaborare cu Motrea Dumitru)

Mateş,D.,**Cernuşca, L**.David,D.,Dumiter,F.,Costi,B.,Horga,P.,Micle,N.(coordonatori) 2015 .Profesia contabilă în contextul noilor reglementări fiscale, Editura Casa Cărţii de Ştiinţă, Cluj-Napoca, ISSN 2344-2239

Mateş,D.,**Cernuşca, L**.,Dumiter,F.,Horga,P.,Costi,B.,Micle,N.(coordonatori) 2014 .Expertul contabil şi tehnologia informaţională între necesitate şi raţionament profesional, Editura Casa Cărţii de Ştiinţă, Cluj-Napoca, ISSN2344-2239

Cernuşca, L., *Tratamente contabile şi fiscale*, Editor:Tribuna Economică Bucureşti, 2013, 200 pag., ISBN 978 - 973- 688 - 358 – 3.

Cernuşca, L., *Opţiuni şi practici contabile*, Editor:Tribuna Economică Bucureşti, 2012, 280 pag., ISBN 978 - 973- 688 - 215 – 9.

Cernuşca, L.,şi colab., *Evaluarea,reorganizarea şi lichidarea entităţilor economice*, Editura Gutenberg Univers Arad, 2011, 335pag., ISBN 978 - 606 - 8204 - 30 – 7.

Cernuşca, L., *Contabilitate şi gestiune fiscală*, Editor:Tribuna Economică Bucureşti, 2010, 300 pag., ISBN 978 - 973 - 688 - 189 – 3.

Cernuşca L.,Gomoi B,C.,Concepte şi practici ale contabilităţii de gestiune,Editor:Tribuna Economică,Bucureşti,2009,ISBN 978-973-688-144-2,292 pag

Cernuşca, L., *Interferenţe fiscale în contabilitate*, Editor: Tribuna Economică, Bucureşti, 2007, 297 pag., ISBN 978-973-688-045-2.

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II. Articles

a. Articles (indexed BDI)

Lucian Cernuşca, *The Accounting and Fiscal Regime of Dividends in 2023*, CECCAR Business Review, No 1/2023, pp. 30-41, DOI: http://dx.doi.org/10.37945/cbr.2023.01.04

Lucian Cernuşca, *Single Statament Corresponding of 2023*, CECCAR Business Review, No 2/2023, pp. 50-61, DOI: http://dx.doi.org/10.37945/cbr.2023.02.06

Lucian Cernuşca, *Updates on the Tazation of Lease income in 2023*, CECCAR Business Review, No 3/2023, pp. 53-61, DOI: http://dx.doi.org/10.37945/cbr.2023.03.06

Lucian Cernuşca, *The Taxation Mechanism of the Incomes Achieved by Exercising the Profession of Notary Public*
CECCAR Business Review, No 4/2023, pp. 51-58, DOI: http://dx.doi.org/10.37945/cbr.2023.04.06

Lucian Cernuşca, *News Regarding the Taxation of Authorized Natural Persons in 2023*
, CECCAR Business Review, No 5/2023, pp. 56-64, DOI: http://dx.doi.org/10.37945/cbr.2023.05.06

Lucian Cernuşca*, Rules Regarding the Exit from the Microenterprises Income Taxation System During the Tax Year*
CECCAR Business Review, No 6/2023, pp. 37-46, DOI: http://dx.doi.org/10.37945/cbr.2023.06.05

Lucian Cernuşca, *Declarative and Payment Obligations Regarding the Taxation of Income from the Lease of Agricultural Products from Personal Patrimony***,** CECCAR Business Review, No 7/2023, pp. 34-43, DOI: http://dx.doi.org/10.37945/ cbr.2023.07.04

Lucian Cernuşca, *Declarative and Payment Obligations Regarding the Taxation of the Income Made by Independent Persons from Intellectual Property Rights,* CECCAR Business Review, No 8/2023, pp. 23-31, DOI: http://dx.doi. org/10.37945/cbr.2023.08.04

Lucian Cernuşca, *Declarative and Payment Obligations Regarding the Taxation of the Income Made by Dependent Persons from Intellectual Property Rights,* CECCAR Business Review, No 9/2023, pp. 31-40, http://dx.doi.org/10.37945/ cbr.2023.09.04

Lucian Cernuşca, *New Regulations Concerning the Social Health Insurance Contribution in Accordance with the Provisions of Law No. 296/2023,* CECCAR Business Review, No 10/2023, pp. 42-48, http://dx.doi.org/10.37945/cbr.2023.10.05

Lucian Cernuşca, *Taxation of Activities in the IT Field* ,CECCAR Business Review, No 11/2023, pp. 31-39**,** **http://dx.doi.org/10.37945/cbr.2023.11.04**

Lucian Cernuşca, New Regulations Regarding the Taxation of Incomes from Renting Real Estate in 2024**,** CECCAR Business Review, No 12/2023, pp. 54-63, http://dx.doi.org/10.37945/cbr.2023.12.07

Lucian Cernuşca, Single Return Corresponding to 2024**,** CECCAR Business Review, No 1/2024, pp. 31-42, http://dx.doi.org/10.37945/cbr.2024.01.04

Lucian Cernuşca, Taxing the Incomes Obtained by Expert Accountants and Licensed Accountants Within Their Own Accounting Offices**,** CECCAR Business Review, No 2/2024, pp. 48-57, **http://dx.doi.org/10.37945/cbr.2024.02.06**

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Lucian Cernuşca, Clarifications on the Taxation of Micro-enterprises' Income in the Context of the Amendment to the Methodological Norms for the Application of the Fiscal Code**,** CECCAR Business Review, No 11/2024, pp. 36-46, http://dx.doi. org/10.37945/cbr.2024.11.05

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Cernuşca, L. (2025), **I**ncome Taxation from Activity Provision in the Field of Medical/Dental Care
CECCAR Business Review, No 6, pp. 41-53, http://dx.doi.org/10.37945/cbr.2025.06.05

Cernuşca, L. (2025), Particularities Regarding the Taxation of Cultural Workers
, CECCAR Business Review, No 7, pp. 46-56, http://dx.doi.org/10.37945/cbr.2025.07.05

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Cernuşca L. *Soft and Hard Skills in Accounting Field-Empiric Results and Implication for the Accountancy Profession* Studia Universitatis "Vasile Goldis" Arad. Economics Series Vol 30 Issue 1/2020 ISSN: 1584-2339; (online) ISSN: 2285 – 3065,pages 33-56 DOI: 10.2478/sues-2020-0003

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Romanian coordinator project *European Manager for Export and Import*, Lifelong Learning Projects Programme EAC/20/2007, Transversal programme nr. DE/09/LLP-LdV/TOI?147244, derulat în perioada 25.09.2009 –25.09.2011, bugetul pentru UAV 26979€, coordonatorul european al proiectului LEB Germania, parteneri: Landliche Erwachsenenbildung in Niedersachsen e.V. Germania,Fundacio Institut de Formacio Continua de la Universitat de Barcelona Spania,Human resources Development AgencyBulgaria,Universitatea Aurel Vlaicu din Arad,România,University of Versailles,-Saint-Quentin en Yvelines Franta.

Member in the project *European Qualification Framework (EQF) Projects*, Lifelong Learning Projects Programme 2007 – 2013, EAC/20/2007, Transversal programme nr. 137878-LLP-2007-BE-KA1EQF, derulat în perioada ianuarie 2008 – iunie 2009, bugetul pentru UAV 7.771€, coordonatorul european al proiectului EUCEN (European University Continuing Education Network) – Belgia, parteneri: Universitatea „Carl von Ossietzky" Oldenburg – Germania, Universitatea din Porto – Portugalia, Universitatea Primorskem, Facultatea de Management – Slovenia, Universitatea de Liege – Belgia, Universitatea din Versailles – Quentin – en – Yvelines – Franţa, Universitatea de Studii Economice din Szczecin – Polonia, Universitatea „Aurel Vlaicu" din Arad – România, Universitatea Klaipedos – Letonia, Universitatea Bredford – Marea Britanie, Universitatea de Stat din Celiabinsk - Rusia.

Coordinator project „Tendințe și perspective în ocuparea forței de muncă în municipiul Arad la 100 de ani de la Marea Unire",contract nr.6598/26.09.2018,bugetul proiectului 6.800,87 lei(finanțare nerambursabilă

CMCA 5.998 lei și 802,87 lei contribuție UAV),finanţator Centrul Municipal de Cultură Arad,beneficiar Universitatea „Aurel Vlaicu" din Arad.

Coordinator project „Tendințe și perspective în ocuparea forței de muncă în județul Arad",derulat în perioada 9-11.12.2016,contract nr.2352/18.07.2016,bugetul proiectului 11.000lei,finanţator Centrul Cultural Județean Arad,partener UAV Arad.

Member in the project „Un an din viața UAV 2015-2016", derulat în perioada noiembrie - decembrie 2016, Universitatea „Aurel Vlaicu" din Arad partener, alături de Centrul Cultural Județean Arad, coordonator proiect conf. univ. dr. Pantea Mioara Florina, valoarea proiectului 40.950 lei, din care 34.950 lei contribuția CCJA şi 6.000 lei UAV.

Member in the project „Un sfert de veac de UAV", derulat în perioada septembrie - decembrie 2016, Universitatea „Aurel Vlaicu" din Arad partener, alături de Centrul Cultural Municipal Arad şi Primăria Arad, director proiect lect. univ. dr. Cuc Lavinia Denisia, valoarea proiectului 87.000 lei, din care 75.000 lei contribuția CMCA şi 12.000 lei UAV

Member in the project „Calitatea în învățământ, o prioritate pentru școlile arădene", derulat în perioada 01.07-03.07.2017, având contractul nr.3948 din 03.07.2017,Universitatea „Aurel Vlaicu" din Arad partener, alături de Centrul Municipal de Cultură Arad şi Primăria Arad, director proiect lect. univ. dr. Cuc Lavinia Denisia, în valoare de 7866 lei (membru în Comitetul de organizare a evenimentului)
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Member in the project „Provocarea NATO pentru tinerii arădeni", derulat în perioada 01.09- 15.12.2017, având contractul nr.5986 din 30.08.2017,Universitatea „Aurel Vlaicu" din Arad partener, alături de Centrul Municipal de Cultură Arad , director proiect lect. univ. dr. Sanda Grigorie, în valoare de 7929 lei (membru în Comitetul de organizare a evenimentului)

Member in the project „Stimularea creativității tinerilor arădeni în domeniul economic și social prin proiecte și stimulări antreprenoriale", derulat în perioada 01.09- 15.12.2017, având contractul nr.5985 din 30.08.2017,Universitatea „Aurel Vlaicu" din Arad partener, alături de Centrul Municipal de Cultură Arad , director proiect conf. univ. dr. Cilan Teodor Florin, în valoare de 14.050 lei (responsabil organizare atelier de lucru pe domeniul financiar-contabil)

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