

Listă de lucrări

I. Teză postdoctorat

Implicațiile calității cadrului de raportare financiară și audit al situațiilor financiare, la nivelul tabloului macroeconomic de indicatori privind creșterea economică, domeniul Contabilitate, Facultatea de Economie și Administrarea Afacerilor din cadrul Universității de Vest din Timișoara, conducător științific prof. univ. dr. Mateș Dorel, susținere în data de 19 martie 2021.

II. Teză doctorat

Calitatea informațiilor contabile prezentate în situațiile financiare, din perspectiva globalizării și armonizării, la nivelul entităților cotate la Bursa de Valori București, domeniul Contabilitate, Facultatea de Economie și Administrarea Afacerilor din cadrul Universității de Vest din Timișoara, conducători științifici, prof. univ. dr. Cotleț Dumitru, prof. univ. dr. Mateș Dorel, susținere publică în data de 4 noiembrie 2016.

III. Listă cărți

1. Bunget O.C., Mateș D., Dumitrescu A.C., Bogdan O., **Burcă V.** (2023), *Contabilitate aprofundată. Elemente de raționament profesional și aplicații practice*, vol. 1, editura Eurostampa, Timișoara, ISBN 978-606-32-1421-9.
2. Domil A., Pavel C., Bogdan O., Artene A., **Burcă V.** (2023), *Teorie și aplicații în practica contabilă din România*, editura Eurostampa, Timișoara, ISBN 978-606-32-1285-7.
3. **Burcă V.** (2018), *Calitatea informației contabile, în contextul adoptării standardelor internaționale de raportare financiară. Studiu empiric la nivelul pieței de capital autohtone*, Editura Gutenberg-Univers, ISBN 978-606-675-178-0, Arad.

IV. Listă capitole carte

1. **Burcă V.**, Bogdan O., Bunget O.C., Dumitrescu A.C., Imbrescu C.M. (2024), *Financial Implications of Supply Chains Transition to ESG Models*, volume *Exploring ESG Challenges and Opportunities: Navigating Towards a Better Future*, pp. 127-143, Emerald.
2. Artene A.E., Domil A., **Burcă V.**, Bogdan O., Ajtay E. (2024), *Investigating Tax Avoidance Applying Accounting Information from Financial Statements*, volume *Management, Innovation and Entrepreneurship in Challenging Global Times*, pp. 527-541, Springer.
3. Domil A., Bobitan N., Dumitrescu D., **Burcă V.**, Bogdan O. (2022), *Challenges and Opportunities for the E-Learning Users During COVID-19 Pandemic Times*, volume *Intelligent Techniques for Efficient Use of Valuable Resources: Knowledge and Cultural Resources*, pp. 61-82, Springer.
4. Domil A., **Burcă V.**, Bogdan O. (2022), *Assessment of Economic Impact Generated by Industry 5.0, from a Readiness Index Approach Perspective. A Cross-Country Empirical Analysis*, volume *Sustainability and Innovation in Manufacturing Enterprises*, pp. 233-256, Springer.

5. Farcane N., Bunget O.C., Blidisel R., Dumitrescu A.C., Deliu D., Bogdan O., **Burcă V.** (2021), *Ensuring the Quality of Information by Creating a Sustainable Framework in the Context of CSR Reporting*, volume *CSR and Management Accounting Challenges in a Time of Global Crises*, pp 1-34, IGI Global.

V. Listă articole publicate în reviste Web of Science cu factor de impact

1. **Burcă V.**, Bălan A., Bunget O.C., Dumitrescu A.C., Lungu C. (2025), *New evidence on drivers influencing negotiation between financial auditors and their clients concerning resolution on the audit opinion. The case of an emerging economy*, *E&M Economics and Management*, 28 (2).
<https://doi.org/10.15240/tul/001/2025-2-009>
2. **Burcă V.**, Bogdan O., Bunget O.C., Dumitrescu A.C. (2024), *Corporate Financial Performance vs. Corporate Sustainability Performance, between Earnings Management and Process Improvement*, *Sustainability*, 16 (17): 7744.
<https://doi.org/10.3390/su16177744>
3. Bobitan N., Dumitrescu D., **Burcă V.** (2023), *Agriculture's Efficiency in the Context of Sustainable Agriculture—A Benchmarking Analysis of Financial Performance with Data Envelopment Analysis and Malmquist Index*, *Sustainability*, 15 (16): 12169.
<https://doi.org/10.3390/su151612169>
4. Sarfraz M., Ivascu L., Artene A.E., Bobitan N., Dumitrescu D., Bogdan O., **Burcă V.** (2023), *The relationship between firms' financial performance and performance measures of circular economy sustainability: an investigation of the G7 countries*, *Economic Research-Ekonomska Istraživanja*, 36 (1).
<https://doi.org/10.1080/1331677X.2022.2101019>.
5. Farcane N., Bunget O.C., Blidisel R., Dumitrescu A.C., Deliu D., Bogdan O., **Burcă V.** (2023), *Auditors' perceptions on work adaptability in remote audit: a COVID-19 perspective*, *Economic Research-Ekonomska Istraživanja*, 36 (1).
<https://www.tandfonline.com/doi/full/10.1080/1331677X.2022.2077789>.
6. Bostan I., Bunget O.C., Dumitrescu A.C., **Burcă V.**, Domil A., Mates D., Bogdan O. (2022), *Corporate disclosures in pandemic times. The annual and interim reports case*, *Emerging Markets Finance and Trade*, 58 (10).
<https://www.tandfonline.com/doi/full/10.1080/1540496X.2021.2014316>
7. Ivascu L., Domil A., Artene A., Bogdan O., **Burcă V.** (2022), *Psychological and behavior changes of consumer preferences during COVID-19 pandemic times: an application of GLM regression model*, *Frontiers in Psychology*, 13: 879368,
<https://www.frontiersin.org/journals/psychology/articles/10.3389/fpsyg.2022.879368/full>.
8. Artene A.E., Cioca L.I., Domil A.E., Ivascu L., **Burcă V.**, Bogdan O. (2022), *The Macroeconomic Implications of the Transition of the Forestry Industry towards Bioeconomy*, *Forests*, 13 (11): 1961.
<https://doi.org/10.3390/f13111961>

9. Burca V, Popa A.F., Sahlian D.N., Trasca D.L. (2022), Modelling the impact of earnings management on the probability of financial statements fraud, *Engineering Economics*, 33 (5).
<https://www.inzeko.ktu.lt/index.php/EE/article/view/30672>
10. Ivascu L., Domil A., Sarfraz M., Bogdan O., **Burcă V.**, Pavel C. (2022), *New insights into corporate sustainability, environmental management and corporate financial performance in European Union: an application of VAR and Granger causality approach*, *Environmental Science and Pollution Research*, 29 (55).
<https://doi.org/10.1007/s11356-022-21642-8>
11. Popa A.F., **Burcă V.**, Sahlian D.N., Trasca D.L. (2022), *The Interaction Between Renewable Energy Consumption and the Institutional Framework from a Circular Economy-Based Perspective*, *Amfiteatru Economic*, 24 (61).
https://www.amfiteatruconomic.ro/RevistaDetalii_RO.aspx?Cod=1213
12. Ivașcu L., Sarfraz M., Domil A., Bogdan O., **Burcă V.** (2021), *Assessment of country institutional factor on sustainable energy target achievement in European Union*, *Economic Research-Ekonomska Istraživanja*, 35 (1).
<https://doi.org/10.1080/1331677X.2021.2002706>.
13. O.C. Bunget, D. Mateș, A.C. Dumitrescu, O. Bogdan, **V. Burcă** (2020), *The Link between Board Structure, Audit, and Performance for Corporate Sustainability*, *Sustainability*, 12 (20): 8408.
<https://doi.org/10.3390/su12208408>.

VI. Listă articole publicate în reviste Web of Science cu factor de impact nul, sau reviste indexate în Scopus

1. Cisma T., Ivascu L., Domil A., Artene A., Bogdan O., **Burcă V.** (2024), *Is the digital economy and society index relevant for the academic research?*, *Acta Technica Napocensis. Series: Applied Mathematics, Mechanics and Engineering*, 67 (3).
<https://atna-mam.utcluj.ro/index.php/Acta/article/view/2580>
2. Lungu C., **Burcă V.**, Bunget O.C., Dumitrescu A.C. (2023), *The Association between Audit Quality and Corporate Tax Avoidance. A Bibliometric Review of Literature and Early Evidence on the European Union, from the Perspective of Tax-Related Key Audit Matters Disclosure*, *Journal of Risk and Financial Management*, 16 (8): 345.
<https://www.mdpi.com/1911-8074/16/8/345>
3. Iordan M., **Burcă V.**, David D., Nicoara S.A. (2022), *Perception of Students and Master Students from the Western Part of Romania Over the Digitalization Process in the Accounting Education*, *Studies in Business and Economics*, 17 (1).
<https://intapi.sciendo.com/pdf/10.2478/sbe-2022-0004>
4. Burcă V., Csorba L.M., Munteanu F.D., Rusu S. (2022), *The Romanian consumers' perception regarding the safety of dietary supplements*, *Journal of Public Health-Heidelberg*, 30 (6).
<https://rdcu.be/d3Sx0>

5. **Burcă V.**, Mates D., Bogdan O. (2020), *Analysis On The Effects Of Quality Of Financial Statements, Over GDP Forecasting Models. An Empirical Cross-Country Approach*, Studies in Business and Economics, 15 (3).
<https://intapi.sciendo.com/pdf/10.2478/sbe-2020-0056>.
6. **Burcă V.** (2020), *Earnings Quality Versus Accounting Regulation. Empirical Assesment On Accuracy Of Macroeconomic Estimates*, Proceedings of the International Management Conference, 14 (1).
https://conferinta.management.ase.ro/archives/2020/PDF/1_7.pdf.
7. **Burcă V.**, Nicolaescu C., Dragut D. (2019), *Critical analysis on the amendments discussed, concerning changes in accounting estimates*, Studies in Business and Economics, 14 (1).
<https://intapi.sciendo.com/pdf/10.2478/sbe-2019-0002>

VII. Lista publicații in extenso, apărute în lucrări ale unor conferințe internaționale de specialitate, indexate WoS Conference Proceedings

1. **Burcă V.**, Bogdan O., Domil A., Pavel C., Artene A. (2023), *Insights on the main drivers of business resilience, on the context of global crisis – a survival analysis model perspective within ex-communist european economies*, Proceedings of the 98th International Scientific Conference on Economic and Social Development.
2. **Bogdan O.**, **Burcă V.**, Domil A., Pavel C., Artene A. (2023), *Non-financial reporting of top companies in turbulent environment*, Proceedings of the 95th International Scientific Conference on Economic and Social Development.
3. **Burcă V.** (2020), *Earnings Quality Versus Accounting Regulation. Empirical Assesment On Accuracy Of Macroeconomic Estimates*, Proceedings of the 14th International Management Conference.
4. **Burcă V.**, Pordea D., David D., Nicolaescu C. (2019), *Professional Competency Requirements in Accounting Career: Survey Evidence from Romanian Students*, Proceedings of the 34th IBIMA Conference.

VIII. Listă articole publicate în jurnale indexate în cel puțin 3 BDI

1. Bunget O.C., Dumitrescu A.C., Bezerghceanu O., Bogdan O., **Burcă V.** (2025), *Auditing the sustainability reports. Challenges and Perspectives through the lenses of entities listed on BSE*, Audit Financiar, forthcoming.
2. Bunget O.C., Dumitrescu A.C., **Burcă V.**, Bogdan O. (2024), *Analiză comparativă privind practica de raportare a durabilității în România la nivelul rapoartelor de sustenabilitate*, Audit Financiar, 22 (4).
3. Bunget O.C., Dumitrescu A.C., **Burcă V.**, Bogdan O. (2023), *Provocari si oportunitati în implementarea directivei UE de raportare corporativă de sustenabilitate*, Audit Financiar, 21 (1).
4. Bunget O.C., Dumitrescu A.C., **Burcă V.**, Bogdan O. (2023), *Sustenabilitatea modelelor de afaceri ale entităților listate la BVB*, Audit Financiar, 21 (3).
5. Bunget O.C., Dumitrescu A.C., **Burcă V.**, Bogdan O. (2023), *Implicații financiare ale pandemiei Covid-19. O analiză empirică DuPont privind valoarea adăugată economică raportată de țările europene dezvoltate*, Audit Financiar, 21 (1).
6. Bulucea M., Bunget O.C., Dumitrescu A.C., **Burcă V.**, Bogdan O. (2022), *Implications of Auditors' Rotation in Financial Audit Reporting*, Audit Financiar, vol. XX, nr. 3(167).

7. Bunget O.C., Dumitrescu A.C., Blidișel R., Bogdan O., **Burcă V. (2021)**, *Aspecte privind structura pieței de audit financiar în Uniunea Europeană din perspectiva onorariilor*, Audit Financiar, vol. XIX, nr. 4 (164).
8. Farcane N., Bunget O.C., Blidișel R., Dumitrescu A.C., Deliu D., Bogdan O., **Burcă V. (2021)**, *Telemunca în sfera auditului financiar în contextul generat de pandemia COVID-19*, vol. XIX, no. 3 (163).
9. Dumitrescu A.C., Bunget O.C., **Burcă V.**, Bogdan O. (2021), *Implicațiile comitetului de audit în raportarea financiară la nivelul entităților listate la Bursa de Valori București*, Audit Financiar, vol. XIX, nr. 1 (161).
10. **Burcă V.**, Bogdan O. (2021), *Detectarea elementelor de cosmetizare a situațiilor financiare utilizând modelele analitice*, CECCAR Business Review, nr. 5.
11. **Burcă V.**, Bogdan O. (2021), *Ilustrarea efectului contabilității de tip big bath în vremuri de pandemie*, CECCAR Business Review, nr. 2.
12. **Burcă V. (2020)**, *Portfolio Optimization using an Alternative Approach. Towards Data Mining Techniques Way*, Economic Alternatives, nr. 1.
13. Bogdan O., **Burcă V. (2020)**, *Study of the influence of CEO Duality on the performance of listed entities*, Journal of Emerging Trends in Marketing and Management, vol. 1, no. 1.
14. **Burcă V. (2020)**, *Assessment of quality of financial statements, using exploratory factor analysis*, Romanian Economic Journal, vol. XXIII, nr. 78.
15. **Burcă V.**, Almași R. (2019), *Analysis of the Impact of Changes to International Financial Reporting Standards, on the National Accounts Dashboard*, Acta Universitatis Danubius. Œconomica, vol. 15, nr. 6.
16. **Burcă V.**, Mates D., Bunget O.C. (2018), *Empirical Research on Identifying Main Drivers Leading to Integrated Reporting Framework Implementation. The case of European Region*, Romanian Economic Journal, vol. 70.

IX. Participări la workshopuri/seminarii științifice cu participare internațională

1. Workshop IAAER, dedicat activității de formare a tinerilor cercetători, Academia de Studii Economice, Praga, 21 Mai 2025.
2. Workshop IAAER, dedicat activității de formare a tinerilor cercetători, Academia de Studii Economice, București, 18-19 Mai 2024.
3. Workshop IAAER, dedicat activității de formare a tinerilor cercetători, Academia de Studii Economice, București, 5-6 Iunie 2023.

X. Lucrări prezentate la conferințe naționale și internaționale

1. **Burcă V.**, Bogdan O. (2025), *Corporate governance mechanisms implications on greenwashing deterrence. Empirical evidence on EU highly developed economies*, 26th Annual Conference on Finance and Accounting, Prague, Czech Republic, 22-23 Mai 2025.
2. **Burcă V.**, Bogdan O., Bezergheanu O. (2025), *Insights on the practice of the corporate greenwashing. The case of sustainability disclosures in a setting of developed European Economies*, 8th International Conference Current Economic Trends in Emerging and Developing Countries, Timișoara, Romania, 22-24 Mai 2025.
3. **Burcă V.**, Bogdan O., Imbrescu C. (2024), *Sustainability concepts polisemy. Text mining approach on sustainability reports*, 11th International Conference on Management Studies and Social Sciences, Istanbul, Turcia, 10 august 2024.

4. **Burcă V.**, Bogdan O., Stirbu D. (2024), *Insights on the nexus between sustainability disclosure and financial performance*, 7th ICESS International Conference on Economics and Social Sciences, Academia de Studii Economice, București, Romania, 13-14 Iunie 2024.
5. **Burcă V.**, Bogdan O., Bunget O.C., Dumitrescu A.C., Socațiu M.A. (2024), *Empirical analysis of sustainability reporting practice in Romania. A development data analysis benchmark analysis approach based on GRI annual reports*, 31th IECS International Economic Conference of Sibiu, Sibiu, Romania, 23-25 Mai 2024.
6. **Burcă V.**, Domil A., Pereș C. (2024), *The nexus between corporate sustainability, corporate sustainability reporting and corporate business analytics. A literature review from a bibliometric and meta-analysis perspective*, EUropean FInancial REsilience and Regulation International Conference EUFIRE-RE 2023, Iași, Romania, 17 Mai 2024.
7. Bogdan O., **Burcă V.**, Bunget O.C., Dumitrescu A.C., Moraru M. (2024), *Digital Accounting – A Trend or a Necessity of Nowadays?*, 34th RSEP International Conference on Economics, Finance and Business, Barcelona, Spania, 6-7 Martie 2024.
8. Bobițan N., Dumitrescu D., **Burcă V.** (2023), *Perspectivă privind relevanța sistemului de control intern în combaterea și investigarea elementelor de fraudă în raportarea financiară*, a 21-a ediție a Simpozionului Științific, tema Evoluția Serviciilor Contabile, Diversificare prin Inovare, CECCAR Arad, Moneasa, Romania, 29-01 Octombrie 2023.
9. Bunget O.C., Dumitrescu A.C., Bogdan O., **Burcă V.** (2023), *Provocări și oportunități în implementarea directivei UE de raportare corporativă de sustenabilitate*, a 8-a ediție a Congresului profesiei de auditor financiar din Romania, CAFR, București, 27 Octombrie 2023.
10. Domil A., Artene A., Bogdan O., **Burcă V.** (2023), *Taxation Incidence on Technological Innovation*, 9th International Conference on Management Studies (ICMS-2023), Istanbul, Turcia, 10 Septembrie 2023.
11. **Burcă V.**, Bogdan O., Domil A., Pavel C., Artene A. (2023), *Insights on the main drivers of business resilience, on the context of global crisis – a survival analysis model perspective within ex-communist european economies*, 98th International Scientific Conference on Economic and Social Development, Porto, Portugalia, 14-15 Iulie 2023.
12. **Burcă V.**, Bogdan O., Artene A. (2023), *Preliminary insights on firms' financial drivers of dividend payout decision on the post-pandemic period*, 18th International Conference Accounting and Management Information Systems (AMIS 2023), București, Romania, 7-9 Iunie 2023.
13. **Burcă V.**, Lungu C., Bunget O.C., Dumitrescu A.C. (2023), *State of art of the association between audit quality and corporate tax avoidance. A bibliometric review of literature and early evidence on European Union, from the perspective of tax-related key audit matters disclosure*, 7th International Conference "Current Economic Trends in Emerging and Developing Countries" (TIMTED 2023), Timișoara, Romania, 8–9 Iunie 2023.
14. **Burcă V.**, Imbrescu C., Bogdan O., Bălan (Sumănar) A. (2023), *Financial implications of supply chains transition to ESG models*, 15th International Conference on Management, Economics, and Accounting (ICMEA 2023), Alba-Iulia, Romania, 10-13 Mai 2023.
15. Bogdan O., **Burcă V.**, Domil A., Pavel C., Artene A. (2023), *Non-financial reporting of top companies in turbulent environment*, 95th International Scientific Conference on Economic and Social Development, Aveiro, Portugalia, 27-28 Aprilie 2023.
16. Bogdan O., **Burcă V.**, Domil A., Artene A. (2022), *Applying Polynomial Regression Modeling to Highlight the Relation Between Corporate Governance Characteristics and Performance*, 8th International Conference on Management Studies (ICMS-2023), Istanbul, Turcia, 10 Iunie 2023.

17. **Burcă V.**, Bogdan O., Bunget O.C., Mateș Dorel (2022), *Financial implications of COVID 19 pandemic. An empirical analysis on economic value-added reported by European developed countries*, 14th edition of International Conference on Management, Economics, and Accounting (ICMEA 2022), Alba-Iulia, Romania, 19-20 Mai 2022.
18. **Burcă V.**, Bogdan O., Mateș D., Domil A. (2022), *Insights on firms' financial resilience drivers. The case of economic value added*, 17th edition of the International Conference Accounting and Management Information Systems (AMIS 2022), București, Romania, 6-9 Iunie 2022.
19. Bunget O.C., Dumitrescu A.C., Blidișel R., Bogdan O., **V. Burcă** (2021), *Aspecte privind structura pieței de audit financiar în Uniunea Europeană din perspectiva onorariilor*, al VII-lea Congres al profesiei de auditor financiar din România, "Modernizarea profesiei de auditor financiar în contextul actualelor provocări globale", București, Romania, 29 Octombrie 2021.
20. Farcane N., Deliu D., **Burcă V.** (2021), *Percepția entităților economice și a auditorilor financiari din România cu privire la valoarea adăugată a serviciilor de audit intern*, al VII-lea Congres al profesiei de auditor financiar din România, "Modernizarea profesiei de auditor financiar în contextul actualelor provocări globale", București, Romania, 29 Octombrie 2021.
21. **Burcă V.**, D. Mateș, O. Bogdan (2020), *Empirical analysis on the role of accounting standards quality, over GDP forecasting models*, 27th International Economic Conference of Sibiu, Sibiu, Romania, 30 Octombrie 2020.
22. **Burcă V.** (2020), *Earnings quality versus accounting regulation. Empirical assessment on accuracy of macroeconomic estimates*, 14th International Management Conference "Managing Sustainable Organizations", București, Romania, 5-6 Noiembrie 2020.
23. Bogdan O., **Burcă V.** (2020), *Study of the influence of CEO Duality on the performance of listed entities*, 34th Emerging Trends in Marketing and Management International Conference, București, Romania, 25-27 Iunie 2020.
24. **Burcă V.**, Pordea D., David D., Nicolaescu C. (2019), *Professional Competency Requirements in Accounting Career: Survey Evidence from Romanian Students*, 34th IBIMA Conference, Madrid, Spania, 13-14 Noiembrie 2019.
25. E. Ajtay, **Burcă V.**, D. Mateș (2019), *Detecting Tax Evasion using Accounting Information from Financial Statements*, 4th International Conference TIMTED, Timișoara, Romania, 6-8 Iunie 2019.
26. **Burcă V.**, R. Almași (2019), *Analysis of the Impact of Changes to International Financial Reporting Standards, on the National Accounts Dashboard*, 8th International Symposium Research and Education in an Innovation Era, Arad, Romania, 23-25 Mai 2019.

XI. Mobilități internaționale de predare

1. Stagiul de mobilitate pentru predare, în cadrul Universității din Regensburg, în perioada 30 Iunie – 4 Iulie 2025, constând în susținerea unor prelegeri care au adresat următoarele teme:
 - *Internal audit function relevance to corporate ESG transition efforts.*
 - *Basic aspects of financial valuation of ESG information disclosed by sustainability reports. The case of OMV Petrom.*
 - *Evolution of accounting and auditing profession under institutional theory auspices. The case of Romanian market of accounting and auditing services.*

2. Stagiul de mobilitate pentru predare, în cadrul Universității din Zaragoza, membră UNITA, în perioada 8-12 Aprilie 2024, constând în susținerea unor prelegeri care au adresat următoarele teme:
 - *Value relevance of internal audit function on the design of internal control system.*
 - *Use of analytical models in forensic accounting in fraud investigation. The case of Stellantis.*
 - *Artificial intelligence and implications for auditing process improvement (position paper on a workshop organized by the host university).*
3. Stagiul de mobilitate pentru predare, în cadrul Universității din Torino, membră UNITA, în perioada 25-30 Septembrie 2023. Prelegerile susținute au abordat două teme de actualitate, respectiv:
 - *Internal audit and value creation within M&A due diligence activities.*
 - *Earnings management and implications on financial reporting quality.*

Data

30.09.2025

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