



BOOK OF ABSTRACTS

**The 3rd International Conference on
“ONGOING SOCIAL, ECONOMIC,
AND ENVIRONMENTAL CHALLENGES”**

OSEEC 2025
October 16th - 18th, 2025
Moneasa, Arad county, Romania

**The Annual International Conference on
“ONGOING SOCIAL, ECONOMIC, AND
ENVIRONMENTAL CHALLENGES”**

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The International Conference on “ONGOING SOCIAL, ECONOMIC, AND ENVIRONMENTAL CHALLENGES”

aims to foster meaningful exchange of knowledge and insights, promoting innovative approaches and solutions to address the ongoing challenges we face. With a diverse range of topics including social dynamics, economic policies, environmental conservation, and technological advancements, the conference provides a comprehensive forum for interdisciplinary discussions and collaborative research.

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FOREWORD

The third edition of The International Conference on “Ongoing Social, Economic, and Environmental Challenges” (OSEEC 2025) took place in the village of Moneasa, in Arad County at 16th-18th October 2025, in an outstanding natural setting and with exceptional organization. In addition to this special natural environment of forest, lakes, mountain rivers and caves, it was also an opportunity to get acquainted with the culinary traditions of the area, appreciated by all participants. The venue was assured by Aurel Vlaicu University of Arad, the Faculty of Economics, the Centre for Economic Research and Consultancy, and the Center for Studies in Applied Ethics in partnership with the Institute of Financial Studies (ISF). This edition emphasized the presentation of scientific papers by doctoral students together with their supervisors and research teams of which they were part, alongside professors and researchers from the country and abroad. Beside the increased scientific level of the papers and the academic character of the event, one could also note the growing number of participants from other European countries and from other continents. We are honored by the participation of scholars from Romania and different countries like Algeria, Argentina, Cuba, Ecuador, Hungary, Indonesia, Italy, Latvia, Republic of Moldova, Turkey, and Ukraine, and at same different academic disciplines whose contributions enrich the dialogue and elevate the scientific quality of the event. The authors efforts reflect a shared commitment to advancing knowledge and addressing the pressing challenges of our time with integrity, rigor, and vision.

The need for rigorous research, interdisciplinary dialogue, and responsible innovation has never been greater as the entire world continues to navigate a period marked by challenges with rapid transformation, uncertainty, and strong global interdependence. From this regards OSEEC 2025 offered the opportunity to brings together scholars, and even practitioners, from national and international level to address the evolving challenges shaping our European and global society and to explore sustainable pathways toward a more resilient future. The topics discussed at the conference highlight not only the critical issues that demand immediate attention but also the opportunities that arise when knowledge, creativity, and collaboration converge. This year’s conference OSEEC 2025 aims to contribute to a deeper understanding of global dynamics and to support the development of informed, impactful

solutions and emphasizes a holistic perspective on the complex interplay between social change, economic pressures, and environmental sustainability. We extend our gratitude to all authors, reviewers, partners, and attendees for their invaluable involvement. It is our hope that the discussions, ideas, and collaborations emerging from this edition of OSEEC will inspire continued research and meaningful action long after the conference concludes.

Prof. PhD Habil. **Silviu Gabriel SZENTESI**
Aurel Vlaicu University of Arad

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THE GREEN TRANSITION AND PUBLIC INTERVENTION: THE ROLE OF STATE AID IN ACHIEVING THE EUROPEAN GREEN DEAL

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Abstract

The ecological transition of European economies requires massive investment efforts, and state aid becomes an essential tool in correcting market failures and mobilizing private capital. This article analyzes how European policies allow the flexible use of state aid in support of the European Green Deal, focusing on the revised guidelines for climate and environment (CEEAG 2022) and innovative support mechanisms (contracts for difference, competitive schemes, regional aid). Case studies from France and Germany are presented regarding industrial decarbonization and renewable energy, along with applied examples from Romania – including support schemes for cogeneration, modernization of urban heating systems, and investments funded through the Modernisation Fund. The article also explores the emerging potential of artificial intelligence (AI) in the management, monitoring, and evaluation of state aid, particularly in risk detection, impact forecasting, and improving administrative transparency. The findings highlight the importance of calibrating public intervention so that the support granted is necessary, proportionate, and does not distort competition, while reinforcing the sustainability and competitiveness objectives of the EU.

Keywords: Artificial Intelligence, bureaucracy and transparency in public organizations, green transition, state aid.

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OPTIMIZING INTERNAL CONTROL SYSTEMS TO ENHANCE THE EFFICIENCY OF INTERNAL AUDIT IN THE PUBLIC SECTOR

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Abstract

This study aims to elucidate the ways in which the optimization of internal control mechanisms can facilitate the audit process and enhance overall audit efficiency. Additionally, the research aims to identify prevalent weaknesses in existing internal control practices and investigate how addressing these weaknesses can support a more streamlined, risk-based approach to auditing. To substantiate the analysis, a structured questionnaire was administered to a cohort of 94 internal auditors and public sector experts drawn from various institutions. The responses gathered reflect a collective apprehension regarding fragmented control procedures, a lack of integration among control functions, and an inadequate alignment with audit planning. The findings underscore that strengthening internal control structures can markedly reduce the complexity of audits and enhance their reliability.

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FRAUD AND TAX EVASION THROUGH ACCOUNTING DOCUMENTS

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Abstract

Tax fraud committed through the use of financial and accounting documents has negative consequences on economic stability and fiscal equity, causing considerable losses to the public budget. The study explores various evasive methods, such as fictitious invoices, omission of income registration, and double accounting, highlighting the vulnerabilities of the fiscal mechanism. Additionally, it analyzes prevention and sanctioning strategies, emphasizing the role of digitalization and interinstitutional cooperation in combating tax fraud.

Keywords: fraud, tax evasion, accounting documents, forensic accounting.

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THE IMPACT OF DIGITALIZATION ON THE PURCHASING BEHAVIOR OF ROMANIAN CONSUMERS

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Abstract

In recent years, digitalization has significantly influenced the way Romanian consumers express their preferences and purchasing behaviors. The expansion of e-commerce, the use of mobile applications and the diversification of digital payment methods have led to an increasingly pronounced orientation towards online purchases and fast and convenient solutions. This study analyzes the impact of digitalization on the purchasing decisions of Romanian consumers, aiming to identify major changes in product selection criteria and in the relationship with brands. The researched group is represented by young people aged between 20 and 35 from urban areas, and the data were collected through an online questionnaire. The results provide a perspective on consumers' adaptation to new digital trends and on how technology is redefining the purchasing experience.

Keywords: digitalization, purchasing behavior, e-commerce, Romanian consumers.

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BIG DATA AND MANAGERIAL ACCOUNTING: A SYSTEMATIC LITERATURE REVIEW ON DIGITAL TRANSFORMATION AND DECISION-MAKING

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Abstract

The digital transformation of accounting has brought Big Data Analytics (BDA) to the forefront of managerial decision-making. Managerial accounting, traditionally focused on cost control, budgeting, and performance measurement, is increasingly integrating Big Data tools to enhance organizational efficiency. This systematic literature review (SLR) explores the role of Big Data in managerial accounting, highlighting how advanced data analysis contributes to cost reduction, process optimization, and real-time decision support. Using a structured review approach, relevant academic publications were identified and analyzed to assess current research trends, methodological frameworks, and practical applications. The findings indicate that BDA enables more accurate forecasting, improves risk management, and supports strategic planning through predictive and prescriptive analytics. Furthermore, the literature emphasizes a shift in the role of managerial accountants, who evolve from traditional report providers to strategic business partners with strong digital and analytical skills. The review also identifies research gaps related to implementation challenges, data governance, and ethical implications. Overall, this study provides an integrative perspective on how Big Data reshapes managerial accounting and outlines directions for future research in the context of digital transformation.

Keywords: Big Data, managerial accounting, digital transformation, artificial intelligence, cost reduction.

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DIGITAL ENVIRONMENTAL SOLUTIONS: A CASE STUDY ON SMART WASTE MANAGEMENT IN THE EUROPEAN UNION

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Abstract

This paper examines how digital transformation in municipal waste management can accelerate the European Union's transition toward a circular economy. Drawing on EU-27 evidence from 2000–2023, it shows that while recycling rates have nearly doubled and landfilling has been halved, current trajectories fall short of the 2030–2035 policy targets (65% recycling and $\leq 10\%$ landfilling). The study argues that digital environmental solutions—including sensorized collection, AI-driven route optimization, contamination analytics, and e-waste traceability—are essential to close this performance gap. Using a structured roadmap, the paper outlines how municipalities can move from baseline assessments and pilots to integrated, performance-driven governance. It also highlights key risks such as funding constraints, interoperability issues, and public acceptance, offering mitigation strategies grounded in EU policy frameworks. The analysis demonstrates that digital waste management is not merely a technical upgrade but a triple-value enabler: improving environmental outcomes, reducing operational expenditures, and enhancing governance transparency.

Keywords: digital transformation, waste management, circular economy; European Union, recycling, environmental governance, Internet of Things, E-waste traceability.

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ARTIFICIAL INTELLIGENCE AND DIGITALIZATION IN BUSINESS ADMINISTRATION: BETWEEN OPPORTUNITY AND CHALLENGE

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Abstract

Digital transformations and the integration of artificial intelligence (AI) into business administration are generating profound changes in the structure, functioning, and organizational culture of companies. From process automation to advanced data analysis, AI is redefining efficiency, innovation, and competitiveness. However, challenges related to ethics, security, skills, and organizational adaptability cannot be ignored.

This article aims to conceptually and sectorial analyze the impact of AI and digitalization on business administration, with a focus on differences in adoption across economic sectors and on specific challenges. The goal is to outline an integrative theoretical framework that supports both academic research and managerial decision-making, as well as public policy development.

Methodologically, our conceptual research is oriented toward three main directions: (1) theoretical and technological foundations, (2) comparative sectoral analysis (industry, services, tourism, education), and (3) the transformation of decision-making and organizational processes, using document analysis, case studies, and comparative interpretations based on secondary data.

Preliminary results have led to the identification of differentiated models of AI adoption, the highlighting of sector-specific challenges, and the formulation of recommendations regarding managerial adaptation and the development of digital competencies. Furthermore, our research opens new avenues for understanding how AI influences organizational agility and strategic performance.

Beyond enriching the theoretical foundations on this topic, our findings can support companies in their digital transformation processes by providing guidance for adapting organizational processes and culture. They can also inform public policies and educational initiatives relevant to the digital economy. The limitations of the research concern the availability of sectoral data and the maturity level of both international and domestic literature. Future research directions may include expanding empirical investigations, integrating international perspectives, and exploring the impact of AI on sustainability and social inclusion.

Keywords: Artificial Intelligence, digitalization, business administration, organizational transformation.

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THE APPLICATION OF ARTIFICIAL INTELLIGENCE IN THE DEFENSE INDUSTRY: THE THEORETICAL FRAMEWORK AND PRACTICAL APPLICATIONS

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Abstract

This study examines the growing role of artificial intelligence (AI) in the defense industry from both theoretical and practical perspectives. It begins by outlining the basic definition of AI and its strategic implications, highlighting applications such as intelligence, autonomous systems, and decision-support mechanisms. Subsequently, the analysis focuses on the impact of AI on security dynamics within the framework of international relations theories. From a realist perspective, AI-driven power competition and arms races take precedence, while the liberal perspective emphasizes the need for international cooperation and arms control. Within this context, the potential reshaping of power balances and the roles of nation-states are explored.

On the practical side, the legal and ethical dimensions of autonomous weapon systems, the transformation of deterrence, and the implications of AI for national and regional security strategies are addressed. Examples from the literature reveal how AI-based weapons interact with international humanitarian law, exacerbate risks of illicit arms trade, challenge export control mechanisms, and provoke ethical debates. Furthermore, applied cases such as real-time target detection in UAVs, the operational effectiveness of autonomous systems, and the technological transformation of the Turkish defense industry concretize the practical dimension of the subject.

In conclusion, the study underscores AI as a transformative force in the defense sector, reshaping not only technological development but also international security policies, law, and ethics. Accordingly, for future policymakers and strategists, balancing the opportunities and risks of AI emerges as a critical necessity.

Keywords: defense industry, arms trade, arms technologies.

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THE EVOLUTION OF RENEWABLE ENERGY RESEARCH IN EUROPE: STRUCTURAL SHIFTS, INNOVATION, AND COMPETITIVE GROWTH

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Abstract

The accelerating shift toward renewable energy has profoundly influenced the dynamics of the European research and innovation landscape. This study explores the structural evolution of renewable energy research between 1975 and 2026 through a bibliometric analysis based on Web of Science (WoS) data and VOSviewer mapping tools. Our findings document a significant growth trajectory in publications, with a transition from limited outputs in the early decades to an exponential rise after the 1990s.

The research trend reflects broader structural transformations in the European economy, where renewable energy has become an essential driver of sustainable growth and competitiveness. In recent years, the prevalence of high-impact publications in leading journals signals a consolidation of knowledge and a shift toward mature, policy-relevant research. The institutional analysis reveals that universities and research centers in Germany, Spain, Italy, and France have been at the forefront, with substantial contributions supported by European Union financing mechanisms.

Overall, the study demonstrates that renewable energy research not only embodies the EU's environmental and policy commitments but also contributes to economic restructuring, innovation, and the pursuit of long-term competitive growth.

Overall, the study confirms that renewable energy has become a core theme within the European research agenda, positioned at the intersection of environmental sustainability, innovation, and policy-driven development.

Keywords: renewable energy, biological resources, Web of Science, European Union, bibliometric analysis.

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RISK MANAGEMENT IN PUBLIC INSTITUTIONS: IDENTIFICATION, EVALUATION AND CONTROL STRATEGIES

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Abstract

The paper examines the management of risks within public institutions, emphasizing the identification, classification, and evaluation of risks as essential components of internal control and audit processes. The objective is to analyze how public entities recognize both internal and external risks and to propose effective methods for mitigating and controlling them. The study highlights various types of risks—strategic, informational, financial, operational, and organizational—classified according to their probability of occurrence and nature.

Methodologically, the research draws upon the principles and practices of internal auditing, employing techniques such as probability assessment, risk factor analysis, and matrix-based evaluation to measure risk exposure. Results indicate that effective risk management depends on the existence of a robust internal managerial control system, the professional competence of staff, and the continuous evaluation of vulnerabilities through both control and self-control mechanisms. The conclusions underline that risk management contributes significantly to improving organizational performance, preventing crises, and ensuring compliance with legal and operational standards. The study recommends enhanced auditor involvement, continuous training, and the institutionalization of systematic procedures for risk evaluation and monitoring.

Keywords: risk management, public institutions, internal audit, control systems, risk evaluation, internal control management, organizational performance.

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AVANCES IN THE STUDY OF THE CAPACITY OF TEMPORARY BOOK-TAX DIFFERENCES TO PREDICT THE PERSISTENCE OF EARNINGS

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Abstract

Currently, there is a current in the literature that argues that the differences between accounting standards and tax rules, known as book-tax differences, decrease the quality of earnings and provide an incentive for tax planning and earnings management practices. Therefore, the reduction of these differences is recommended to improve the quality of earnings, the compliance with tax obligations and the transparency of accounting information reported in financial statements. Other authors indicate instead that a reduction in these differences would result in a decrease in the accounting information available to the public and, consequently, a decrease in earnings quality. The empirical literature focuses frequently on the temporary book-tax differences resulting from the recognition of deferred tax assets and liabilities. This is because literature considers that these differences provide information on the possible management of non-tax accruals, for example, depreciation. The review of the most relevant empirical studies published in the last two decades shows that, in general, both positive and negative book-tax differences affect the persistence of earnings. However, in some studies the effect was positive while in other ones negative. The differences in the methods and measurement of earnings could explain the differences in the results. Nevertheless, the persistence of the earnings can also be affected in a distinct way by the different elements that generate temporary book-tax differences.

Keywords: book-tax differences, earnings management, earnings quality, tax planning, temporary book-tax differences.

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TRANSPARENCY AND DIGITAL COMMUNICATION AS DRIVERS OF MODERN UNIVERSITY MANAGEMENT

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Abstract

This paper examines transparency and digital communication as strategic managerial instruments within higher education institutions. The objectives of the present study are to define the conceptual relationship between transparency and university governance, and to identify managerial implications for ensuring transparency in the higher education system. This study employs a quantitative research design based on a questionnaire. The results indicate accelerated digital adoption and a heterogeneous landscape of transparency practices - ranging from well-structured implementations to formalistic compliance. Key challenges include the digital divide, incomplete standardization, institutional resistance, formalism, and data-protection risks. The paper concludes that transparency and digital communication should be treated as strategic managerial instruments that reinforce accountability, academic integrity, and competitiveness.

Keywords: transparency, digital communication, managerial instruments.

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THE ACCEPTANCE OF HUMANOID ROBOTS: EVIDENCE FROM ROMANIA

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Abstract

The diffusion of humanoid robots into domestic environments is an emerging phenomenon that raises new questions about consumer acceptance. Unlike conventional technologies, humanoid robots combine utilitarian functions with social presence, requiring models of adoption. This study examines the role of demographic characteristics - gender, age, income, marital status, and occupational field - in shaping familiarity, comfort, and acceptance still relatively understudied in Romania. Data were collected through a structured questionnaire administered to 503 respondents. Measurement items were adapted from validated scales in prior literature, and the data were analyzed using statistical tests. The findings inform the design and marketing of humanoid robots, highlighting the need for balanced anthropomorphic cues, segmented communication strategies, and phased pricing models. Policymakers are also urged to address safety, privacy, and ethical concerns through regulation and education.

The study contributes theoretically by extending The Unified Theory of Acceptance and Use of Technology with constructs specific to humanoid robots, emphasizing anthropomorphism, adoption barriers, and perceived benefits, and by positioning demographics as central segmentation variables rather than peripheral moderators. The research underscores that acceptance of humanoid robots depends on both functional and social evaluations, moderated by demographic diversity. These insights enrich the literature on technology adoption and provide actionable guidance for accelerating the responsible diffusion of humanoid robots in everyday life.

Keywords: humanoid robots, social acceptance, anthropomorphism, Unified Theory of Acceptance and Use of Technology, adoption barriers, demographics, consumer behavior.

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EMPOWERING ROMANIAN SMES: ECOSYSTEM-DRIVEN ACCESS TO FINANCE AND EDUCATION

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Abstract

In emerging economies such as Romania, characterized by both economic dynamism and structural challenges, small and medium-sized enterprises (SMEs) face significant difficulties in accessing finance and quality entrepreneurial education. These difficulties are often amplified or mitigated by the quality of the local entrepreneurial ecosystem, which acts either as a supportive environment or a constraining factor, influencing firms' ability to grow sustainably and to capitalize on market opportunities.

Our study aims to analyze how the entrepreneurial ecosystem directly or indirectly influences SME performance by facilitating access to finance and entrepreneurial education. Additionally, we seek to highlight the interdependencies between ecosystem components (networks, public policies, infrastructure, entrepreneurial culture) and the critical resources required for business development.

Methodologically, the research is based on a qualitative approach, using interviews with entrepreneurs and SME managers from various economic sectors, as well as with representatives of public and private institutions that support the business environment. Thematic analysis and axial coding are employed to test hypotheses regarding the ecosystem's influence on resource access and firm performance.

Preliminary data indicate that SMEs operating within well-developed entrepreneurial ecosystems benefit from easier access to finance and greater opportunities for entrepreneurial training, which translate into superior performance in terms of growth, innovation, and resilience.

Research limitations mainly concern the exploratory nature of the analysis, the relatively small sample size, and the difficulty of generalizing results at the national level. In this regard, future research directions may include expanding the study regionally, conducting international comparisons, integrating quantitative methods, and exploring the ecosystem's role in facilitating SME digitalization and internationalization.

Keywords: entrepreneurial ecosystem, SMEs, access to finance, entrepreneurial education.

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SUSTAINABILITY MANAGEMENT AND EDUCATIONAL TRANSFORMATIONS IN HIGHER EDUCATION

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Abstract

In a context marked by the intensification of global challenges—such as climate change, accelerated digitalization, and economic pressures on educational institutions—universities are called upon to redefine their societal role by implementing sustainability principles. This paper examines, from a managerial and econometric perspective, the dynamics of educational transformations driven by the adoption of sustainability strategies in higher education.

The research uses a panel dataset for the period 2019–2024, covering 200 European universities included in the Times Higher Education Impact Rankings and UI GreenMetric, supplemented by OECD reports on higher education funding and digitalization. Using a fixed-effects econometric model, the study investigates the relationship between the Institutional Digitalization Index (ID), the share of funding allocated to environmentally impactful research projects (GreenFunding), and the Sustainability Integration Index (SII).

Empirical results reveal a positive and statistically significant correlation between digitalization and sustainability integration, suggesting that a 10% increase in the level of digitalization leads, on average, to a 4.2-point increase in the SII score. Furthermore, universities allocating at least 7% of their total research budget to green thematic projects achieve higher performance in international rankings focused on the Sustainable Development Goals (SDGs). The findings confirm the hypothesis that digitalization and sustainability act synergistically, serving as key drivers of university management modernization.

The analysis also highlights the importance of participatory governance, ethical leadership, and the introduction of sustainable performance indicators (KPIs) within institutional decision-making structures. Integrating these dimensions strengthens universities' capacity to generate positive social and economic impact, support the transition to resilient educational models, and enhance institutional accountability toward the community and the environment. The paper proposes a conceptual and applied framework for evaluating university sustainability, grounded in principles of strategic management, transparent governance, and evidence-based empirical analysis. The conclusions support the necessity for higher education institutions to integrate their academic mission with global sustainable development goals, making sustainability a key vector of educational and institutional performance.

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Keywords: university management, sustainability, academic governance, higher education, econometric model, digitalization, ethical leadership, sustainable development.

THE ROLE OF ACCOUNTING INFORMATION, RISK MODELLING, AND CORPORATE GOVERNANCE IN ENHANCING FINANCIAL STABILITY AND SUSTAINABILITY

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Abstract

This study synthesizes insights from 102 academic articles to explore the critical intersection of accounting information, risk modelling, and corporate governance in enhancing financial stability and sustainability. The findings underscore the role of accounting practices, particularly accounting conservatism, in mitigating bankruptcy risk, improving financial adequacy, and fostering reliable decision-making frameworks. Strong corporate governance mechanisms, such as audit committees with accounting expertise and independent boards, significantly enhance financial reporting quality, reduce audit fees, and align managerial incentives with long-term goals. Risk-based auditing approaches and transparent risk disclosures emerge as key enablers of investor confidence, particularly in high-complexity industries and post-crisis scenarios. The adoption of international standards, such as IFRS, has been shown to reduce earnings management and improve financial transparency, although its effectiveness is contingent on robust enforcement mechanisms. Institutional and cultural differences significantly influence the success of governance and accounting practices, highlighting the need for tailored strategies in diverse regulatory environments. These findings emphasize the need for integrated frameworks that align accounting, governance, and risk management practices to promote organizational resilience and sustainable value creation.

Keywords: corporate governance, bankruptcy risk, accounting, sustainability, risk management.

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SUSTAINABILITY REPORTING, ORGANIZATIONAL RESILIENCE AND EDUCATION. AN ASSESSMENT OF THE LEVEL OF INTEGRATION ON ACADEMIC CURRICULUM WITHIN BUSINESS UNIVERSITIES IN ROMANIA

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Abstract

The concepts of sustainability and organizational resilience have raised an extended discussion on the integration on the business models, especially from the perspective of management commitment implications and stakeholders engagement considerations. The efforts companies have already made on transforming their business models, processes and systems to align with transition towards sustainable and resilient organizations have proven to be significant, whereas the results on cost -benefits analysis do not unanimously indicate a positive impact. On those circumstances, we need to understand which could be the contribution of education on those organizationalefforts. With this paper, we come with relevant insights on how the Romanian academic environment has achieved to integrate in the academic curriculum minimum knowledge on organizational sustainability, organizational resilience, and sustainability reporting. Based on the quintuple helix framework, the descriptive analysis of the Romanian academic programs curriculum indicates that business faculties should make more progress on the integration of those dimensions. A closer cooperation between academia, the business environment and the public policy institutions should be consolidated over the next years. Additional to topic specific courses and seminars, the universities should promote alternative educational activities as well, such as workshops, blended intensive programs and internship thematic-based programs.

Keywords: organizational sustainability, organizational resilience, sustainability reporting, curriculum, quintuple helix framework.

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LEADERSHIP TRANSFORMATION WITHIN THE ROMANIAN ARMED FORCES: INSTITUTIONAL PATHWAYS TOWARDS SUSTAINABLE PROFESSIONAL GROWTH

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Abstract

In the contemporary European security landscape, the Romanian Armed Forces (RoAF) operate in an environment marked by volatility, uncertainty, complexity, and ambiguity (VUCA). Regional instability, hybrid threats, and rapid technological innovation are reshaping the operational demands placed on military leaders. This article proposes a comprehensive organizational management framework designed to develop authentic leadership capacities within the RoAF as a foundation for sustainable professional growth. Drawing on official strategic documents from NATO, the European Union, the United States, and the Romanian Ministry of National Defence, as well as empirical military leadership research from 2004–2025, the study synthesizes theory and practice to address both systemic and cultural constraints within the Romanian military. The framework emphasises three interdependent pillars - self-awareness, moral integrity, and empowerment - embedded within talent management processes and leadership education. Methodologically, the research employs a mixed qualitative analysis of doctrinal texts, policy documents, and peer-reviewed literature, combined with thematic coding of institutional reform priorities and leadership development case studies. The findings indicate that authentic leadership, when systematically institutionalised, enhances adaptability, resilience, and operational readiness, thereby aligning Romania's defence posture with NATO's 2022 Strategic Concept. The study concludes with policy recommendations for integrating leadership development into the RoAF's broader modernisation agenda, while addressing the impediments posed by entrenched hierarchical traditions and resource limitations.

Keywords: defense sector organisational transformation, reform of professional military education, leadership capacity-building framework, modernization of the Romanian Armed Forces, NATO mission command implementation.

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CONCEPTUALIZING AUTHENTIC MILITARY LEADERSHIP FOR ADAPTIVE DECISION-MAKING IN VOLATILE, UNCERTAIN, COMPLEX, AND AMBIGUOUS ENVIRONMENTS

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Abstract

The accelerating complexity of twenty-first-century warfare has heightened the imperative for leadership frameworks that can function effectively within environments characterised by volatility, uncertainty, complexity and ambiguity (VUCA). Classical, hierarchical command paradigms - effective in linear and predictable theatres - often struggle to reconcile agility with ethical steadiness when confronted by hybrid operations, accelerated decision cycles and multi-domain friction. This paper addresses an identifiable gap in the military leadership literature: the lack of an integrated framework that combines authentic leadership - centred on relational transparency, self-awareness and internalised moral perspective – with adaptive decision-making practices (e.g., mission command, cognitive agility, systems thinking) calibrated for VUCA contexts (Army University Press, 2024).

Using a conceptual synthesis method, we triangulate peer-reviewed studies, NATO and national doctrine, and recent empirical work (2010-2025) to develop the Integrated Authentic-Adaptive Leadership Model (IAALM). Inclusion criteria privileged official doctrine and academic sources with explicit relevance to military decision-making under stress, including NATO Warfighting Capstone Concept (NWCC) and the NATO's Strategic Concept (2022), the U.S. Army's ADP 6-0 on mission command, and research on resilience, mentorship and simulation-enabled training (e.g., extended/virtual, XR/VR, reality) (Bennett and Lemoine, 2014; Adler and Gutierrez, 2023; McLarnon et al., 2021; Boyce et al., 2022; Meumann and O'Neil, 2020; Steven et al., 2023). The analysis maps authentic leadership attributes to adaptive competencies across VUCA dimensions and proposes mediating mechanisms - psychological safety, trust and shared understanding - that translate values into tempo without sacrificing legal-ethical compliance (Lawrence, 2013).

The IAALM suggests that moral clarity and relational trust amplify decentralised initiative, while iterative decision cycles and systems thinking convert uncertainty into action with disciplined risk acceptance. Practical implications include doctrine-consistent training pathways (scenario-based exercises, structured after-action reviews/AAR, mentorship architectures, and XR-based simulation) and policy guidance for leader development at NATO and national levels. The model offers a scalable, evidence-informed framework for preparing leaders to meet contemporary operational demands with both ethical resilience and decision agility. (NATO 2022 Strategic Concept, 2022; ADP 6-0, 2019; NWCC, 2021).

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Keywords: authentic leadership, mission command, adaptive decision-making, VUCA, NATO doctrine, psychological safety; XR training; resilience.

INNOVATIVE APPROACHES TO IMPROVING WASTE MANAGEMENT AND REDUCING ECOLOGICAL FOOTPRINT

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Abstract

This study aims to enhance waste management practices and mitigate ecological footprint through a comprehensive analysis of plastic waste characteristics and trends. Utilizing an exploratory data analysis approach implemented in Python with libraries such as Pandas, NumPy, Matplotlib, key contributors to plastic waste generation can be identified and evaluate correlations between plastic attributes. Temporal trend analysis reveals patterns and shifts in plastic waste dynamics, informing targeted interventions. By leveraging diverse datasets from Kaggle that include countries all over the world and conducting thorough inspections of each data file, this article provides an in-depth understanding of intrinsic plastic waste characteristics and trends. The findings will support evidence-based decision-making for sustainable waste management strategies, ultimately contributing to a reduction in ecological footprint.

Keywords: waste management, ecological footprint, plastic waste, data analysis, sustainability, python.

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BEHAVIOR, EMOTION AND ECONOMIC DECISION IN THE FACE OF SOCIO-ECONOMIC CHALLENGES

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Abstract

In a global context characterized by uncertainty, economic volatility and accelerated social transformations, economic decisions cannot be explained only by rationalist models.

Psychological and emotional factors play an essential role in shaping economic behavior, influencing consumption, saving and investment. The purpose of the research is to analyze how emotions and cognitive biases affect economic decisions under conditions of risk and uncertainty, as well as to identify the implications of these factors for public policies and sustainable economic strategies. The study uses a mixed design. On the quantitative component, a standardized questionnaire (N = 102 respondents) was applied that assessed the relationship between emotional states, risk perception and financial behaviors. Data analysis was performed using statistical methods (Pearson correlations, multiple regressions). On the qualitative component, semi-structured interviews were conducted with participants from different socio- economic backgrounds, analyzed through thematic coding, to capture the subjective nuances of the decision-making process. Preliminary findings indicate that negative emotions (fear, uncertainty) increase risk aversion and stimulate cautious saving, while positive emotions (trust, optimism) favor risk-taking and investment orientation. Cognitive biases, such as loss aversion and the anchoring effect, influenced decisions regardless of socio-economic status. Integrating the psychological perspective into economic analysis is essential for understanding the real behavior of economic agents. The results can underpin more efficient public policies and financial strategies adapted to behavioral reality, contributing to strengthening socio-economic resilience in the face of current challenges.

Keywords: Economic behavior, emotions, Economic decision, cognitive biases, behavioral economics.

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ECONOMIC TRANSFORMATIONS UNDER THE EUROPEAN GREEN DEAL: POLICIES, OPPORTUNITIES, AND SUSTAINABILITY CHALLENGES

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Abstract

Abstract

This study examines the economic implications of the European Green Deal (EGD), regarded as the European Union's most ambitious initiative to achieve climate neutrality by 2050. The analysis focuses on the strategic objectives of reducing emissions by 55% by 2030, fostering a circular economy, and expanding the use of renewable energy sources. It highlights key legislative and financial instruments, including the European Climate Law, the Fit for 55 packages, the Recovery and Resilience Facility, and the Just Transition Fund, all designed to support the structural transformations required across Member States.

The paper further explores the main challenges to implementing green policies, such as regional disparities in economic development, insufficient infrastructure, continued dependence on fossil fuels, and social resistance to imposed transitions. Moreover, it emphasizes the role of green taxation and the circular economy in stimulating innovation, enhancing industrial competitiveness, and generating green jobs, with estimates of up to one million new employment opportunities across Europe by 2030.

Findings suggest that the EGD is not merely an environmental strategy but a broad economic project with the potential to reposition the European Union as a global leader in climate action. However, the effectiveness of its implementation depends on an integrated and multidimensional approach, on coherence between national and EU-level policies, and on the capacity to balance economic, social, and ecological objectives. In conclusion, the European Green Deal emerges as a catalyst for economic transformation, yet its success remains contingent on effective cooperation among Member States and continuous adaptation to global dynamics.

Keywords: European Green Deal, economic policies, circular economy, just transition, sustainability.

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FROM AGILE PRINCIPLES TO ADAPTIVE PEOPLE: BUILDING WORKFORCE RESILIENCE IN TIMES OF UNCERTAINTY

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Abstract

The software industry has long embraced Agile principles, emphasizing communication, flexibility, and adaptability, over rigid procedures and extensive documentation. This approach has proven effective in delivering value within dynamic environments. Building on this foundation, the present article examines how Agile principles can be transferred to human resource management to foster a more resilient and adaptive workforce.

The study aims to investigate the conceptual and practical intersections between Agile methodologies and HR practices, with particular attention to iterative feedback, team collaboration, and continuous improvement as drivers of employee engagement, cohesion, and wellbeing. Methodologically, it combines a systematic review of relevant literature with conceptual mapping to identify patterns and opportunities for integration. Findings suggest that Agile HR practices can enhance organizational responsiveness, support employee motivation, and strengthen alignment with rapidly changing business conditions.

The article concludes by highlighting the transformative potential of Agile-driven HR strategies for developing resilient organizations capable of sustaining long-term competitiveness through adaptability and innovation.

Keywords: human resources, agile methodologies, organizational resilience, workforce adaptability, collaboration.

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A KEY FACTOR FOR A SUSTAINABLE FUTURE: CULTIVATING INVESTMENT BEHAVIOR AT THE NATIONAL LEVEL

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Abstract

This study examines the relationship between household financial portfolios and living standards across European countries. In an environment characterized by persistent uncertainty, it seeks to identify reliable mechanisms for improving living standards, emphasizing the role of individual financial decisions alongside state policies. A dual methodological approach is adopted, combining econometric analysis with an exploratory perspective to ensure both rigor and accessibility. The panel dataset covers 2010–2024 and integrates information from Eurostat, the OECD, and the World Bank. The econometric model evaluates the impact of household investments in financial assets on key well-being indicators, including equivalized median income (PPS), the Gini coefficient, and the risk-of-poverty or social-exclusion rate. Preliminary results indicate a positive relationship between participation in capital markets and living standards. Cross-country comparisons highlight the critical role of financial literacy in shaping investment behavior and its implications for well-being. The findings suggest that portfolio diversification reduces economic vulnerability and strengthens household resilience. The study further employs aggregate statistics and standard analytical tools (pivot tables, correlations, linear regressions) to provide intuitive visualizations of the relationship between investments and living standards. Overall, the results establish a foundation for public policies that promote financial market participation and help narrow disparities in living standards within the European Union. They also underscore the broader societal benefits of financial literacy, particularly in countries with low levels of investment activity.

Keywords: investment behavior, financial literacy, living standards.

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EVOLUTION OF SUSTAINABILITY REPORTING AND ASSURANCE: A BIBLIOMETRIC ANALYSIS

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Abstract

This research paper aims to examine the stages of the sustainability reporting, as well as the assurance trends, in the last ten years, focusing on the ESRS regulations. Moreover, our work presents the evolution of the non-financial reporting, up until the adoption of the Corporate Social Responsibility Directive (CSRD). Starting from 1st January 2024, the European Commission established the European Sustainability Reporting Standards (ESRS). This current trend is spreading significantly across the territory, as the European firms started to report sustainability information on an annual basis. The new standard encompasses data-points for both qualitative and quantitative information, which ensures a balance between specific details and consistency with the general requirements for comparable and relevant sustainability statements.

The bibliometric analysis conducted in this research paper was performed using two softwares, VOSviewer and Biblioshiny in order to process the data extracted from Web of Science (Clarivate). This method provides a broader overview on this topic and ensures objectivity by scanning a large volume of academic publications. A tailored Boolean string with appropriate operators was used in Web of Science database to obtain the samples: ("Sustainability reporting" OR "ESG reporting" OR "CSRD" OR "Corporate Sustainability Reporting Directive" OR "ESRS" OR "European Sustainability Reporting Standards") AND ("ISSA 5000" OR "ISAE 3000" OR "assurance"). The initial search consisted of 396 papers, from 2015 to 2024. After applying a set of filters referring to time-horizon, language and type of paper to the initial search, the final sample comprises 312 articles.

The results of the bibliometric analysis show that there is an increased number of papers on sustainability reporting and ESG subject matters, but a lower interest granted for the new regulations, ESRS or sustainability assurance. This leads to a gap in the literature, which is also transposed in uncertainties in practice. Given the accelerated rhythm of the reporting requirements and the stakeholders' constant need of complete and transparent information, academic literature should adapt and offer more guidance for its users. Additionally, even if the collaborations between authors are strong, the number of countries in which sustainability is a crucial topic is reduced. Gradually, territories with a lower economy should also integrate in their practices the sustainability concept.

Keywords: sustainability assurance, limited assurance, ESG (environmental, social, governance), sustainability report.

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MAPPING THE EUROPEAN GREEN DEAL: A BIBLIOMETRIC ANALYSIS OF RESEARCH, POLICIES, AND ECONOMIC TRANSFORMATIONS

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Abstract

Since the 1990s, global concerns over climate change have driven the negotiation of numerous international agreements, culminating in the European Union's adoption of the European Green Deal (EGD). This paper presents a bibliometric analysis of the scientific literature on the EGD, with particular attention to its role in achieving climate neutrality by 2050 and its broader implications for economic competitiveness and sustainable development. Drawing on data from the Web of Science Core Collection (WoS), the study examines 3,903 scientific articles published between 2019 and February 2025. VOSviewer software was applied to map thematic clusters and analyze keyword co-occurrence.

The results reveal a substantial surge in scholarly interest, with publications increasing from only 50 articles in 2019 to more than 900 annually by 2024. Seven major thematic clusters were identified, focusing on renewable energy, the circular economy, climate change, biodiversity, governance, and sustainability. The most prominent keywords were "EU Green Deal," "sustainability," and "circular economy," reflecting the policy's centrality in contemporary debates on climate action.

The analysis underscores the interdisciplinary and multidimensional nature of EGD-related research, which spans economics, environmental sciences, political studies, and technology. Furthermore, it highlights the transformative potential of the Green Deal in aligning climate policy with innovation, economic growth, and social inclusion. By providing a systematic overview of the academic landscape, this study contributes to a better understanding of how the EGD is framed within the scientific community and offers valuable insights into the evolving discourse on sustainability in the context of major policy initiatives.

Keywords: European Green Deal, bibliometric analysis, sustainability, circular economy, climate neutrality, economic competitiveness.

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THE ENTREPRENEURIAL ECOSYSTEM AND SME PERFORMANCE IN ROMANIA – A PROPOSAL FOR AN APPLIED ANALYTICAL APPROACH

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Abstract

In Romania, the development of small and medium-sized enterprises (SMEs) is essential for stimulating economic growth and enhancing regional competitiveness. However, the performance of these firms is shaped by a range of systemic factors, with the entrepreneurial ecosystem playing a central role in facilitating access to resources, fostering innovation, and strengthening organizational resilience. In the absence of analytical models tailored to the local context, strategic interventions and public policies risk remaining fragmented and reactive.

This paper proposes the development of a conceptual and analytical model to investigate the relationship between components of the entrepreneurial ecosystem (access to finance, education, infrastructure, public policies, entrepreneurial culture, networks, institutional support) and SME performance (growth, innovation, exports, employment, survival). The research is based on hypotheses such as the positive influence of access to finance on SME performance, the role of entrepreneurial networks in stimulating innovation, and the impact of institutional support on the survival rate of small and medium-sized firms.

Methodologically, the model will be built using a mixed quantitative-qualitative approach. Surveys will be conducted with entrepreneurs and SME managers from sectors such as IT, manufacturing, and services, in representative regions of Romania. Interviews will be held with experts, representatives of support institutions, and local authorities. Responses will be analyzed using qualitative methods such as thematic analysis and content analysis. For the quantitative component, data from national and international statistical sources, reports from the National Bank of Romania, and relevant ministries and agencies will be used. Techniques such as multiple regression, structural equation modeling (SEM), and factor analysis will be applied to test relationships between ecosystem variables and SME performance.

The expected outcomes include identifying ecosystem components with significant impact on SME performance, contributing to the design of regional entrepreneurial support strategies. The results will also enable comparisons across industries and regions, providing a foundation for tailored public policies, making this model relevant for researchers, policymakers, and practitioners interested in entrepreneurial development, offering a replicable and adaptable analytical framework for the Romanian context.

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Research limitations relate to the complexity of operationalizing variables and the availability of regional data. Future research directions may include validating the model in other emerging economies and expanding the analysis to explore the impact of digitalization and sustainability within entrepreneurial ecosystems.

Keywords: entrepreneurial ecosystem, SMEs' performances, analytic model, public policy.

THE DIGITAL–GLOBAL NEXUS: E-GOVERNMENT AS A CATALYST FOR SUSTAINABLE DEVELOPMENT AND ECONOMIC PERFORMANCE IN THE EU

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Abstract

Digital governance is increasingly seen as a catalyst for achieving the Sustainable Development Goals (SDGs). This study examines the impact of digital public service adoption on sustainable development across EU Member States from 2017 to 2022. Despite growing interest in digital governance, there is still a lack of comprehensive empirical evidence on how citizen-level engagement with e-government influences sustainable development performance, particularly in the EU. The empirical analysis uses the share of e-Government users—as reported by the European Commission's Digital Agenda—as the primary independent variable. Sustainable development is proxied by country-level scores from the Sustainable Development Goals Report, with a focus on SDG 8 (decent work and economic growth) and SDG 9 (industry, innovation, and infrastructure). To capture differentiated effects across Member States, we apply the fixed-effects method of moments quantile regression (MMQR). Two control variables are included: GDP per capita growth and R&D expenditure (% of GDP), which reflect the countries' economic capacity and innovation potential. The results confirm a positive and significant impact of digital governance (e-government adoption) on sustainable development, particularly in countries with higher R&D investment and economic performance. These findings support the notion that digital public sector transformation plays a crucial role in achieving sustainable outcomes by enhancing efficiency, transparency, and citizen engagement. To provide a broader policy perspective, the study integrates the findings within a general equilibrium framework, highlighting systemic feedback mechanisms between public sector digitalisation and macroeconomic performance. Despite this potential, implementation challenges persist—including unequal access to digital infrastructure, institutional inertia, and skill gaps. Addressing these issues is essential for aligning digital strategies with long-term sustainability goals.

Keywords: digital government, sustainable development, economic growth, research expenditures, Method-of-Moment Quantile Regression (MMQR).

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ITALIAN INVESTMENT IN ROMANIA: A DECADE OF FINANCIAL PERFORMANCE AND ESG DISCLOSURE TRENDS

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Abstract

In an era where regulatory pressure and stakeholder scrutiny reshape corporate behavior, the intersection of financial performance and sustainability reporting has become a critical dimension of corporate governance research. This paper investigates Italian-owned companies operating in Romania over the period 2012–2022, offering a decade-long perspective on foreign investment performance and ESG disclosure trends in an emerging European market. Drawing on a dataset of 3,000 firms and a refined subsample of 300 companies, the study combines large-scale financial analysis with advanced econometric modeling and bibliometric mapping of ESG literature. Financial performance was synthesized through Principal Component Analysis (PCA) of key indicators—return on equity (ROE), return on capital employed (ROCE), and turnover growth—while ESG disclosure was treated as a binary outcome, modeled using logistic, probit, and Bayesian regression techniques to identify non-linear relationships and ensure robustness. Results reveal a U-shaped relationship between financial standing and ESG transparency, indicating that both underperforming firms, seeking legitimacy, and highly profitable firms, signaling strategic leadership, are more likely to disclose sustainability information. Moreover, sectoral risk profiles, firm size, and the European Union Corporate Sustainability Reporting Directive (CSRD) emerge as significant determinants of disclosure practices. By bridging bibliometric evidence with empirical modeling, this study advances the understanding of ESG dynamics in underexplored Eastern European contexts, providing actionable insights for scholars, policymakers, and multinational corporations navigating the evolving sustainability landscape.

Keywords: ESG disclosure, financial performance, Italian capital, corporate governance, sustainability regulation, emerging markets, Bayesian modeling.

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AUGMNETED LEADERSHIP: HUMAN-AI COLABORATION, A VECTOR FOR ORGANISATIONAL INNOVATION

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Abstract

The recent digital transformation requires organisations to rethink the role that leadership and team dynamics play in relation to emerging technologies. Artificial intelligence (AI) is no longer just a technological aid, but has evolved to be a strategic partner in decision-making processes and innovation. This research surveys the way in which the collaboration between human and AI acts as a vector for organisational innovation, highlighting the role of augmented leadership and the organisational climate for innovation. The proposed model integrates five hypotheses: (H1) the collaboration between humans and AI has a positive effect on organisational innovation; (H2) enhanced leadership intermediates the relationship between the collaboration between humans-AI and organisational innovation; (H3) the organisational climate for innovation mediates this relation; (H4) the psychological safety of employees benefits organisational innovation; (H5) the capacity of digital adaptation has a positive effect on organisational innovation. The proposed methodology contains a standardised questionnaire that will be administered to 320 respondents from different industries. Each construct was evaluated through five items on a Likert-type scale (1-5), the instrument based on established literature and recent studies. Data analysis will be carried out through structural equation modelling (SEM), with the purpose of testing the validity of the hypothesis and the robustness of the conceptual model. The expected results will confirm the collaborative role between AI and humans in generating competitive advantages through innovation, highlighting the importance of improved leadership and the key role that the organisational climate plays. The study presents theoretical contributions and relevant managerial practices related to the integration of AI into organisational processes.

Keywords: Augmented leadership, human-AI collaboration, organisational climate for innovation, psychological safety, digital adaptation, organisational innovation.

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ENTREPRENEURSHIP AND THE INFLUENCE OF CHAEBOLS IN THE SOUTH KOREAN ECONOMY

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Abstract

Entrepreneurship and the influence of chaebols in the South Korean economy are two facets of the same economic reality, intertwined and sometimes conflicting. To understand their dynamics, they must be analysed from both a historical and structural perspective. In this paper, we aim to provide scientific arguments to support the idea that chaebols were essential for South Korea's development, but are now also an obstacle to innovation and economic diversification. Chaebols represent an economic paradox: they were the key to South Korea's success in the 20th century, but they risk becoming its Achilles' heel in the 21st century. For the economy to remain competitive, South Korea must rethink its development model, create an open environment for innovation, and reduce its dependence on a few dominant economic players. The country's economic future can no longer be built solely by industrial giants, but must include thousands of entrepreneurs who can bring new ideas, flexibility, and adaptability to a changing globalized world.

Keywords: entrepreneurship, chaebols, economic development, South Korean economy, innovation, industrial giants.

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EVOLUTION OF THE MAIN PERFORMANCE INDICATORS IN THE FIELD OF INNOVATION WITHIN THE EUROPEAN UNION

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Abstract

Stimulating innovation has been a key feature of European Union policy for at least the past twenty years. As the EU now seeks to grow its economy, innovation has become a flagship initiative. This paper aims to provide a broad analysis of the concept of innovation and its application at the European Union level. We also aim to illustrate and analyse the main performance indicators in the field of innovation at the European Union level and the findings for the EU innovation policy, as well as what are the future prospects in this field. There are two approaches to understanding and supporting innovation - a narrow approach and a broad approach. In the narrow approach, innovation is characterised as linear, focusing on radical and technological innovation in the production sector based on scientific, explicit and individual knowledge. The broad approach recognises the importance of user-driven, interaction-based innovation, not only in production but also in services, with the public sector playing a key supporting role. Over the last twenty years, EU innovation policy has evolved, with a remarkable shift from a narrow to a broad approach.

Keywords: innovation, European Innovation Scoreboard, Innovation Policy, Research and Development Policy, European Union.

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DIGITAL FINANCIAL REPORTING IN PUBLIC UNIVERSITIES: ENHANCING TRANSPARENCY AND ACCOUNTABILITY

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Abstract

Public universities manage substantial public funds and must maintain high standards of transparency and accountability. This study examines how digital financial reporting, and real-time technologies can improve financial transparency, stakeholder communication, and accountability in higher education, focusing on Romanian public universities. It integrates a literature review with analysis of financial reporting practices at nine major Romanian universities (2021–2024) to evaluate current practices and identify challenges such as thin budget margins and communication gaps. Given these challenges, the research explores how modern digital tools can enhance reporting timeliness, accuracy, and stakeholder trust in the public sector. The findings have significant implications for multiple stakeholders. University management and policymakers are advised to invest in modern financial systems and staff training to strengthen transparency and oversight. Aligning reporting practices with international standards like IPSAS is shown to improve comparability and credibility, aiding regulators and auditors in evaluating institutional performance. Real-time digital reporting can turn financial data into a strategic asset, informing policy decisions, guiding university leadership, and reassuring students and the public that funds are used responsibly. For academics and researchers, the study broadens the discourse on digital transformation in public sector accounting and suggests avenues for further research on stakeholder engagement with financial disclosures. This study's originality lies in addressing an underexplored context, digital financial reporting in Romanian public universities, through an integrative approach that combines literature review with empirical analysis. Its key contribution is highlighting the gap between basic transparency compliance and effective stakeholder communication and demonstrating how real-time digital tools can bridge this gap in practice. By aligning insights with international accounting standards and national regulations, the paper provides unique perspectives for the public sector accounting community and higher education administrators. It adds value by offering actionable recommendations to enhance accountability through digital innovation in a context where such guidance has been scarce.

Keywords: digital financial reporting, transparency, accountability, public universities, IPSAS, real-time reporting.

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INNOVATION AND DIGITAL ENTREPRENEURSHIP IN THE POST-DIGITAL ERA: CHALLENGES, OPPORTUNITIES, AND PERSPECTIVES TOWARDS 2035

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Abstract

Innovation and digital entrepreneurship are becoming central drivers of global economic transformation in the post-digital era, where connectivity, intelligent automation, and data-driven strategies redefine how organizations create value. This paper examines how digital platforms, fintech solutions, and innovation ecosystems reshape entrepreneurship, generating scalability and competitive advantages through network effects and the strategic use of data. Emerging technologies—artificial intelligence, blockchain, the Internet of Things, 5G connectivity, augmented and virtual reality, and the evolving metaverse—are identified as catalysts for disruptive business models with cross-border relevance. These technologies not only enable the creation of novel products and services but also democratize entrepreneurship by lowering entry barriers, supporting alternative financing mechanisms such as crowdfunding and digital venture capital, and fostering global start-up ecosystems. At the same time, digital entrepreneurship enhances economic resilience by diversifying markets, accelerating innovation cycles, and encouraging sustainable growth patterns. However, this transformation is accompanied by significant challenges. Cybersecurity risks, data protection concerns, ethical implications of artificial intelligence, and digital inequality raise questions about trust, inclusiveness, and long-term stability. Furthermore, the growing complexity of digital ecosystems demands new managerial competencies focused on digital literacy, adaptive leadership, and the integration of sustainability principles into organizational strategies. These dimensions highlight the need to rethink management education and policy frameworks to foster secure, inclusive, and ethically responsible digital entrepreneurship. The forward-looking conclusion of this study anticipates that by 2035, digital entrepreneurship will no longer be a peripheral option but the foundation of a new global economic paradigm. Success will increasingly be measured not only by financial performance but also by the capacity of organizations to integrate disruptive technologies responsibly, build resilience against systemic shocks, and contribute to collective prosperity and sustainability. Thus, innovation and digital entrepreneurship are not merely managerial tools of the present but the cornerstones of a future economy that reconciles profitability, inclusiveness, and ecological responsibility in a rapidly evolving global context.

Keywords: Digital Innovation, digital entrepreneurship, disruptive technologies, innovation ecosystems, economic resilience.

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PUBLIC RESOURCES AND MEDIA MARKETS: THE ECONOMIC IMPACT OF TURKEY'S PRESS ADVERTISEMENT AGENCY

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Abstract

This study critically investigates the institutional and economic transformation of Turkey's Press Advertisement Agency within the conceptual framework of institutional corruption, state patronage, and media capture. Through qualitative content analysis of independent journalism and parliamentary inquiries, the research demonstrates how the Agency—established to secure a fair and transparent distribution of public advertising funds—has gradually been transformed into a mechanism of economic favoritism that distorts the media market. Findings reveal structural problems such as the diversion of public funds from their original purpose, nepotistic appointments that create financial inefficiencies, and decision-making processes that privilege partisan and personal interests over competitive economic fairness. By showing how public resources are instrumentalized to consolidate political and ideological control, the article highlights the broader implications for media pluralism, market sustainability, and democratic oversight. It concludes with policy recommendations to restore transparency, economic accountability, and institutional autonomy in the governance of public advertising in Turkiye.

Keywords: Press Advertisement Agency, economic governance, media patronage, institutional corruption, public funds, Turkiye.

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THE EUROPEAN UNION BUDGET: EVOLUTION, PRESENT AND PERSPECTIVES. CASE STUDY – ROMANIA

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Abstract

The European Union budget is a multinational financial instrument designed to support its political and economic objectives. Over time, it has evolved in line with the Union's political, social and economic transformations, becoming a key tool for financing major priorities and cross-border projects that individual Member States could not sustain on their own. The present paper analyses the EU budget from a historical perspective, its current mechanisms of functioning, and future development prospects, with Romania as a case study. The analysis highlights both the legislative and institutional framework and the practical dimension of how Romania has benefited from European financial resources since its accession in 2007. Within the 2021–2027 Multiannual Financial Framework, the EU budget amounts to €1,074 billion, complemented by the €750 billion NextGenerationEU recovery instrument. Romania is allocated more than €80 billion through the Common Agricultural Policy, Cohesion Policy, and the National Recovery and Resilience Plan, representing an unprecedented opportunity for modernization and convergence. The study underlines challenges in absorption capacity, identifies socio-economic impacts, and outlines future budgetary orientations towards the green transition, digitalisation and resilience.

Keywords: European Union budget, Multiannual Financial Framework, Common Agricultural Policy, Cohesion Policy, Romania, NextGenerationEU, green transition, digitalisation, absorption capacity.

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IS AI BEING SHAPED BY AUDITORS, OR IS IT TRANSFORMING THE VERY NATURE OF THE AUDIT MISSION?

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Abstract

The audit process has been continuously evolving, shaped by the numerous changes in the economic environment over time. At certain moments, auditors are required to make a considerable effort to comprehend these transformations and adapt accordingly, often while also acquiring client-specific knowledge within a limited timeframe. In this context, Artificial Intelligence, as the most advanced technological tool available, emerges as a suitable solution for achieving powerful analytical results in a short period. To fully capitalize on its potential, however, auditors must guide AI in the right direction, clearly defining the objectives and requirements of the audit mission. By doing so, AI can deliver outputs that enhance efficiency and accuracy. Nevertheless, given its advanced learning capacity, it is reasonable to consider the possibility that AI might eventually provide auditors with suggestions or even generate autonomous conclusions. This raises the perspective that, once integrated into the auditing process, AI may not only serve as a tool but could also leave a significant imprint, ultimately shaping the audit mission itself.

Keywords: AI, audit, client, efficiency.

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SUSTAINABILITY IN ROMANIAN ECONOMIC HIGHER EDUCATION

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Abstract

As influential actors in society, universities carry a distinct responsibility in promoting sustainable development. Functioning as centers of education, research, and community service, they play a pivotal role in fostering sustainability across both the economy and society. This responsibility calls for an examination of how sustainable development is institutionally embedded and how universities address these expectations—identifying the areas in which they act proactively with regard to sustainability and those where further improvement is required. Such an analysis not only enables knowledge sharing and collaboration between universities but also provides valuable insights for the public, academic staff, and students, equipping them with a framework to articulate well-grounded demands of universities.

The Covid-19 health crisis accelerated the necessity for digitalized teaching. Within the European Higher Education Area, a long-standing commitment to the advancement of e-learning has existed, and this context prompted us to investigate the Romanian university environment. To this end, we developed a questionnaire, based on the TAM model, which was administered to both students and academic staff. Through this instrument, we assessed the acceptance of the technologies introduced as part of distance education during the health crisis. The findings reveal that significant progress has been made, yet ongoing efforts are essential to achieve the vision of a truly sustainable university. Additionally, the results highlight a marked generational gap in technology acceptance.

Keywords: education, sustainability, e-learning, TAM.

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MOTIVATIONAL SALARY POLICY

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Abstract

The employee can be rewarded for his work, for the results he produces, in different ways. Conventionally, however, it is considered that the main method remains the basic salary. Another success factor is the element of trust between the employee and the employer; therefore, it is important to ensure a framework through which to receive the fair granting of these bonuses. If the trust in the employer is not sufficient, we will not achieve higher levels of employee involvement, even if the reward system is designed in accordance with the company's profit. Since not all employees have access to accounting documents and on the other hand because trust is low, employee involvement will not increase until trust is consolidated. Salary secrecy is especially agreed in organizations where the performance evaluation system is very well monitored and communicated and where there is a high degree of trust between employees.

Keywords: employee, salary, bonus, special bonuses, monetary rewards, individual incentives, money.

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PROFITABILITY ANALYSIS IN THE EUROPEAN AUTOMOTIVE MANUFACTURING SECTOR - A COMPARATIVE STUDY

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Abstract

The automobile manufacturing industry has experienced remarkable development over the past decades. It is characterized by a distinctive dynamism, shaped by both opportunities and threats, and it undoubtedly represents a key determinant for any national economy today. This article aims to provide a comparative study focusing on three companies which, by extrapolation, represent three of the European Union's leading economies: France, Germany, and Italy. The companies under analysis are Renault, Volkswagen, and Stellantis. Their products target all social classes, reflecting, respectively, French elegance, German quality, and Italian extravagance. Among the financial indicators, profitability has been selected, as it is directly correlated with performance and, implicitly, with profit generation. The profitability of these major companies plays a significant role in the GDP of the three respective countries. The analysis is both static and dynamic, covering a four-year period (2020-2024), thus capturing the pandemic and post-pandemic context within the sector. Profitability is examined from multiple perspectives: economic, highlighting the impact of the assets held on the net result generated; financial, measuring the profitability of own funding sources; commercial, comparing sales revenues with the net profit obtained; and investment, considering investments as the basis for generating net profit. The study emphasizes the differences arising from the specific characteristics of the national economies of each of the three countries.

Keywords: European, profitability, automotive industry, profitability, financial indicators, static/dynamic.

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ACCOUNTING INFORMATION IN THE DIGITAL AGE: PREPARING FOR THE FUTURE

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Abstract

In the context of rapid digitalization, Accounting Information Systems (AIS) have become essential components for enhancing organizational performance, particularly within Small and Medium-Sized Enterprises (SMEs). This paper explores the integration of AIS into modern business practices, emphasizing their role in fostering efficiency, transparency, and informed decision-making. The study analyzes the determinants of AIS success, including system quality, information quality, and user satisfaction, drawing on empirical research across various sectors such as the banking and hospitality industries. The findings suggest that effective AIS implementation significantly improves financial reporting, operational efficiency, and overall business performance. In addition, the research highlights the importance of employee empowerment and managerial awareness as key facilitators of successful AIS adoption. Furthermore, this paper addresses the transformative potential of emerging technologies such as blockchain and artificial intelligence in strengthening the integrity and reliability of accounting data. By adopting these innovations, organizations can mitigate risks related to data security and fraud, thereby ensuring sustainable growth. The study offers actionable insights for practitioners and policymakers, proposing a framework for the effective integration of AIS into strategic business operations. The results underscore the need for continued investment in technological capabilities and user training to successfully navigate the complexities of the digital economy. Ultimately, this research contributes to the existing literature by providing a comprehensive analysis of how AIS can be leveraged to achieve competitive advantage in the digital era.

Keywords: accounting, AIS, information, digital era, implementation.

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PARADIGMS OF VALUATION IN ACCOUNTING: A MAPPING OF THE LITERATURE

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Abstract

The valuation of accounting elements represents a central and constantly debated topic in accounting theory and practice, directly influencing the accuracy, relevance, and usefulness of financial information provided to users. This article aims to map the specialized literature in order to identify, structure and synthesize the main theoretical and applied paradigms, arguments and controversies that shape the field, while also highlighting emerging trends. The research methodology combines a systematic literature review ensuring rigor and qualitative synthesis with bibliometric analysis, which provides a quantitative visualization of the subject under investigation. The findings emphasize the existence of two dominant, and often competing, paradigms: the historical cost paradigm, grounded in principles of objectivity and reliability, and the fair value paradigm, which prioritizes informational relevance in relation to market realities. The mapping reveals that the debate essentially reflects a continuous trade-off between reliability and relevance, with the applicability of each paradigm being strongly dependent on the economic context and the nature of the item under valuation. The paper's original contribution lies in developing a conceptual map of this complex domain, designed to identify gaps, omissions, and trends, thereby projecting future research directions and serving as a guiding framework for both academia and practitioners.

Keywords: accounting valuation, accounting paradigms, historical cost, fair value, relevance, faithful representation, literature mapping.

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LEADERSHIP USING PHILOSOPHY. INTERDISCIPLINARY ASPECTS OF PHILOSOPHICAL PRACTICE WITH THE BUSINESS ENVIRONMENT

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Abstract

The ethics application in some forms of philosophical counseling, and especially their practice within companies and institutions, derives from the evolution of the business and community environment, which shows an interest in consulting specialists, having new specializations, with origins in ethics and philosophy alike. This approach indicate to interested practitioners about the need to develop philosophical practices applied in the business environment and in institutions, through a new philosophical type of consulting, which leads to the development of leadership based on philosophical tools. Thus, elements of philosophical practice can be accessed by organizations and companies in the form of philosophical consulting, indicating the role that philosophy can have, when is applied to the business environment. This is a different counseling service from business consulting and coaching, referring to philosophical consulting and applied ethics, when the philosophical practitioners can address to managers, boards of managers or entrepreneurs, depending on the goal pursued, becoming specialists, for the philosophical consultancy organizationally applied.

Keywords: ethics, business environment, philosophical leadership; philosophical consultancy, sustainable leadership, business education.

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SUSTAINABLE INNOVATION IN SMES: AN INTEGRATIVE CONCEPTUAL APPROACH

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Abstract

The transition toward a green and digital economy requires SMEs to adopt entrepreneurial models capable of integrating sustainability and emerging technologies. In Romania, where SMEs account for over 99% of all enterprises, this challenge is amplified by a difficult institutional context, limited readiness for innovation, and uneven levels of digitalization. This study proposes a theoretical analysis of the interaction between the circular economy, digitalization, and sustainable business models, aiming to systematize theoretical contributions on sustainable innovation in SMEs, identify relevant components of the entrepreneurial ecosystem, and formulate an integrated conceptual model adaptable to the Romanian and Eastern European context. The research is theoretical and conceptual, based on critical analysis of academic literature, European strategic documents (Green Deal, Digital Europe), OECD reports, and relevant case studies. It synthesizes models such as the “business case for sustainability,” circular economy taxonomies, and digitalization frameworks for SMEs. Our analysis highlights the convergence of sustainability and digitalization as pillars of innovation in SMEs, as well as the need to tailor entrepreneurial models according to sector, size, and region. The study also reveals that current literature provides solid but fragmented conceptual frameworks, and that the integration of Environmental, Social, and Governance (ESG) values, emerging technologies, and circular economy principles into a coherent model remains insufficiently explored. Based on these findings, we propose an integrated conceptual framework that can be empirically tested in future research, with potential for adaptation to the regional and sectoral specificities of SMEs in Central and Eastern Europe. From a theoretical perspective, the study contributes to strengthening the literature on sustainable business models. From a practical standpoint, it offers a foundation for public policy formulation and the development of support tools tailored to SMEs. The limitations of the research stem from its conceptual nature; empirical validation of the proposed model remains a necessary next step to confirm its applicability in practice.

Keywords: sustainable innovation, entrepreneurial models, SMEs, circular economy.

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NON-FINANCIAL REPORTING AND THE RISK OF GREENWASHING: INSIGHTS FROM THE LITERATURE

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Abstract

Non-financial reporting is an essential tool for corporate transparency, but its credibility is often compromised by greenwashing. This paper presents a systematic literature review (SLR) based on 39 selected articles from the Web of Science Core Collection (2000–2025), using the PRISMA protocol. The analysis reveals the predominance of quantitative studies, complemented by qualitative, as well as the use of theories of legitimacy and stakeholders as conceptual foundations. The results show that greenwashing distorts the informational value of reporting and erodes stakeholder trust, but also stimulates the development of more rigorous frameworks and methodologies. The study contributes to the systematization of knowledge, highlights existing gaps and proposes directions for preventing greenwashing practices.

Keywords: non-financial reporting, greenwashing, sustainability reporting, stakeholders.

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THE IDEOLOGICAL CONTEXT OF DISCOURSE

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Abstract

Daily life is characterised by the perpetual occurrence of communicative activities within the context of society. These activities are confined to the boundaries of language, which permeates the entire social sphere. The establishment of interpersonal relationships is predominantly facilitated through natural language. The acquisition of language is a dual process, involving both cognitive and emotional components. When human subjects express their thoughts in language, they are influenced by both practical events and the signs and symbols in their minds. It can thus be concluded that meaning possesses both a functional and an organisational dimension for humans. The human condition is characterised by an innate desire to comprehend the semantic intricacies of language. The absence of meaning precludes the possibility of any concept or comparison. The pragmatic dimension of words is defined by their practical results and the contexts in which they are used. The pragmatic dimension of meaning also incorporates semiotics and symbolism. Discourse, in which meaning is constructed symbolically or representatively, can be conceptualised as a mirror that surrounds communicative activities and reflects society. From this standpoint, discourse interacts with ideology. This is due to the fact that discourse is not impartial or autonomous with regard to power relations. Ideology possesses a structural element that facilitates the reproduction of its own form of meaning within all social practices. Discourse constructs "effective meaning" beyond the fixed and cold appearance of meaning. Each ideology elects to articulate its discourse through the medium of effective statements. The ideological dimension of hegemonic struggle can also be conceptualised within the context of a discursive perspective. This is due to the fact that discourse is instrumental in determining the semantic structure of action. As discourse is determined by ideology, it creates a battlefield that must be re-examined during every period of historical change. Discourse focuses on three fundamental points of connection for ideology: meaning, form, and culture.

Keywords: discourse, ideology, meaning.

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DIGITAL FINANCIAL REPORTING: LEGAL ASPECT

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Abstract

Digitalization of the economy and business is becoming a key factor in the transformation of modern enterprises, which determines the desire of companies to fully automate business processes, including the process of generating financial statements.

The relevance of the topic of digital financial reporting is due to the intersection of three main trends: firstly, technological progress, including digitalization and automation; secondly, changing expectations of society and regulators towards greater transparency and sustainability; thirdly, rethinking the role of reporting as a tool not only for recording the past, but also for forecasting and strategic management.

The introduction of ERP systems, cloud technologies and big data analysis tools makes it possible not only to instantly generate, but also to comprehensively analyze financial information. International organizations and national regulators, the European Union and the US Securities and Exchange Commission (SEC), are actively promoting the standardization of digital reporting through the introduction of machine-readable formats such as XBRL and Inline XBRL. Finally, modern global challenges encourage the inclusion of environmental, social and governance (ESG) reporting in the digital financial reporting system.

However, the transition to digital, automated and instant reporting means a whole new set of challenges that must be addressed through changes in legislation, regulation and control standards. Digital formats such as XBRL, iXBRL, API integrations require new legal definitions, procedures and requirements. The issue of liability for errors and failures in automatic reporting is relevant. Working with financial data in digital form in real time increases the risks of leakage, hacking, loss of information. Accordingly, strict regulation is required in the field of personal data protection, financial secrecy and cybersecurity, as well as compliance with national legal systems. Multinational companies are required to report in different jurisdictions, where legal requirements for digital reporting may differ. The transition to real-time reporting requires that supervisory authorities and auditors can intervene promptly and legally justified. This requires the creation of a legal infrastructure for access to data, automatic checks, sanctions for violations.

The purpose of the study: A comprehensive analysis of the legal, organizational and technological aspects of digital financial reporting in the context of the transition to transparency and real-time reporting, in order to identify legal gaps and develop proposals for improving regulatory frameworks.

The study uses two methods: a comprehensive (systemic) and a dogmatic legal method. Results of applying the comprehensive (systemic) method. Structural changes in the financial reporting system are revealed - the transition from static reporting (quarterly/annually) to a dynamic, digital, automated system. The growing role of information technology, AI, API and

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cloud solutions in the formation and dissemination of reports; increasing requirements for legal support of reliability, responsibility and cybersecurity.

Systemic problems are revealed - inconsistency of digital reporting formats between departments and countries; low level of readiness of traditional regulators to analyze reports in real time; lack of uniform requirements for automated reporting and digital signature.

The results of applying the dogmatic legal method showed that most regulations are still focused on traditional reporting; the uncertainty of the legal status of machine- readable reporting and the lack of uniform requirements for reporting formats (e.g. XBRL) were revealed; issues of identification, authorship and liability in the automatic generation of reports have not been fully resolved. The presence of conflicts and outdated norms was revealed - legislative acts may contradict technical realities (e.g. the requirement for a physical signature); sometimes outdated formulations are used that do not correspond to modern IT tools and information transfer formats.

Conclusions. Financial reporting in the digital economy goes beyond the traditional legal field. A systemic modernization of legislation is needed, covering: machine- readable formats; legal force of automatic data; liability for digital failures; cybersecurity and access control. Digitalization of reporting should be accompanied by institutional measures (updating standards, training specialists), technical standardization (unification of formats), new legal mechanisms for protecting the rights and responsibilities of the parties.

SUSTAINABLE DEVELOPMENT UNDER CLIMATE CHANGE PRESSURES: AN ECONOMETRIC ANALYSIS APPLIED TO ROMANIA

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Abstract

Sustainable development and climate change are the most important global challenges of the 21st century. Climate change influences the existence of citizens and brings instability to everyday life, and in this context, sustainable development reflects the need to ensure social equity. The main objective of this article is to analyse the interdependence between climate change and sustainable development, through econometric analysis at the Romanian level. The research methodology consists of applying Bayesian network analysis, through Gaussian Graphical Models (Gaussian Graphical Model and Gaussian Causal Graphical Model), based on data collected for the period 2015-2024. This research integrated climate change indicators and sustainable development dimensions to capture the complexity of the relationship between the two concepts. Research results suggest that there is a relationship between climate change and sustainable development, and the interdependencies between them are complex, both negative and positive.

Keywords: Sustainable development, climate changes, econometric analyses.

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THE IMPORTANCE OF CONTEXT IN EXPLAINING THE CULTURE-COMMUNICATION RELATIONSHIP. A LOOK AT THE BUSINESS SECTOR

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Abstract

The process of globalization is nearing the end of its fourth decade and continues, even though recent events across the political spectrum and with economic implications cast doubt on it. The increase in diversity in each country has led to intercultural activities becoming daily events for a high percentage of the world's population. In intercultural communication, an essential aspect is understanding the context in which communicative interactions occur. The paper investigates in depth the role of context in the culture-communication relationship, insisting on identifying differences in communicative behaviors in the business sector.

Keywords: communication, culture, context, globalisation.

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DEVELOPING A METHODOLOGICAL FRAMEWORK FOR EVALUATING MARKETING STRATEGIES IN UNIVERSITY INTERNATIONALIZATION: A MULTIDIMENSIONAL APPROACH TO GLOBAL HIGHER EDUCATION CHALLENGES

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Abstract

In the context of intensifying global competition and shifting socio-economic dynamics, universities are increasingly adopting strategic marketing initiatives to enhance their international visibility and attract diverse student populations. However, the effectiveness of these strategies remains underexplored, particularly regarding their alignment with institutional goals and global education trends. This paper proposes a comprehensive methodological framework for evaluating marketing strategies within the internationalisation processes of higher education institutions. The study employs an interdisciplinary approach, drawing insights from economics, ethics, and educational policy. The framework integrates qualitative and quantitative indicators to assess strategic coherence, cultural adaptability, stakeholder engagement, and long-term impact. This methodology is applied to a comparative analysis of selected European universities, which reveals critical success factors and common pitfalls. The research concludes by offering a robust evaluative tool that contributes to the discourse on sustainable and socially responsible internationalisation, providing practical insights for university leadership and policymakers.

Keywords: internationalisation, marketing strategies, higher education, methodological framework, strategic evaluation, global competition, stakeholder engagement.

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METHODOLOGICAL APPROACHES TO DETECTING AND INVESTIGATING FINANCIAL AND ACCOUNTING FRAUD

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Abstract

Detecting and preventing financial and accounting fraud is a major challenge for organizations and specialists, in the current context of globalization and digitalization. The methodologies used in this field combine elements of accounting, auditing, statistics, information technology and legal sciences, aiming not only to detect fraud, but also to prevent it by proactively assessing risks and identifying vulnerable areas within the entity. The choice of the appropriate method depends on the nature of the suspicion, the typology of fraud, and the specifics of the organization under investigation. This article presents the main methodologies used in examining fraud, emphasizing their relevance and practical applicability. The documentary analysis carried out highlights the use of classic techniques, such as horizontal analysis, vertical analysis, analysis of financial indicators, cash flows and non-financial information, along with modern methods based on artificial intelligence. The results emphasize the importance of an integrated approach, combining traditional tools with emerging technologies, to improve the accuracy of investigations and reduce the risk of manipulation of financial and accounting information. The conclusions highlight that the continuous development of examination methodologies is essential for increasing transparency, trust and accountability in financial reporting.

Keywords: financial-accounting fraud, audit and internal control, artificial intelligence.

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THE STUDY OF THE VOLATILITY OF THE NIGERIAN CAPITAL MARKET

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Abstract

The recent digital transformation requires organisations to rethink the role that leadership and team dynamics play in relation to emerging technologies. Artificial intelligence (AI) is no longer just a technological aid, but has evolved to be a strategic partner in decision-making processes and innovation. This research surveys the way in which the collaboration between human and AI acts as a vector for organisational innovation, highlighting the role of augmented leadership and the organisational climate for innovation. The proposed model integrates five hypotheses: (H1) the collaboration between humans and AI has a positive effect on organisational innovation; (H2) enhanced leadership intermediates the relationship between the collaboration between humans-AI and organisational innovation; (H3) the organisational climate for innovation mediates this relation; (H4) the psychological safety of employees benefits organisational innovation; (H5) the capacity of digital adaptation has a positive effect on organisational innovation. The proposed methodology contains a standardised questionnaire that will be administered to 320 respondents from different industries. Each construct was evaluated through five items on a Likert-type scale (1-5), the instrument based on established literature and recent studies. Data analysis will be carried out through structural equation modelling (SEM), with the purpose of testing the validity of the hypothesis and the robustness of the conceptual model. The expected results will confirm the collaborative role between AI and humans in generating competitive advantages through innovation, highlighting the importance of improved leadership and the key role that the organisational climate plays. The study presents theoretical contributions and relevant managerial practices related to the integration of AI into organisational processes.

Keywords: augmented leadership, human-AI collaboration, organisational climate for innovation, psychological safety, digital adaptation, organisational innovation.

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DIGITAL TRANSFORMATION, A CHALLENGE FOR UNIVERSITY MANAGEMENT

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Abstract

Today, the use of the internet and digital tools has imposed a challenge upon the University of Ciego de Ávila to reach prospective students and maintain close relationships with their graduates and professors, as well as looking for new partnership opportunities, international cooperation, programs and projects. This article presents the current situation of the International Relations and Communications departments as digital managers of the university's substantive processes. The objective of this research is to examine digital marketing strategies to improve the online management of the university's substantive processes. Through semi-structured interviews with directors of the International Relations and Communications departments, it was possible to discover the limitations that exist within the institution for the proper management of the university's substantive processes. As a result, it was possible to analyze that despite the computerization of society, there is still limited knowledge about digital tools and limited access to cutting-edge technology, making the development of these processes difficult.

Keywords: university management, digital strategies, digital marketing, substantive processes.

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USING AI IN FINANCIAL ANALYSIS AND VALUATION. A REVIEW OF THE CURRENT STATUS, ISSUES, AND TAKES

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Abstract

The article delves into how Artificial Intelligence (AI) is perceived and used in asset valuation. We will look at the significant progress that has been made, the obstacles that still need to be overcome, and what the future holds. We will explore how AI technologies - which automate data processing, identify trends, and predict outcomes - are changing traditional assessment methods, from faster response times to improved accuracy and deeper insights.

This discussion will address key ethical considerations, including the need for transparency, the risk of bias in AI-based decisions, data privacy concerns, and the responsible use of these technologies. Addressing these issues is essential to maintaining trust and fairness in the field. While AI offers immense potential for improving business or real estate valuation, we will highlight why human expertise is still crucial for oversight and interpretation. Finally, we will examine how the role of AI in financial decision-making is evolving, advocating for a collaborative approach in which AI tools and financial professionals work together to achieve valuation results that are both more reliable and dynamic.

In conclusion, the article synthesizes pertinent academic and specialist literature on the topics described above. The research also includes perspectives of leading experts in the selected fields, as presented at professional events and in articles published by relevant associations or included in some of the related provisions of EU legislators.

Keywords: Artificial Intelligence, automated valuation models, financial analysis, business valuation, and business ethics.

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AN INTERDISCIPLINARY APPROACH FOR THE CONCEPT OF QUANTITATIVE FINANCE

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Abstract

The main objective of this research article is to provide an interdisciplinary approach for the concept of quantitative finance. In this regard, a series of research methods and techniques were used in order to identify a comprehensive framework for the selected topic. Also, a detailed analysis of the specialized literature leads to relevant conclusions.

Keywords: globalization, economic growth, quantitative finance.

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INTEGRATING RECOMMENDER SYSTEMS INTO THE STRATEGIC DECISION ARCHITECTURE OF ORGANIZATIONS: A MANAGERIAL PERSPECTIVE ON E-COMMERCE (2000–2025)

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Abstract

The accelerated digital transformation has reshaped how organizations structure strategic choices in digital markets, with recommender systems (RS) increasingly embedded not only in user interfaces but in the broader architecture of managerial decision-making. This paper offers a comprehensive bibliometric review of RS research with a managerial focus, examining how RS inform strategic decisions in e-commerce over 2000-2025. We retrieve relevant publications from Scopus and Web of Science and analyze the corpus with VOSviewer through keyword co-occurrence, co-citation and co-authorship techniques. The mapping reveals four thematic clusters that underpin strategic integration: (i) algorithmic development (collaborative/content-based/hybrid, deep learning, context-awareness); (ii) consumer decision-making and trust (satisfaction, personalization, perceived usefulness, transparency, fairness); (iii) ethics and transparency (bias/opacity, explainability, privacy, governance); and (iv) strategic management applications (pricing, assortment, platform strategy, loyalty/retention). Inter-cluster connectivity indicates that explanation, fairness and exposure policies act as bridges that translate algorithmic mechanisms into outcomes choice quality, loyalty and revenue architectures relevant for strategic positioning. The review surfaces a persistent gap concerning the explicit embedding of RS within strategic decision architectures and governance processes. By consolidating dispersed contributions and highlighting the managerial levers and risks, the study advances an integrative perspective on how RS can be responsibly and effectively leveraged within digital strategic management.

Keywords: recommender systems, strategic decision architecture, managerial decision-making, E-commerce, pricing and assortment, trust and transparency, bibliometric analysis, VOSviewer

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FUTURE DIRECTIONS OF OPEN BANKING IN SHAPING DIGITAL FINANCIAL SERVICES

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Abstract

The digital transformation of the financial-banking sector is fundamentally reshaping the way consumers engage with banks, with open banking emerging as a key driver of this evolution. This paper investigates the development prospects of open banking, focusing on its global impact on digital financial services. By enabling secure and regulated access to banking data through standardized APIs, open banking fosters innovation, enhances market competition, and promotes the personalization of financial services. These dynamics contribute to greater financial inclusion and improved operational efficiency within the banking ecosystem.

The study critically examines the existing regulatory frameworks, identifies key implementation challenges, and explores future trajectories, including the transition toward open finance and the integration of emerging technologies such as artificial intelligence, blockchain, and cloud computing. The findings underscore the necessity of strategic collaboration between traditional financial institutions and fintech companies, alongside the imperative of advancing digital literacy to ensure the sustainable adoption and scalability of open banking models.

In order to outline the theoretical framework and identify the main directions for development, an extensive documentary analysis will be carried out, based on specialized literature, reports from international financial institutions, relevant regulations (such as the PSD2 Directive), and case studies on the implementation of open banking in different regions. The research will include an analysis of public policies and the role of regulators in promoting an open and secure financial ecosystem. Through methodological triangulation, the aim is to gain an in-depth and balanced understanding of the future directions of open banking in the context of the transformation of digital financial services.

Keywords: Open Banking, Digital Financial Services, API, Financial Inclusion, Banking Digitalization, AI in banking.

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AI IN AUDIT – MERE TOOL OR TRUSTED PARTNER

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Abstract

The audit process has continuously evolved, adapting to the dynamic changes of the economic environment and the challenges faced by the profession. In recent years, technology has become an essential component of audit practices, shaping not only the way audit missions are conducted but also the broader scope of the profession. Among these technologies, Artificial Intelligence stands out as the most advanced solution, offering exceptional analytical capabilities. By processing and interpreting data at unprecedented speed, AI can support auditors in identifying areas that require further investigation. As a result, AI is increasingly perceived not only as a tool, but as a trusted partner that enhances the efficiency, accuracy, and strategic value of the audit process.

Keywords: AI, audit, partner, trust.

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INNOVATION AND SECURITY: HOW CLOUD MANAGEMENT AND ACCOUNTING ARE SHAPING THE FUTURE

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Abstract

This paper investigates how Cloud accounting can contribute to the modernization of management strategies in the field of public order and national security. The benefits of this technology in terms of increasing transparency, accelerating decision-making and allocating resources more efficiently, with a direct impact on the performance and competitiveness of public and private entities, are analyzed. Cloud technologies facilitate the traceability of operations and allow access to real-time financial analysis, thus supporting data-driven decision-making. In the public sector, digitalisation is presented as an essential condition for institutional accountability and security, emphasising the need for governance and cyber protection policies. The paper also highlights the importance of proactive managerial approaches oriented towards prevention, legitimacy and conflict management. To strengthen the theoretical analysis, the article proposes a case study on how a public security institution could integrate Cloud accounting to improve transparency, financial control, and resource allocation. This perspective supports the authors' hypothesis that Cloud technologies can simultaneously contribute to economic performance and national security through a managerial framework focused on efficiency and coordination.

Keywords: accounting, Cloud, strategic management, national security, transparency.

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THE FINANCIAL RELEVANCE OF ESG REPORTING: FROM COMPLIANCE TO STRATEGIC ADVANTAGE

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Abstract

This paper analyses how mandatory sustainability (ESG) reporting for large companies reshapes financing decisions by improving risk assessment, comparability and accountability. Design/methodology. I review the EU regulatory stack-CSRD and the ESRS, together with SFDR and the EU Taxonomy-and situate it against the global baseline set by ISSB's IFRS S1/S2 and the TCFD framework (European Union, 2022; European Commission, 2023; European Union, 2019; European Union, 2020; IFRS Foundation, 2023; TCFD, 2017). In the EU, large undertakings must publish ESRS-based sustainability statements—digitally tagged and subject to assurance-phased in from financial years starting 2024–2026 depending on the category, enhancing decision-useful disclosure and reducing information asymmetry (European Union, 2022; European Commission, 2023). Meta-studies report a predominantly positive association between ESG and financial performance, driven by downside-risk mitigation and informational benefits (Friede, Busch and Bassen, 2015; Whelan et al., 2021). Robust ESG reporting will remain central to corporate finance: it supplies SFDR-relevant datapoints and Taxonomy alignment to investors, supports stewardship and access to capital, and aligns firms with the globally converging disclosure architecture (European Union, 2019; European Union, 2020; IFRS Foundation, 2023; TCFD, 2017).

Keywords: ESG reporting, sustainable finance, CSRD, ESRS, SFDR, EU Taxonomy, ISSB (IFRS S1/S2), climate risk.

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NEGATIVE TRENDS IN FINANCIAL REPORTING DURING CRISIS: AN APPLIED STUDY ON STRATEGIC COMPANIES IN ROMANIA

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Abstract

This article examines negative trends in the financial reporting of listed companies in Romania during 2019–2023, in the context of multiple crises (pandemic, energy crisis, geopolitical instability). It analyzes both quantitative and qualitative data from the annual financial statements of companies in strategic sectors, highlighting conservative financial behavior, changes in profitability, and high levels of provisions. The conclusions address the economic and cognitive implications of management decisions under uncertainty.

Keywords: financial reporting, provisions, profitability, risk, economic crisis, neuroscience, Romanian companies.

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REMOTE, HYBRID, AND IN-OFFICE WORK: MANAGERIAL DECISIONS AND EMPLOYEE PERFORMANCE IN MULTINATIONAL COMPANIES IN ARAD, ROMANIA DURING COVID-19 CRISIS

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Abstract

This paper examines why multinational companies from Arad, Romania, scaled back remote and hybrid work models after COVID-19, by providing a dual perspective from employees and their managers and supervisors, on topics such as performance, collaboration and costs. This research fills a local evidence gap by focusing on decision-making in Arad multinationals, an area which was not previously documented.

To conduct this research, the quantitative approach was used to provide empirical results from a structured survey grounded in Contingency Theory and Kotler's Change Model. The survey was applied to employees and managers from 5 multinational companies headquartered or operating in Arad. The survey was sent to both regular employees and their direct managers or supervisors to capture matched organisational viewpoints. The survey received 343 valid responses, comprising 312 regular employees and 31 managers or supervisors. Responses were coded and analysed in IBM SPSS.

Employees report that working from home increased their performance and improved relationships with co-workers compared with in-office work. Manager's report the opposite, indicating perceived performance and collaboration were better in the office. Both groups agree that remote or hybrid arrangements reduced company costs.

This study explains why 5 multinational companies in Arad reverted to in-office from remote or hybrid work models, despite perceived cost savings.

Keywords: managerial decisions, employee performance, multinational companies, contingency theory, Kotter's change model.

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STUDY ON CORPORATE GOVERNANCE IN ROMANIA IN RELATION TO THE SITUATION IN EUROPE AND THE USA

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Abstract

Shareholder capitalism is an economic paradigm in which the fundamental objective of a company is to maximize shareholder value. This view was enshrined by Milton Friedman in 1970, with the famous statement that "the social responsibility of a company is to increase its profits". In corporate finance, this translates into focusing investment, financing and dividend policy decisions on increasing share prices and distributing value to shareholders. However, the experience of recent decades shows that the strict application of shareholder capitalism has produced both positive results (efficiency, innovation) and negative effects (short-termism, financial crises, ethical abuses).

Keywords: shareholder capitalism, investment, financing and dividend policy, governance model, audit, board of directors.

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EVALUATION OF THE PERFORMANCE OF EUROPEAN FUNDS MANAGEMENT IN THE CITY OF CHISINEU-CRIS AND OPTIMIZATION SOLUTIONS

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Abstract

This paper analyzes the performance of European funds management in the city of Chișineu-Criș, with a focus on the period 2020–2025, in the context of the National Recovery and Resilience Plan of Romania. The purpose of the research is to assess the level of absorption of funds, the distribution of projects by strategic areas and their impact on local development. The methodology applied consisted of the analysis of statistical indicators at the local level. The results highlight the fact that the city of Chișinău-Criș has recorded a constant increase in the value of funds attracted, with major projects in infrastructure, education and public services, but also with persistent challenges related to bureaucracy, lack of specialized human resources and administrative delays. The paper proposes solutions to optimize performance by consolidating staff training and strengthening inter-institutional collaboration. The conclusions emphasize the importance of an integrated and sustainable approach to the management of European funds, in order to maximize economic and social benefits in the city of Chișinău-Criș.

Keywords: European funds, Chișineu-Criș, performance, management, optimization, local development.

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MANAGERIAL PRACTICES FOR INTEGRATING WORK–LIFE BALANCE INTO HUMAN CAPITAL MANAGEMENT POLICIES IN THE CURRENT CONTEXT

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Abstract

In contemporary organizations, the pace of economic, social, and technological change has placed substantial pressure on employees as well as on management. The boundaries between work and non-work life are increasingly blurred by digital technologies, remote work, and flexible schedules. In this context, work–life balance (WLB) has gained salience not only as a personal aspiration but as a strategic organizational imperative. Human capital management (HCM) that neglects employee wellbeing is increasingly seen as unsustainable: high stress, burnout, disengagement, turnover, and even reputational damage are becoming risks.

This paper explores the array of managerial practices that embed well-being into HCM policies, with a particular focus on work–life balance measures. We examine how flexible working arrangements, psychological support, mentoring and professional development, organizational support and culture, as well as the role of leadership can help moderate stress, increase motivation, improve retention, and foster sustainable organizational performance. We draw on recent empirical studies and theoretical frameworks to provide a conceptual model, assess practice, and outline implications for managers.

In the 21st century, organizations operate within a volatile, uncertain, complex, and ambiguous (VUCA) environment shaped by rapid globalization, technological transformation, demographic shifts, and evolving employee expectations. Amid this turbulence, the human element remains central to sustainable performance. Increasingly, firms recognize that competitive advantage is no longer derived solely from capital or innovation, but also from how they manage and support their human capital. Within this context, employee well-being and work-life balance (WLB) have emerged as strategic priorities, essential to long-term organizational success.

Historically, work–life balance was viewed as a personal issue, often relegated to employees to manage on their own. However, contemporary research and corporate practice suggest that WLB must be embedded into the organizational system, especially through human capital management (HCM) strategies. This shift reflects a growing recognition of the interconnectedness between employee well-being, organizational climate, productivity, and retention.

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Technological advancements—while offering new forms of flexibility—have also created unintended consequences such as digital overload, blurred work–home boundaries, and “always-on” expectations. These challenges are compounded by increasing employee burnout rates, especially in knowledge-intensive sectors and post-pandemic hybrid work settings. Moreover, changing workforce demographics—such as the rise of dual-earner households, single parents, and aging workers—demand more inclusive and supportive workplace policies.

In response, progressive organizations are embracing a strategic human resource management (SHRM) approach that views employee well-being not as a cost but as an investment. A growing body of literature demonstrates that policies such as flexible work arrangements, mental health support, professional development, and inclusive leadership contribute not only to individual satisfaction but also to higher levels of engagement, innovation, and organizational resilience.

This paper aims to analyze and synthesize current managerial practices that integrate employee well-being—particularly work–life balance—into human capital management frameworks. It explores how these practices influence employee outcomes (such as motivation, stress, and retention) and organizational outcomes (such as performance, culture, and sustainability). Drawing upon established theories such as the Job Demands–Resources (JD-R) model and Social Exchange Theory, this paper provides a conceptual framework and evidence-based recommendations for managers and HR professionals.

By situating the discussion within current economic, social, and technological realities, this paper contributes to ongoing academic and practitioner debates about the future of work and the role of human capital strategies in achieving sustainable and socially responsible performance.

TRENDS AND INSIGHTS IN CORPORATE GOVERNANCE OF PUBLIC ENTERPRISES: A BIBLIOMETRIC STUDY

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Abstract

The way an organization is run, the mechanisms, practices or rules through which the management is carried out are constantly changing and adapting to new global trends. In this regards, corporate governance has gained more interest in recent years, being a topical subject, on the other hand, when it comes to the public sector, the situation is less favourable and interest is much lower. Studies regarding corporate governance of public enterprises are relatively fewer and indicate the existence of a still modest literature, which may also reflect the actual practice in this sector. Therefore, the research wants to present these gaps in the literature, aiming to determine trends and insights in the field. Therefore, in order to determine these, the bibliometric analysis of certain works indexed in the Web of Science Core Collection will be used as a study methodology and the results of the research will highlight the particularities of the corporate governance of public enterprises, focusing on the size of the literature, its areas of interest, concern in the subject over the years, as well as other characteristics of the analysed literary base. The research will bring a perspective on the current situation in the specialized literature and provide a point of reference for future studies.

Keywords: corporate governance, public sector, enterprise, bibliometric analysis.

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CURRENT TRENDS OF THE MARKETING MIX IN HIGHER EDUCATION: A BIBLIOMETRIC ANALYSIS

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Abstract

The topic of marketing mix in higher education has gained relevance due to its wide diversity. An example is how it can contribute to increasing opportunities from the perspective of students and universities. This research aims to determine the main terms that are shaping the marketing mix in the university sector by conducting a bibliometric analysis. A selection of documents from Scopus was analyzed using the VOSviewer software. The analysis maps show that the connection between the marketing mix and higher education is indisputable, gaining relevance in the last 10 years. Confirming the 5-cluster structure that allows for the design of marketing strategies focused on social marketing, gender, decision-making, sustainable development, and strategic planning to reach the largest possible audience. Although the terms obtained refer to the 7Ps, only price and promotion and the term e-learning, which is related to product and place, coincide. Therefore, physical evidence, people and processes need to be addressed more directly, confirming the opportunity to delve deeper into the study, design and application of the marketing mix for higher education. Furthermore, these results can be used as a reference for government, local and university managers when addressing the importance of the marketing mix in the decision-making processes for specific higher education institutions.

Keywords: marketing mix, higher education institutions, 7Ps, sustainable development and decision-making processes.

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RESILIENCE OF EUROPEAN HEALTHCARE SYSTEMS DURING THE PANDEMIC: LESSONS AND PERSPECTIVES FOR HEALTHCARE MANAGEMENT

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Abstract

The COVID-19 pandemic has severely tested the resilience of European healthcare systems, exposing vulnerabilities but also generating valuable lessons for future health management. This study analyses the evolution of infections, deaths, and fatality rates in 46 European countries between 2020 and 2024, using data from the World Health Organization and Our World in Data. Employing quantitative methods and statistical models (linear, quadratic, and power regression), the research explores the relationship between confirmed cases and mortality, assessing the extent to which resilience mechanisms influenced outcomes. Results show that while mortality increased with the number of infections, resilience measures significantly reduced fatality rates over time. The power model best explained the case-death relationship, highlighting sub-proportional growth of mortality in relation to infections, a sign of adaptive system capacity. Findings demonstrate that resilience is not an abstract concept but a measurable determinant of health outcomes, directly linked to preparedness, adaptability, and equity. The study concludes with three key lessons for future healthcare management: institutionalizing resilience, strengthening adaptability, and investing in equity and prevention. These elements are crucial to ensure that European health systems can effectively respond to future crises and safeguard population health.

Keywords: management, resilience, health system, pandemic, Covid-19, health management and planning.

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THE EVOLUTION OF TENDER PROCEDURES FOR PUBLIC PROCUREMENT CONTRACTS ON SEAP

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Abstract

Public procurement is seen as an important component of fulfilling government policy objectives and its primary purpose of providing goods and services in a timely, cost-effective, and efficient manner. Public procurement can play a pivotal role in raising the productivity level of the economy, increasing the efficiency of public sectors, and increasing public confidence in public institutions. International public procurement legislation is designed to ensure a level playing field and transparent competition to prevent corruption and preferential treatment practices which often have an impact on the way suppliers of products, services or works can operate and influence the relationships between stakeholders. The state budget is the main mechanism of each country's fiscal policy and is a powerful instrument used by governments to implement their economic policy. The state budget is the most fundamental part of public finance, whose task is to finance public expenditure. This article provides an overview of the evolution of public procurement procedures on the SEAP electronic platform in Romania over the last nine years, identifying the trend and the patterns in their structure.

Keywords: public procurement, state budget, domestic product, public expenditure on products, services and works.

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INTEGRATION OF ARTIFICIAL INTELLIGENCE IN GLOBAL CORPORATIONS AND ITS IMPACT ON INNOVATION MANAGEMENT

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Abstract

The integration of artificial intelligence (AI) in global corporations has become a strategic necessity in the context of accelerated digital transformation and growing competitive pressure. This paper analyzes the impact of AI on innovation management, with particular emphasis on its contribution to due diligence processes, where efficiency, accuracy, and risk assessment are critical for corporate decision-making. AI reshapes organizational structures, leadership, and governance by enabling automated data analysis, predictive modeling, and enhanced compliance monitoring.

The main objective of the study is to evaluate the adoption of AI in multinational corporations, focusing on its effects on innovation efficiency and due diligence performance. A mixed methodology was applied, combining quantitative data analysis of operational indicators with qualitative insights obtained from surveys and semi-structured interviews with managers and employees.

The results confirm that AI significantly reduces processing time and human errors, improves decision accuracy, and stimulates creativity in innovation processes. Within due diligence, AI facilitates faster identification of hidden risks, ensures greater transparency, and provides scalability across global operations. However, several challenges persist, including ethical concerns related to data privacy, difficulties in integrating AI with legacy systems, and the continuous need for specialized employee training.

The study concludes that AI is not merely a tool for automation but a transformative force with the potential to reshape organizational culture and leadership. To fully exploit its benefits, corporations must adopt strategic governance frameworks, foster a culture of innovation, and invest in human capital alongside technological infrastructure.

Keywords: Artificial Intelligence, Innovation Management, global corporations; Due Diligence, organizational transformation, digitalization.

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THE ROLE OF DIGITAL TECHNOLOGIES IN SHAPING CREATIVE ACCOUNTING PRACTICES

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Abstract

This paper explores the role of digital technologies in enabling, facilitating, or constraining creative accounting practices. While digital tools have improved the accuracy and efficiency of financial reporting, they also present new opportunities for circumventing transparency and exploiting regulatory gaps. To better understand perceptions and experiences related to this phenomenon, a structured questionnaire was distributed to a sample of 120 professionals in accounting, auditing, and financial management. The responses, analyzed quantitatively, reveal a dual perception: while many respondents acknowledge the benefits of digitalization in improving internal controls, a significant proportion believe that technology can also be used to obscure or manipulate financial outcomes. The paper discusses these findings in the context of regulatory challenges, ethical responsibilities, and the need for digital literacy among financial professionals. The study concludes by proposing a framework for mitigating the risks of creative accounting in the digital age through policy recommendations and enhanced professional training.

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EXPLORATORY STUDY OF THE IMPACTS OF THE COVID-19 CRISIS ON CUBAN TOURISM

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Abstract

Tourism has historically been one of the key strategic sectors for the Cuban economy, providing a significant source of foreign currency income, employment, productive linkages, and international projection. Before the COVID-19 pandemic, Cuba had consolidated a prominent position in the Caribbean as a tourist destination, with more than 4.2 million international visitors in 2019 and an expanding hotel infrastructure focused on sun and beach products, cultural tourism, and heritage tours. However, following the disruption caused by COVID-19 and its subsequent recovery, the sector has experienced a slow recovery compared to other destinations in the Caribbean. This exploratory study analyses the sector's performance over the past nine years (2016-2024) through a set of indicators that demonstrate its slow recovery. It also identifies factors contributing to these results, such as the global economic crisis and rising airline ticket prices. The study identifies future lines of research that can be derived from this analysis.

Keywords: tourism, COVID-19, tourism indicators, crisis management, exploratory research.

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TOWARDS AN EARLY WARNING SYSTEM FOR HIGHER EDUCATION: AUTOMATED RISK AND PERFORMANCE INDICATORS WITH EXPLAINABLE AI

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Abstract

The rapid increase of digital educational data collected through Student Information Systems, Learning Management Systems and online assessments is pushing universities to look for smarter ways of using this information. Artificial intelligence offers the tools needed to transform these large datasets into automated processes that can highlight risks and guide timely actions. This paper introduces a framework for an Early Warning System (EWS) that processes academic and behavioral indicators to support personalized learning and targeted interventions.

The proposed architecture is vendor-agnostic and integrates machine learning algorithms with MLOps workflows for continuous monitoring and recalibration. Explainable AI methods (SHAP, LIME) are included to provide clarity and actionable insights for educators, ensuring that predictions remain both reliable and understandable. A standardized dictionary of educational indicators forms the foundation for turning raw data into adaptive feedback mechanisms such as tutoring, counselling or personalized notifications.

By combining robust data analytics with ethical and legal governance (GDPR compliance, fairness auditing), the framework aligns with the track Intelligent Pedagogy: AI-Driven Personalized Learning Systems and Adaptive Educational Technologies. Its contribution is to strengthen student retention, improve academic performance and promote evidence-based decision-making in higher education.

Keywords: Early Warning System, personalized learning, explainable AI, higher education, Adaptive Educational Technologies, student retention.

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CONSIDERATIONS ON ROMANIA'S BUDGETARY CHALLENGES IN THE CURRENT EU AND EURO-ATLANTIC CONTEXT

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Abstract

This paper explores the structural dynamics and fiscal evolution of Romania's public defense expenditures within the broader context of national security and NATO obligations. Emphasis is placed on the correlation between strategic threats, economic constraints, and budgetary prioritization. The analysis integrates macroeconomic indicators, defense policy shifts, and historical spending patterns. Particular attention is given to post-2014 geopolitical tensions influencing defense allocations. The study employs both quantitative and qualitative methodologies to assess sustainability and efficiency. Findings reveal critical insights into Romania's defense financing trajectory and policy coherence in an evolving security landscape.

Keywords: sovereign budget, defense expenditures, sovereign debt, transatlantic defense strategies.

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THE OCTOBER VAT HIKE IN ROMANIA: FISCAL NECESSITY OR BURDEN ON HOUSEHOLDS?

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Abstract

This study analyzes the short- and medium-term effects of the recent VAT rate increase in Romania, effective October 1st, on household consumption behavior. Using national statistics and consumption models, the paper identifies shifts in spending patterns across income groups. It examines inflationary pressures, substitution effects, and expectations-driven consumption. The research also addresses fiscal motivations behind the policy and its social implications. Findings suggest a disproportionate impact on low-income households and essential goods. Policy recommendations focus on mitigating regressive effects while preserving fiscal consolidation goals.

Keywords: VAT increase, household consumption, inflationary pressures, fiscal policy.

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COGNITIVE SCHEMAS AND STRESS MANAGEMENT IN NEWLY HIRED EMPLOYEES IN THE POLICE INSTITUTION

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Abstract

The study aims to identify cognitive schemas and coping mechanisms among newly hired personnel in the Ministry of Internal Affairs, at the level of a Police subunit, in order to design a training program aimed at increasing resilience to institutional requirements.

The population with which the study was conducted consists of 197 police officers, agents and police officers, graduates of post-secondary/university schools in the field or hired from an external source.

Two research tools were applied to identify the link between cognitive schemas and coping strategies in order to design an institutional intervention program aimed at remediating early maladaptive cognitive schemas and developing adaptive coping mechanisms.

Keywords: stress, police officers, coping strategies, cognitive schemas, institutional intervention program.

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HUMAN-CENTRIC HRM IN THE AGE OF AI: BALANCING TECHNOLOGICAL INNOVATION WITH EMPLOYEE WELLBEING

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Abstract

The rapid integration of Artificial Intelligence (AI) into Human Resource Management (HRM) processes is transforming how organizations attract, manage, and retain talent. From automated recruitment to AI-driven performance evaluation and predictive analytics in workforce planning, technology offers unprecedented efficiency. However, this shift also raises critical concerns about transparency, fairness, emotional well-being, and the erosion of the human touch in HR practices. This paper explores the intersection between technological innovation and employee well-being, advocating for a human-centric approach to AI integration in HRM. The primary objective of the research is to investigate how organizations can implement AI-driven tools without compromising core human values such as empathy, trust, inclusion, and psychological safety. Specifically, it examines employee perceptions of AI in HR processes and identifies organizational practices that successfully balance automation with a supportive work environment. This study adopts a mixed-methods research design. A quantitative survey will be conducted among HR professionals and employees across various industries to assess attitudes toward AI-enabled HR tools, perceived risks, and satisfaction levels. In parallel, qualitative interviews with HR leaders will explore strategic decision-making processes, ethical concerns, and best practices in human-centric AI adoption. The combination of both methods ensures a comprehensive understanding of the phenomenon from both operational and experiential perspectives. Findings are expected to contribute to the ongoing discourse on ethical AI in HRM by providing actionable insights and a framework for human-centered digital transformation. This research also aims to support HR professionals in navigating the dual imperative of innovation and employee care, reinforcing HRM's evolving role as both a technological and empathetic function in the digital age.

Keywords: Human Resource Management, Artificial Intelligence, employee wellbeing, Human-Centric Design, ethical AI, digital transformation, mixed methods.

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DEVELOPMENT STRATEGIES IN THE FIELD OF ROMANIAN FRUIT AND VEGETABLE PRODUCTION

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Abstract

The paper aims to outline several development directions for Romanian fruit and vegetable production from the perspective of a broad SWOT analysis that starts from production, goes through an analysis of contemporary consumer behavior and ends with some viable development strategies in the medium and long term. The paper outlines development directions both at the level of public state institutions and at the level of private actors.

Keywords: agromarketing, agri-business, fruit and vegetable strategies.

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FROM BURNOUT TO ENGAGEMENT: ADDRESSING MOTIVATION DECLINE IN MODERN ORGANIZATIONS

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Abstract

In contemporary organizations, digital transformation, remote work, and increased work demands contribute to rising burnout and declining employee motivation. Employees often experience emotional exhaustion, disengagement, and a loss of purpose. This paper explores how organizations can shift from burnout to engagement by leveraging psychological safety, autonomy, and technology-enabled connection. The paper proposes an integrated conceptual framework for enhancing motivation via organizational culture and digital tools. The paper argues that while traditional financial incentives have lost much of their motivational power, new approaches grounded in psychological safety, empowerment, and digital collaboration are essential for building resilient, innovative, and engaged workforces.

Keywords: burnout, engagement, motivation, psychological safety, autonomy, remote work.

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PERCEPTIONS, COMFORT AND ACCEPTANCE OF THE DIGITALLY-ASSISTED MANAGER IN ORGANIZATIONS

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Abstract

The digital environment is increasingly imposing itself within the organizational framework and digital tools such as artificial intelligence are becoming a habit and no longer remain the idea of something new; as a consequence, managers of contemporary organizations are changing and with this change, confusion, reluctance, and even preferences may arise among employees. They might not only face difficulties in adapting to a digitally assisted manager, but could also question the efficiency of the digitally-assisted decisions made by them. Therefore, this paper pursues and is based on one main objective, namely to show what employees' perceptions are of this „modern manager”. The chosen study methodology is quantitative, built around a questionnaire whose purpose was to collect people's perceptions regarding the comparative perspective between the traditional and digitally assisted manager, their comfort with this new type of manager and also their willingness to accept it. The research results will determine elements such as the role of empathy, efficiency, the importance of human relationships, the willingness to work and accept the modern manager, as well as the perception of empathy and efficiency among the two types of managers. Hence, the study attempts to make a significant contribution to understanding not only current perspectives in the contemporary organizational framework, but also to highlight possible future directions.

Keywords: manager, digitally assisted, decisions, efficiency, organizations, Artificial Intelligence.

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THE ADVANTAGES AND RISKS OF ORGANIZATIONAL DECISION-MAKING DIGITALIZATION: A COMPARATIVE BIBLIOMETRIC APPROACH TO AN EMERGENT LITERATURE

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Abstract

With the digitalization of the decision-making process being a relatively new topic, the specialized literature is still in the process of formation, setting trends and highlighting the advantages and risks that come with it. Like any new field of research, this one also faces a lack of studies as well as limited interest among researchers in exploring the subject. Moreover, in emerging areas, the benefits that a new practice can bring or the dangers it can cause are often among the first and most relevant questions that arise and are analysed. Therefore, the central objective of the paper appears, namely to examine trends in the specialized literature regarding the advantages and risks of the digitalization the decision-making process. Thus, the paper will focus on conducting and comparing two bibliometric analyses that reflect the two central contexts of the research and will aim to confirm the novelty of the subject, as well as to identify the area of higher interest between the two. Regarding the methodology, the analyses will be carried out using data extracted from the Web of Science Core Collection and will be processed mainly via VOSviewer software. The research results may be used in the future as reference points for a more updated literary base, but at the same time they will also serve as identifiers of current directions.

Keywords: digitalization, decision-making, advantages, risks, bibliometric analysis.

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CAREER MANAGEMENT AND WORK-LIFE BALANCE: A QUALITATIVE STUDY ON ORGANIZATIONAL PERFORMANCE FROM A PROTEAN CAREER PERSPECTIVE

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Abstract

The study investigates how policies and practices in organizations support both career management and work-life balance (WLB) in relation to organizational performance. The theoretical basis of the research is the concept of protean career, which focuses on self-direction and personal values orientation. In this context, organizational policies are gaining increasing importance, being influenced by uncertainties and increased pressures on managers, whether in leadership or execution positions. The methodology used is a qualitative one, based on 67 semi-structured interviews with managers from private companies and public institutions. The interviews were structured around four main themes: autonomy in decision-making, career management, work-life balance and role conflict & career sustainability. The research instrument combined open-ended questions with items rated on a 1-5 Likert scale, which allowed for a mixed analysis that combines professional experiences with participants' perceptions. The results aim to highlight how organizations' policies on career and work-life balance influence performance through employee retention and customer satisfaction. In addition, the study highlights how autonomy and role clarity are important for the sustainability of managerial careers. The research contributes to the application of the protean career concept in organizations and highlights the close links between career management, work-life balance and organizational performance.

Keywords: career management, work-life balance, protean career, organizational performance, decisional autonomy, role conflict.

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FROM CRISIS TO OPPORTUNITY: INNOVATIVE STRATEGIES OF COMPANIES IN VOLATILE ECONOMIES

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Abstract

In volatile economies, crises are not merely obstacles but also opportunities for innovative companies. This research explores the strategies through which organizations transform uncertainty into competitive advantage, highlighting the roles of creativity, digitalization, and adaptability. The study provides an integrated perspective on how companies can successfully navigate economic turbulence, generating long-term value and sustainability.

Economic crises and market volatility represent major challenges for companies, testing both their adaptability and capacity for innovation. This research explores how organizations transform these difficult moments into strategic opportunities by developing innovative solutions that enable them to maintain competitiveness and ensure long-term sustainability.

The study analyzes different types of companies, from SMEs to multinational corporations, identifying crisis response models and strategies that generate economic and organizational value. By combining qualitative analysis with quantitative data, the research highlights the role of creativity, digitalization, and organizational adaptability in building competitive advantage in volatile economies. The results emphasize that, despite uncertainty, companies can transform risks into opportunities through innovative strategic thinking, thus offering both a practical and theoretical perspective on crisis management in the contemporary business environment.

To support the above, we can develop a conceptual economic model that illustrates how companies transform crises and volatility into opportunities through innovative strategies.

Economic Model: Transforming Crisis into Opportunity through Innovation

1. Inputs (External and Internal Factors)

- External Factors: economic crises, market volatility, technological changes, fiscal regulations.

- Internal Factors: financial resources, human capital, innovation capacity, digital infrastructure.

2. Process (Adaptation and Innovation Mechanisms)

Risk and Opportunity Analysis: assessing the impact of crises and identifying potential growth opportunities.

Innovative Strategies:

- Transforming products and services to meet evolving market needs.

- Digitalization and adoption of emerging technologies.

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- Reorganizing internal processes for efficiency and flexibility.

Strategic Decisions: rapid adaptation to unstable economic contexts.

3. Outputs (Economic and Organizational Results)

- Increased competitive advantage.

- Maintenance or growth of market share during crises.

- Generation of economic and organizational value.

- Long-term sustainability and organizational resilience.

4. Feedback and Adjustment

- Continuous monitoring of results and real-time strategic adjustment.

- Organizational learning to prepare for future crises.

Visual Flow Diagram Representation:

- Crisis/Volatility → Risk & Opportunity Analysis → Innovative Strategies → Competitive Advantage/Sustainability → Feedback

CAREER MANAGEMENT AND WORK-LIFE BALANCE: A QUALITATIVE STUDY ON ORGANIZATIONAL PERFORMANCE FROM A PROTEAN CAREER PERSPECTIVE

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Abstract

This paper examines the role that internal control plays in ensuring that public cultural institutions are properly governed. This tool is considered essential to maintain efficiency and clarity in the face of current challenges. The research used a quantitative survey of 100 accounting and internal audit specialists, managers, directors, administrative staff with relevant responsibilities in internal control, as well as members of control committees or boards of directors from museums, public libraries, cultural centers, public theatres and other cultural institutions subordinated to public authorities in the Southern Muntenia Region, applied between July and September 2025. The survey collected information on the degree of implementation of internal control systems, problems encountered and solutions for improving procedures. The data analysis showed that internal control must adapt to legislative, technological and social changes and that employees must be continuously trained. The study provides a practical insight into how public cultural institutions can use appropriate internal control to increase efficiency, transparency and managerial accountability.

Keywords: internal control, governance, cultural institutions, transparency, internal audit.

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ETHICS, CORPORATE GOVERNANCE AND PROFESSIONAL RESPONSIBILITY: A CONCEPTUAL MODEL FOR THE MODERN ACCOUNTANT IN THE DIGITAL AND ESG ERA

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Abstract

The paper provides a synthesis of recent literature regarding the accounting profession, bringing together ideas from the field of professional ethics, corporate governance and professional responsibility. We show how digitalization and sustainability requirements are changing both the work and the identity of today's accountants. The aim is to propose a conceptual model that goes beyond fragmented descriptions of the current role of the accountant. Methodologically, we carefully reviewed the literature, extracting recurring concepts and grouped them inductively into three dimensions: normative (standards, codes of ethics and regulations), functional (assurance activities, internal control, consultancy, ESG reporting; responsible use of artificial intelligence) and identity-related (values, professional identity, the social role of accounting work). The results show how compliance pressures, technology and societal expectations are transforming the profession from task execution to a pronounced advisory role. We also explain how governance mechanisms can use accounting for transparency and for the support of sustainability objectives (e.g., under CSRD, accountants coordinate the collection of ESG indicators at the level of internal and external activities and processes). The contribution of the paper lies in the creation of a conceptual model, and also in its implications for education, standard setting, and organizational design.

Keywords: professional ethics, corporate governance, professional responsibility, digitalization and AI in accounting, sustainability/ESG reporting, professional identity.

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CONCEPTUAL DELIMITATIONS OF SUSTAINABLE DEVELOPMENT

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Abstract

This study examines the concept of sustainable development, its evolution and significance, with the purpose of explaining its main interpretations from the early definitions to its contemporary implications. It traces the shift from the notion of “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” to a multidisciplinary approach adopted at the global level, in which the circular economy represents a means of achieving sustainability. The findings of the analysis highlight that sustainability is a complex concept, whose absence threatens economic and social balance through climate change, biodiversity loss, and rising inequalities. Furthermore, the analysis emphasizes the global interdependence of resources, the inherent difficulty of defining the needs of future generations, and the essential role of companies and institutions in the transition towards circular and responsible economic models. The study also presents corporate and institutional solutions, such as sustainability reporting, the use of the Balanced Scorecard, and the implementation of national and European strategies. Sustainable development requires fundamental changes in production, consumption, and governance, as well as international cooperation to ensure the balance between economy, society, and the environment.

Keywords: sustainable development, economic and social balance, circular economy.

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THE IMPORTANCE OF INTANGIBLE ASSETS IN RECOGNIZING A COMPANY'S VALUE

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Abstract

This research examines the strategic significance of intangible assets in corporate valuation and investigates the disparity between market value and book value, which arises from their underrepresentation. Drawing on theoretical frameworks and empirical evidence, the study highlights the role of accounting standards in the recognition, measurement, and disclosure of intangible assets. It further discusses the implications for investors, financial analysts, and company management when such assets are overlooked or misrepresented. The findings underscore the need to update valuation models and reporting practices to more accurately reflect intangible contributions to firm performance and competitive advantage. The paper concludes by recommending policy and regulatory adjustments to improve transparency and accuracy in corporate valuation.

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AI-DRIVEN DIGITAL TWINS FOR ORGANIZATIONAL CONTINUITY: NARRATIVE COHERENCE, MEMORY, AND VALUE ALIGNMENT

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Abstract

Leadership succession is one of the most delicate challenges for contemporary organizations. Transitions often expose firms to crises of continuity, erosion of culture, and the loss of tacit knowledge embedded in the communicative style and cognitive framing of outgoing leaders. Traditional mechanisms of succession planning such as mentorship, leadership pipelines, and governance codification capture explicit procedures but rarely preserve the distinctive ethos and narrative identity that founders and executives imprint on their firms. At the same time, artificial intelligence is opening new possibilities for continuity by enabling the construction of digital twins: AI-driven representations of leaders that simulate reasoning, communicative tone, and value preferences.

This paper explores how digital twins can be conceptualized not merely as technical models but as organizational agents capable of transmitting culture and sustaining leadership ethos. To build this argument, the study draws inspiration from a parallel field: NPC (Non-playable characters) pedagogy in video games. Non-playable characters, when designed with adaptive memory and narrative coherence, have been shown to influence reflection, empathy, and ethical reasoning. The TREES framework (Tourism, Responsibility, Exploration, Environment, Story), developed in the field of responsible tourism, has recently been embedded into NPCs to structure value-oriented experiences. By analogy, we propose that digital twins can integrate a TREES-inspired design, operationalized as stakeholder orientation, ethical responsibility, organizational exploration, systemic awareness, and narrative coherence.

The contribution of this study is twofold. Theoretically, it positions digital twins within management scholarship as value-carriers, not only decision-support tools.

Methodologically, it proposes a design framework structured around three pillars (narrative, memory, and value alignment) that link insights from intelligent pedagogy to organizational continuity. Through this framework, digital twins are reimagined as continuity agents that preserve organizational ethos, support adaptation, and sustain cultural identity during succession. The paper concludes by outlining implications for management practice and by highlighting ethical, psychological, and governance challenges that must be addressed for responsible adoption.

Keywords: Artificial Intelligence, Digital Twins, leadership continuity, NPC pedagogy, TREES framework, organizational culture, succession planning.

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AI-DRIVEN INNOVATIONS IN PERSONAL FINANCE: SHAPING THE FUTURE OF FINANCIAL DECISIONS

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Abstract

The global boom of artificial intelligence (AI) is one of the main and biggest challenges of the contemporary world, bringing a new era that will reshape and fundamentally transform the existence of individuals, businesses, and society as a whole. This is also evident in the financial domain, where the fusion of this advanced technology is redefining the ways in which individuals organize and manage their financial resources. This paper explores the key applications of AI in personal finance, including budgeting and expense tracking, robo-advisory services, debt management, and credit monitoring. It further emphasizes both the benefits—such as automation, accessibility, and improved decision-making—as well as the associated challenges, particularly regarding data privacy, the absence of human judgment, and algorithmic bias.

Keywords: Artificial Intelligence, personal finance, financial resources management, financial decision-making, financial technology.

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MANAGERIAL ACCOUNTING AND ECONOMIC SUSTAINABILITY IN THE BAKERY INDUSTRY

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Abstract

The bakery industry faces increasing challenges related to volatile raw material prices, rising energy costs, and growing consumer expectations for both quality and affordability. In this context, managerial accounting and cost calculation methods play a crucial role in ensuring economic sustainability and supporting informed decision-making. This study explores how modern approaches to cost management, such as Activity-Based Costing (ABC) and responsibility centers, can provide more accurate cost allocation, enhance transparency, and improve performance evaluation in bakery enterprises. Moreover, the integration of managerial accounting with sustainability objectives allows businesses to monitor resource efficiency, reduce waste, and align financial performance with environmental and social responsibility. The findings emphasize that adopting advanced cost accounting tools not only strengthens competitiveness and efficiency but also contributes to the long-term sustainability and resilience of bakery businesses in a dynamic food industry.

Keywords: managerial accounting, cost calculation, bakery industry, sustainability, competitiveness.

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THE IMPACT OF BLOCKCHAIN AND SMART CONTRACTS: EFFICIENCY, CHALLENGES, AND IMPLICATIONS IN ACCOUNTING

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Abstract

This study examines the impact of blockchain technology and smart contracts on economic and accounting processes, highlighting their potential to enhance transparency, efficiency, and transaction security. The analysis is based on a critical review of the specialized literature and on the examination of relevant case studies regarding the use of smart contracts in accounting, auditing, and supply chain management. The findings indicate that blockchain, through its characteristics of decentralization and immutability, provides a secure framework for managing financial information. The integration of smart contracts enables the automation of contractual obligations, the reduction of human errors, and the optimization of operational processes. The identified benefits include lower intermediation costs, faster transaction verification, and an increased level of trust between parties. However, large-scale implementation is hindered by the lack of an adequate regulatory framework, technical complexity, and risks associated with cybersecurity. Blockchain and smart contracts have a significant disruptive potential in the accounting and legal fields, contributing to a profound transformation of business practices. In order to fully leverage this potential, legislative adaptation and substantial investments in technological infrastructure and professional training are required.

Keywords: blockchain technology, smart contracts, accounting digitalization, financial transparency, operational efficiency, cybersecurity risks.

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THE IMPACT OF ARTIFICIAL INTELLIGENCE ON ORGANIZATIONAL MANAGEMENT AND EMPLOYEE WORK-LIFE BALANCE

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Abstract

The integration of Artificial Intelligence (AI) in organizations has transformed business operations, improving productivity, efficiency, and decision-making, with impact on the entire activity of management. However, the adoption of AI systems also reshapes the nature of work, impacting work-life boundaries, employee autonomy, and stress levels. It is important to understand how AI impacts the activity of the entities and the private life balance of employees, especially in hybrid or remote work settings. From this perspective, it is useful to analyze how the implementation of AI in organizations changes the employees' lives (both professional and personal), and also the perceptions/feelings that individuals express towards the implementation of AI at their workplace.

This study analyzes the interplay between AI, organizational management and the balance of work-private life, introducing novel constructs and hypotheses unanalyzed in the literature. The novelty of the paper reveal how AI integration in organizations affects employees' perception of their work-life balance, while exploring mediating and moderating factors influencing this relationship by using the structural equation modelling.

Keywords: Artificial Intelligence, organizational management, work-life balance, employees.

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RESILIENCE OF UKRAINE'S FOOD SYSTEM UNDER WAR CONDITIONS: INTEGRATING LOCAL COOPERATION, INSTITUTIONAL ADAPTATION AND INNOVATIVE STRATEGIES

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Abstract

This study examines the resilience of Ukraine's agro-food system amid the disruptions caused by Russia's full-scale military aggression, emphasizing the critical role of local cooperation, institutional adaptation, and innovation. The war has led to the destruction of logistical chains, the contamination and inaccessibility of arable lands, and the weakening of centralized supply mechanisms. In response, local communities have initiated autonomous strategies to restore food access and economic viability.

Drawing on historical analysis of cooperative movements in the Western Ukraine within the period of 1920s-1930s, this paper substantiates contemporary community-based food initiatives within a broader legacy of socio-economic self-organization. The reactivation of cooperative mechanisms during wartime highlights their potential for adaptive resilience.

The research utilizes a combination of comparative historical methodology, statistical review, and institutional analysis to evaluate the structural constraints limiting cooperation in Ukraine, like legal fragmentation, financial instability and low institutional trust. Despite these challenges, the crisis has catalyzed novel models of partnership among producers, municipalities, and civil society actors.

This paper argues for a national policy of "facilitated entry" into cooperative networks, supported by digital tools, transparent regulation, and strategic public-private cooperation. International comparisons with Central and Eastern Europe suggest that when cooperation is embedded in a supportive policy environment, its contribution to local food systems can be both measurable and sustainable.

Ultimately, the study conceptualizes local cooperation as a multi-scalar mechanism of food security—one that transcends geographic proximity through digital integration, and transforms crisis into an opportunity for systemic renewal.

Keywords: food security, cooperation, institutional resilience, wartime economy, agro-food innovation, Ukraine.

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MANAGEMENT OF RURAL COMMUNITIES IN THE CONTEXT OF STRUCTURAL TRANSFORMATIONS: DEFINING FACTORS AND STRATEGIES FOR SUSTAINABLE DEVELOPMENT

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Abstract

The structural and socio-demographic transformations of the Romanian rural space, accentuated by complex phenomena such as rural-urban migration, demographic aging, persistent economic disparities, and unequal access to resources, necessitate a profound reevaluation of traditional paradigms of community development intervention. In this context, community development management transcends its traditional administrative and punctual character, requiring a strategic, integrated, and participatory approach focused on the sustainable valorization of local resources and the strengthening of social cohesion. This study aims to provide a theoretical and practical analysis of the defining factors shaping rural communities, considering both traditional and emerging elements, and exploring their role in the dynamics of local development. The stages of rural economic development are identified, and the necessity of adopting a managerial approach based on principles such as active community participation, authentic local leadership, decision-making transparency, and multidimensional sustainability is argued. The study contributes to consolidating a robust conceptual and operational framework intended to guide the formulation and implementation of public policies and intervention strategies in rural environments, with the fundamental objective of promoting resilient, adaptable, and development-oriented communities.

Keywords: sustainable development, rural management, community development, local leadership, community participation, community factors, rural area.

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SUSTAINABLE URBAN PATH OF ESG INTEGRATION DRIVEN BY DIGITAL TWIN TECHNOLOGY

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Abstract

Digital twin technology provides innovative solutions for the integration of environment (E), society (s) and Governance (g) principles between cities and communities by building a virtual image of the physical world. At the environmental level, it optimizes energy management and circular economy through real-time data to help carbon neutrality; The traffic digital twin can improve the peak traffic efficiency by 20%. In the social dimension, the smart community scheme reduced energy consumption by 23% and was embedded in a 15 minutes life circle, and residents' satisfaction increased by 35%; The elderly friendly community optimizes the traffic layout through digital twins and promotes the accurate planning of aging facilities; In the education scene, digital twin technology promotes resource sharing and closes the gap between urban and rural education. In terms of governance, Shenzhen "smart city icityos" integrated IOT data to realize energy consumption visualization, and the overall energy consumption of the city was reduced by 18%; The "three body city" system in Shanghai has improved the efficiency of government affairs, reduced the overtime handling by 80%, and ensured privacy and security through data encryption.

Technically, digital twin integrates the Internet of things, BIM, etc. to build high-precision models, and combines AI to achieve intelligent decision-making, which has been applied to energy management, green transportation and other scenarios. Current challenges include data privacy, cross sectoral collaboration and technology inclusion. The future direction focuses on the integration of AI's original twin and meta universe governance, and the nationwide participation in carbon footprint tracking and standard system construction. Digital twin embeds the ESG principle into the whole life cycle of the city through the "data model decision" closed loop, providing a quantifiable path to achieve the goal of sustainable development. It is necessary to strengthen the ethical framework and cross sectoral collaboration to ensure universal benefits.

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