

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

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BOOK OF ABSTRACTS

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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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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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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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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 proved 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 organizational efforts. 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 year, 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.

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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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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