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RESEARCH AND
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OSEEC 2023

CONFERENCE PROGRAMME 13th-14th of October, 2023

UAV – OSEEC CONFERENCE
Moneasa, Arad County





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OFFICIAL OPENING CEREMONY AND PLENARY SESSION

Thursday, October 12, 2023

14:00 – 19:00 Welcoming guests, Hotel Parc, Moneasa – location of the Conference

19:00 – 00:00 Welcome dinner

Friday, October 13, 2023

8:00 – 9:00 Registration of participants, Moneasa, Hotel Parc

9:00 – 10:45 Festive opening, Moneasa, Hotel Parc, Conference room

Moderator: **BOGDAN COSTEA**, Arad Television

ORGANIZERS SPEECH

RAMONA LILE, Rector of *Aurel Vlaicu University of Arad*

GRIGORIE SANDA, Dean of Faculty of Economics, *Aurel Vlaicu University of Arad*

SPONSORS SPEECH

BOGDAN ANDRICA, Director of *Transylvania Bank Arad*

PARTNERS AND GUESTS SPEECH

MARIAN SIMINICĂ, Executive Director of *Institute of Financial Studies (ISF)*

PAUL BARANGA, Director of the Integrated Supervision of the *Financial Supervisory Authority (ASF)*

ALEXANDRU CIUNCAN, President and General Manager of the *National Union of Insurance and Reinsurance Companies in Romania (UN SAR)*

ȘTEFAN MUSGOCIU, Specialist Business Development and Public Affairs at *Bucharest Stock Exchange (BVB)*

TUDOR IRIMIEA, Sales Director at *BT Asset Management*

10:45 – 11:00 Coffee break



11:00 – 13:00 Keynote speakers - Plenary presentations

HE'S ACTIVE ROLE IN THE SUSTAINABLE DEVELOPMENT OF THE SOCIETY, **ADRIANA TIRON-TUDOR**, *Babeș-Bolyai University of Cluj-Napoca*

IMPROVING THE QUALITY OF FINANCIAL AND ACCOUNTING INFORMATION BY STRENGTHENING THE FINANCIAL AUTONOMY OF UNIVERSITIES, **LILIA GRIGOROI**, *Academy of Economic Studies of Moldova*

PRESENTATION OF THE PLATFORM - INTELLIGENT ANALYSIS AND PREDICTION OF THE ECONOMIC AND FINANCIAL CRIME IN A CYBER-DOMINATED AND INTERCONNECTED BUSINESS WORLD, **MONICA-VIOLETA ACHIM**, *Babeș-Bolyai University of Cluj-Napoca*

ENSURING THE CONTEMPORARY SPECIALIST'S PERFORMANCE THROUGH THE CLIENT'S PERSPECTIVE, **LILIA ȘARGU**, *University of European Studies of Moldova*

ECONOMIC GROWTH OR REGRESSION-CONCEPTIONS OF SINGLE TAXATION VS. PROGRESSIVE TAXATION, **TAMAȘ-SZORA ATTILA**, *1 Decembrie 1918 University of Alba Iulia*

INTEGRATING ESG FACTORS IN BUSINESS VALUATION METHODS. A REVIEW OF THE CURRENT STATUS, ISSUES AND TAKES, **DANIEL MANAȚE**, *Faculty of Economics, Aurel Vlaicu University of Arad*

13:00 – 15:00 Lunch break, Restaurant of Hotel Parc

15:00 – 18:00 PAPER PRESENTATION (also accessing ZOOM Platform)

SECTION I – Conference Room, Hotel Parc

Moderators: **GEORGIANA-RALUCA LĂDARU**, *ISF*
SILVIU-GABRIEL SZENTESI, *UAV Arad*

SECTION II – 2nd Conference Room, Hotel Parc

Moderators: **MARIAN SIMINICĂ**, *ISF*
DANIEL MANAȚE, *UAV Arad*

15:00 – 17:00 Workshop ISF with special guests - Terrace, Hotel Parc

Participants: students of Faculty of Economics, UAV Arad

Topics:





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- ✓ FINANCIAL EDUCATION – THE KEY TO THE DEVELOPMENT OF AN ECONOMY, **ALEXANDRU CIUNCAN**, *UNRAR*
- ✓ LEGISLATIVE NEWS REGARDING THE REGULATION OF FINANCIAL MARKETS, **PAUL BARANGA**, *ASF*
- ✓ BVB AND THE ROMANIAN CAPITAL MARKET - TIPS & TRICKS FOR BEGINNERS, **ȘTEFAN MUSGOCIU**, *BVB*
- ✓ ROMANIA – A BEAUTIFUL PERSPECTIVE, **TUDOR IRIMIEA**, *BT Asset Management*

19:00 – 00:00 Gala dinner

Saturday, October 14, 2023

8:00 – 10:00 Breakfast

10:00 – 11:30 PAPER PRESENTATION (also accessing ZOOM Platform)

SECTION III – Conference Room, Hotel Parc

*Moderators: LARISA IVAȘCU, UPT
LAVINIA-DENISIA CUC, UAV Arad*

Free time / Visiting the Moneasa resort



SECTION I (Conference Room, Hotel Parc)

MANAGEMENT, MARKETING AND BUSINESS ADMINISTRATION

BÂTCĂ-DUMITRU CORINA-GRAZIELLA, ȘENDROIU CLEOPATRA, CUC LAVINIA-DENISIA, A NEW CHALLENGE IN THE RISK MANAGEMENT: SUSTAINABILITY RISKS

BÂZU SORIN-GABRIEL, THEORETICAL APPROACHES REGARDING PERFORMANCE MANAGEMENT IN PUBLIC ADMINISTRATION

BREAZ TEODORA-ODETT, DRIVERS FOR UNIVERSITIES CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS: AN ANALYSIS OF ROMANIAN UNIVERSITIES

BREAZ TEODORA-ODETT, CIOLOMIC IOANA-ANDREEA, DRAGOLEA LARISA-LOREDANA, MOISA CLAUDIA-OLIMPIA, THE EMERGENCE AND DEVELOPMENT OF STRATEGIC MANAGEMENT IN THE SPORTS INDUSTRY

BREAZ TEODORA-ODETT, DRAGOLEA LARISA-LOREDANA, SOLOMON ALINA-GEORGIANA, JALBĂ LUMINIȚA, FINANCIAL RISK MANAGEMENT IN AN INCREASINGLY DYNAMIC SOCIETY

BUJOR OLEG, LISII ALIONA, GOREMICHINA OLGA, FEATURES OF THE MANAGEMENT SYSTEM OF CUSTOMER-ORIENTED COMPANIES IN VARIOUS TYPES OF MANAGEMENT AND MARKETING

CIOLOMIC IOANA-ANDREEA, MOISA CLAUDIA-OLIMPIA, PUTAN ALINA, TRIF GEORGIANA-MARIA, THE CONCEPT OF CORPORATE GOVERNANCE IN STATE-OWNED ENTERPRISES: EMERGENCE, EVOLUTION AND DEFINITIONS

CIONTESCU MARIAN, POPESCU CONSTANTIN, THE QUALITY OF EDUCATION, A PERMANENT PRIORITY FOR ANY ORGANIZATION PROVIDING EDUCATION

CONSTANTIN IONUȚ-CONSTANTIN, PROMOTING BIODIVERSITY: A KEY PILLAR OF SUSTAINABLE CORPORATE PRACTICES

CRISTE CRISTINA, MAN CIEL, LOBONȚ OANA-RAMONA, EVALUATING THE PERFORMANCE OF ELECTRONIC GOVERNANCE: A NEW INTEGRATIVE APPROACH

CROITORU GABRIEL, FLOREA NICOLEȚA-VALENTINA, ROBESCU VALENTINA-OFELIA, STROE ALINA-ȘTEFANIA, CUMPĂNĂȘU VASILE, MEASURING THE IMPACT OF EMPLOYEES' WELL-BEING ON ORGANIZATIONAL PERFORMANCE

CUCERZAN TEODORA, NON-FINANCIAL REPORTING AND DIGITALIZATION-KEY FACTORS IN STAKEHOLDER'S MANAGEMENT

CULIPEI LAURA-CĂȚĂLINA, UNGUREANU BIANCA-ANTONELA, ȘARGU NICU, PRIGOREANU IOAN, THE ROLE OF LEADERSHIP IN THE SUSTAINABLE DEVELOPMENT STRATEGY OF THE COMPANY



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DUMITRACHE (TORCICĂ) GHEORGHÎȚA, MOLDOVAN (DURNEA) ANGELA-LUMINIȚA, THE IMPACT OF QUALITY MANAGEMENT IN EDUCATION ON SOCIAL CHALLENGES

FAUR LAZĂR, SUSTAINABLE URBAN DEVELOPMENT THROUGH RESILIENCE OF ECONOMIC ACTIVITIES SUPPORTED BY PUBLIC-PRIVATE PARTNERSHIP

IORDACHE CĂTĂLIN-VASILE, IACOB CONSTANTIN-CIPRIAN, COMMUNICATION, INNOVATION AND RESILIENCE IN A HOSTILE CONTEXT

ISTRATE GEORGE-ALEXANDRU, HRESTIC MARIA-LUIZA, INTERCONNECTIONS BETWEEN COMMUNICATION STRATEGIES AND THE OPTIMIZATION OF EFFICIENCY IN PUBLIC ADMINISTRATION

JIZDAN ANDREI, KANBAN METHOD-MANAGEMENT TOOL FOR TRADE ENTITIES

KAUR KOMALPREET, ISAC FLORIN-LUCIAN, BILȚI RALUCA-SIMINA, OPREA (BÎRLĂ) DANIELA-CORINA, STEAMING INSIGHTS: FACTORS IMPACTING THE BUYING DECISIONS OF COFFEE CONSUMERS

MIHAI (VASILE) IULIANA, ȘTEFAN MARIA-CRISTINA, NICOLA (STAN) ANA-MARIA, THE IMPORTANCE OF THE TEACHER AS AN AGENT OF CHANGE FROM THE PERSPECTIVE OF CONFLICT MANAGEMENT IN THE EDUCATIONAL ENVIRONMENT

MOISA OLIMPIA-CLAUDIA, BREAZ TEODORA-ODETT, DRAGOLEA LARISA-LOREDANA, EDUCATION AND HOSPITALITY INDUSTRY PAST, PRESENT AND FUTURE

POPESCU CONSTANȚA, BONDAC GEORGIANA-TATIANA, THE EFFECTS OF DIGITIZATION ON THE INSTRUCTIVE-EDUCATIONAL ACT IN THE SCHOOL ORGANIZATION

POPESCU CONSTANȚA, GEORGESCU DIANA-NICOLEȚA, DATA-BASED LEADERSHIP – AN EFFECTIVE STRATEGY FOR IMPROVING EDUCATION QUALITY AND STUDENT OUTCOMES

RAN TAO, HOW DOES CLIMATE POLICY UNCERTAINTY AFFECT THE CARBON MARKET?

STANCU SIMONA, THE EFFECTS OF INTEGRATING AI TECHNOLOGY IN ORGANIZATIONAL COMMUNICATION

SZENTESI SILVIU-GABRIEL, TRIFAN VANINA-ADORIANA, PANTEA MIOARA-FLORINA, HAȚEGAN CAMELIA-DANIELA, SINACI MARIA, DEVELOPMENT AND VALIDATION OF A MANAGERIAL MODEL TO UNDERSTAND TAXPAYERS ATTITUDES AND PERCEPTIONS TOWARDS TAX COMPLIANCE

ȘARGU LILIA, PRIGOREANU IOAN, ȘARGU NICU, IGNAT GABRIELA, PERSPECTIVES OF DEVELOPMENT THE AGRICULTURE 4.0 REGARDING THE SUSTAINABILITY OF AGRICULTURAL FARMINGS IN ROMANIA

ȚÎRCOVNICU GEORGIANA-IOANA, HAȚEGAN CAMELIA-DANIELA, INTEGRATION OF ARTIFICIAL INTELLIGENCE IN THE RISK MANAGEMENT PROCESS: AN ANALYSIS OF OPPORTUNITIES AND CHALLENGES

UNGUREANU BIANCA-ANTONELA, CULIPEI LAURA-CĂTĂLINA, ȘARGU NICU, PRIGOREANU IOAN, IMPROVING ORGANIZATIONAL PERFORMANCE THROUGH EFFECTIVE LEADERSHIP SKILLS



UNGUREANU GEORGE, IGNAT GABRIELA, ȘARGU LILIA, UNGUREANU BIANCA-ANTONELA, JITAREANU SERGIU, *PERFORMANCE ANALYSIS WITHIN PUBLIC SERVICES (CASE STUDY: IAȘI AGRICULTURE PAYMENTS AND INTERVENTIONS AGENCY)*

VLAD CIPRIAN-SORIN, MIRCEA IULIA-IOANA, IVAȘCU LARISA, ROȘCA EUGEN, *THE FUTURE OF PUBLIC ADMINISTRATION. PERSPECTIVES ON INTERACTING WITH THE PUBLIC THROUGH ARTIFICIAL INTELLIGENCE*

SECTION II (2nd Conference Room, Hotel Parc)

ACCOUNTING, FINANCE AND FINANCIAL ANALYSIS

ANATOLIJS KRIVINS, *FINANCIAL FRAUD DETECTION AND ANTI-MONEY LAUNDERING: PROBLEMS AND SOLUTIONS*

CÂMPEANU CĂTĂLIN, *THE IMPACT OF COVID 19 PANDEMIC ON TRAVEL INSURANCE PRODUCTS*

CHIOSEA DOROTHEEA-BEATRICE-RUXANDRA, *THE IMPACT OF CRISIS SITUATIONS ON THE FINANCIAL INDICATORS OF ROMANIAN COMPANIES*

COJOCARU VICTOR, BĂDICU GALINA, *ANNUAL AUDIT OF IT ENTITIES: REQUIREMENTS AND REGULATIONS*

CONDEA BOGDAN-VIRGIL, HARANGUȘ DANIELA, ALMASI ROBERT-CRISTIAN, *STRIKING THE BALANCE: CRAFTING A PORTFOLIO OF FINANCIAL SECURITIES FOR OPPORTUNITY AND RISK MANAGEMENT*

CORDOȘ GEORGE, PĂUN DRAGOȘ, *ARE EV SALES INCREASED ARTIFICIALLY THROUGH GOVERNMENT INVENTIVES? EVIDENCE FROM ROMANIA*

CRĂCIUN ANDREEA-FLORENTINA, LOBONȚ OANA-RAMONA, *REGULATION OF THE FISCAL SYSTEM. HOW FAR IS IT BENEFICIAL?*

CROCNAN ANDREEA, *THE COMMERCIAL EXCHANGE OF GOODS BETWEEN ROMANIA AND ITALY*

DĂNESCU TATIANA, STEJEREAN ROXANA-MARIA, *FINANCIAL REPORTING AND MILITARY CONFLICT: A COMPLEX PERSPECTIVE ON EUROPEAN MARKETS*

DĂNESCU TATIANA, VASILICA LINCA-ELENA, KELEMEN IMOLA, *EXPLORATORY STUDY ON THE FINANCIAL DIFFICULTIES OF ECONOMIC ENTITIES IN THE AGRICULTURAL SECTOR*

FAUR FLAVIU-CASIAN, RUSU CORINA-MARIA, BARBU FLORENTINA-SIMONA, SANDA CRISTINA-MARIA, BĂLAN LEONARD-SERGIU, *THE IMPACT OF DIGITALIZATION ON FRAUD DETECTION AND PREVENTION IN INSURANCE ORGANIZATIONS*

FOMETESCU ADELINA, *NON FINANCIAL INFORMATION REPORTING: LITERATURE REVIEW AND NETWORK REPRESENTATIONS IN A BIBLIOMETRIC EXAMINATION*

FÜLÖP MELINDA-TIMEA, *ETHICAL IMPACT OF ARTIFICIAL INTELLIGENCE IN ACCOUNTING AND AUDIT*



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GRIGOROI LILIA, MIHAILA SVETLANA, IMPROVING THE QUALITY OF FINANCIAL AND ACCOUNTING INFORMATION BY STRENGTHENING THE FINANCIAL AUTONOMY OF UNIVERSITIES

HARAGUȘ RAMONA-IONELA, TAMAȘ-SZORA ATILA, ECONOMIC GROWTH OR REGRESSION-CONCEPTIONS OF SINGLE TAXATION VS. PROGRESSIVE TAXATION

JOLDEȘ COSMIN-SILVIU-RAUL, ENCUȚU IULIAN, KEY TRENDS OF BUSINESS STRATEGIES IN THE 21st CENTURY

KRAJNIK IZABELLA, EDUCATIONAL INNOVATION IN ACCOUNTING: CURRENT IMPLEMENTATIONS AND PROSPECTS FOR THE FUTURE

MANAȚE DANIEL, CILAN TEODOR-FLORIN, BLAGA RADU-LUCIAN, INTEGRATING ESG FACTORS IN BUSINESS VALUATION METHODS. A REVIEW OF THE CURRENT STATUS, ISSUES AND TAKES

MĂGDAȘ NICOLAE, FÜLÖP MELINDA-TIMEA, ACCOUNTING AND AUDITING IN THE METAVERSE WORLD-NEW REALITY

MOHAMMAD-DIAA KHALES, BOȚOC CLAUDIU, BIG DATA'S IMPACT ON THE FINTECH SECTOR: BIBLIOMETRIC REVIEW

MUREȘAN GABRIELA-MIHAELA, ONE MORE TIME, CAN PRIVATE HEALTH INSURANCE IMPROVE HAPPINESS?

PASCARU ANDREEA-GEORGIANA, FINANCIAL REPORTING AND AUDIT QUALITY-A BIBLIOMETRIC ANALYSIS

PĂTRÎNجان (CÂMPEAN) IOANA-BIANCA, NON FINANCIAL DISCLOSURE OF COMPANIES LISTED ON THE BUCHAREST STOCK EXCHANGE

PICCIRILLI EDUARDO-MARIA, TAX JUSTICE AS THE ENGINE OF THE MICRO AND MACRO ECONOMY. REFLECTIONS ON A REFORM

POPA VIOLETA, CONSTANTIN CRISTINEL-PETRIȘOR, THE EVOLUTION OF ROMANIAN GOVERNMENT EXPENDITURE IN RECENT YEARS

RISTI LUCIA-CAMELIA, NICOLAESCU CRISTINA, BÎJA SUZANA-MONICA, CONSIDERATIONS ON THE FINANCIAL, ACCOUNTING AND RELATIONAL IMPACT OF FINTECH PLATFORMS ON ROMANIAN COMPANIES

SIDOR VANESA-LUISA, MANAȚE-DANIEL, PROPOSALS AND IDEAS FOR THE IMPROVEMENT OF THE FINANCIAL EDUCATION OF ADULTS IN ROMANIA

STĂNESCU MIHAELA, PELĂU CORINA, ARTIFICIAL INTELLIGENCE IN FINANCIAL OPERATIONS

TAMAȘ-SZORA ATILA, MĂGDAȘ NICOLAE, FÜLÖP MELINDA-TIMEA, DOES FINANCIAL EDUCATION MATTER? EDUCATION LITERACY AMONG UNIVERSITIES IN ROMANIA

TOPOR DAN-IOAN, IONESCU CONSTANTIN-AURELIAN, MAN (CIULA) ADRIANA-MIHAELA, PĂTRÎNجان CARINA-BIANCA, DIGITALIZATION OF ACCOUNTING PROFESSION: ACCOUNTING 4.0

TOPOR DAN-IOAN, LIȚAN LARISA-EMANUELA, TURCITU NICOLAE-GEORGE, CORMAN NARCIS-ALEXANDRU, DIDEA (CASTRASE) CRISTINA, HURGHÎȘ RAREȘ,





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REVENUE AND EXPENDITURE BUDGET-INSTRUMENT FOR INSURING THE FINANCIAL BALANCE OF AN ECONOMIC ENTITY

TOPOR DAN-IOAN, MUNTEAN EMIL, CUCERZAN TEODORA, STOLOJESCU BOGDAN-IONUȚ-NICOLAE, ȚIRĂU ALEXANDRA, BOKO (FULOP) KINGA-ERZSEBET, FARGALLA WIDAD-ATENA, RISK ANALYSIS AND MAXIMIZING THE COMPANY'S PROFITABILITY, COMPONENT OF INVESTMENT BEHAVIOR

UȘVAT DAN-OCTAVIAN, RADU FLORIN, OPTIMIZING ORGANIZATIONAL PERFORMANCE THROUGH THE INTEGRATION OF ARTIFICIAL INTELLIGENCE IN MANAGERIAL FINANCIAL ACCOUNTING

SECTION III (Conference Room, Hotel Parc)

INTERDISCIPLINARY CHALLENGES

FĂTU VIRGIL-CONSTANTIN, THE ROLE OF ARTIFICIAL INTELIGENCE IN THE EXPANSION OF IoB (INTERNET OF BODIES)

FEHER ANDREA, CUC ZARA-MARIA, IS EDUCATION THE CURE TO POVERTY?

HĂȚEGAN VASILE PETRU, NEW PERSPECTIVES OF ORGANIZATIONAL LEADERSHIP: PHILOSOPHICAL CONSULTANCY, AN ALTERNATIVE TO COACHING

RAD DANA, LILE RAMONA, CUC LAVINIA-DENISIA, MIUȚESCU MARIA, EXPLORING BOT-HUMAN RESPONSES TO A NOVEL PERCEIVED TECHNOLOGICAL AGENCY SCALE

SINACI MARIA, TRIFAN VANINA-ADORIANA, DO ETHICS AND SOCIAL NORMS MATTER FOR INDIVIDUAL TAXPAYER COMPLIANCE?

SZENTESI SILVIU-GABRIEL, SPÎNU ADINA-ELEONORA, INTERPRETATION AND STANDARDISATION OF REGRESSION EQUATION PARAMETERS IN THE CASE OF MULTIPLE LINEAR REGRESSION

TOPOR DAN-IOAN, CĂPUȘNEANU SORINEL, BARBU CRISTIAN-MARIAN, RAKOȘ ILEANA-SORINA, STOLOJESCU BOGDAN-IONUȚ-NICOLAE, PODHORA PATRIZIA, BIBLIOMETRIC ANALYSIS ON ENVIRONMENTAL ETHICS. FUTURE TRENDS

ZAMFIRESCU CORNEL, THE ROLE OF EU INSTITUTIONS IN POLITICAL-MILITARY CRISES





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