



**TEMATICA pentru examenul de
ADMITERE la DOCTORAT domeniul Contabilitate
sesiunea 2026**

Depending on the chosen research area, the candidate will undertake an in-depth study of the related topics.

Topic 1. Sustainability and Corporate Reporting

- ✓ Integration of the European Union's CSRD/ESRS standards into corporate sustainability reporting: challenges and best practices in Central and Eastern European countries.
- ✓ The impact of board characteristics on the quality of sustainability reporting.
- ✓ Detection and measurement of greenwashing in sustainability reporting.
- ✓ The effects of ESG controversies on stock market performance and corporate reputational risk.
- ✓ Governance structures and the likelihood of ESG controversies: the role of gender diversity and board independence.

Topic 2. Sustainability Assurance

- ✓ External assurance of sustainability reporting: stakeholder perceptions of credibility.
- ✓ Adapting International Standards on Auditing (ISAs) to sustainability assurance engagements.
- ✓ Internal audit as a governance mechanism for the implementation of ESG strategies and the verification of compliance of sustainability reporting with the European CSRD and ESRS requirements.
- ✓ Developing Sustainability Assurance Competencies in Higher Education: A Framework for Accounting and Auditing Education in the Era of ESG Reporting.

Topic 3. Digitalisation and Emerging Technologies in Auditing and Sustainability

- ✓ Digitalisation as a tool against greenwashing: Blockchain and Big Data in ESG information assurance.
- ✓ Detecting greenwashing through textual analysis: an artificial intelligence and natural language processing (NLP) approach.
- ✓ Blockchain as a tool for enhancing the traceability and transparency of ESG data in sustainability reporting.
- ✓ The use of Big Data and ESG analytics tools for monitoring sustainability performance.
- ✓ The use of Robotic Process Automation (RPA) in the external assurance process of sustainability reporting.

The admission tests will be held in English (Probele de admitere se vor susține în limba engleză)

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References:

Topic 1

1. Hasan, A., Sufi, U., Nakpodia, F. (2026). Exploring Sustainability Reporting Practices in an Emerging Market: Insights from Corporate Governance and Disclosure Tone. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.70501>
2. Balci, N., Dogan, M. (2026). The Impact of Corporate Governance and Sustainability Incentives on ESG Performance: An Analysis of E-Commerce Companies. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.70556>
3. Gürel, B., Balci, N., Okur, MR. (2026). Designing Governance for ESG: Incentive and Oversight Complementarities in Corporate Sustainability Performance. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.70575>
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5. Bayong, D. (2026). Corporate Governance Mechanisms and ESG Disclosure Quality: The Moderating Role of Audit Committee Independence in an Emerging Market. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.70651>
6. Solikhah, B., Chen, CL., Weng, PY. (2026). Not All Green Lies Are Equal: Governance Strength and Financial Pressure Across ESG Reporting Biases in Family-Dominated Markets. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.70802>
7. Ionascu, M., Ionascu, I., Turuianu, E. (2026). Does Managerial Ability Improve Environmental Performance and Overall ESG Ratings? The Impact of the European Sustainability Reporting Mandate. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.70570>
8. Thammaraksa, C., Pontoppidan, CA., Laurent, A. (2026). Bridging Global Sustainability Objectives with Corporate Reporting Standards: Sustainable Development Goals Meet European Sustainability Reporting Standards. *Sustainable Development*. <https://doi.org/10.1002/sd.71184>
9. Laub, J., Steller, M. (2026). Navigating regulatory ambiguity: evolving challenges and the sustainability-expectation gap in assurance under the Corporate Sustainability Reporting Directive. *Sustainability Accounting Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-05-2025-0652>
10. Boța-Avram, C., and Tiron-Tudor, A. (2025). Women on Corporate Boards and Sustainability Reporting: A Proposed Integrated Framework of Determinants and Impacts. *Corporate Social Responsibility and Environmental Management*, 32, no. 5: 7180–7212. <https://doi.org/10.1002/csr.70084>
11. Boța-Avram, C., Tiron Tudor, A & Stanca, L. (2026). Assessing Climate Change Disclosure and Its Governance Drivers: Insights from the European Utilities Sector. *Corporate Social Responsibility and Environmental Management*, 1–26. <https://doi.org/10.1002/csr.70523>
12. Ștefănescu, C. A., and A. L. Suci. 2026. “Unpacking ESG Controversies: A Proposed Integrated Framework of Organizational Frictions and Fallout From a Systematic Literature Review.” *Business Strategy and the Environment*, 1–28. <https://doi.org/10.1002/bse.70780>.

Topic 2

1. Caccialanza, A., Casati, M., Marinoni, MA. (2026). Sustainability Disclosure and External Assurance of Reports in the Italian Agrifood Sector. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.70534>
2. Nampoothiri, MV., Kumar, M. (2026). Bundling of financial audit and sustainability assurance under CSRD: identifying the practice and interpreting the resulting market structure. *Sustainability Accounting Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-05-2025-0645>
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5. García-Sánchez, IM., Aibar-Guzmán, B., Aibar-Guzmán, C. (2022). What sustainability assurance services do institutional investors demand and what value do they give them? *Sustainability Accounting Management and Policy Journal*. <https://doi.org/10.1108/SAMPJ-06-2020-0199>

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13. Sheta, M., Ibrahim, BA., Elamer, AA. (2026). Internal Audit Competency, Audit Function Maturity, and ESG Assurance Engagement: Evidence from a Machine Learning Approach. *Sustainable Development*. <https://doi.org/10.1002/sd.71111>

Topic 3

1. Parmentola, A., Petrillo, A., De Felice, F. (2022). Is blockchain able to enhance environmental sustainability? A systematic review and research agenda from the perspective of Sustainable Development Goals (SDGs). *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.2882>
2. Aiupova, N., Miah, MT., Taralik, K. (2026). Blockchain Technology in Corporate Social Responsibility Reporting: A Bibliometric Analysis Through the Technology-Organization-Environment (TOE) Lens. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.70474>
3. Rahman, S., Liu, BL., Latan, H. (2026). Toward a Greener Future: How and When Blockchain and Digitization Drive Green Finance. *Business Strategy and the Environment*. <https://doi.org/10.1002/bse.70995>
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Semnătură

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