



TEMATICA pentru examenul de
ADMITERE la DOCTORAT domeniul CONTABILITATE
sesiunea 2026

Topic 1. Non-financial reporting - standards, guidelines and frameworks (Raportări financiare – standarde și cadre de reglementare)

- NFRD/CSRD (Non-financial / Corporate Sustainability Reporting Directive)
- <IR> (Integrated Reporting) / GRI (Global Reporting Initiative)
- Sustainability / SDG Reporting

Topic 2. Behavioural accounting under the new trends and challenges facing the accounting and auditing profession (Comportamentul contabil sub noile tendințe și provocări cu care se confruntă profesia contabilă și de audit)

- Behavioural accounting perspectives in reporting (e.g. non-financial/financial) (Perspective comportamentale în raportare (nefinanciara/financiară))
- Accounting and auditing challenges under digital transformations and artificial intelligence tools (Provocări în contabilitate și audit sub influența transformărilor digitale și a instrumentelor de inteligență artificială)
- Accounting innovation (Inovații în contabilitate)

Topic 3. Financial accounting and reporting – international standards (Contabilitate și raportari financiare – standarde internaționale)

- Regulatory changes and new accounting and reporting standards (Modificări normative și noi standarde contabile și de raportare)
- Accounting alignment with globalization (Alinierea contabilității la globalizare)
- IAS/IFRS (International Accounting / Financial Reporting Standards)
- IPSAS (International Public Sector Accounting Standards)
- EPSAS (European Public Sector Accounting Standards)

General topic. Research design – qualitative, quantitative and mixed methods (Metode de cercetare – calitative, cantitative și mixte)

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

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References (Bibliografie):

Topic 1:

Arkoh, P., Costantini, A. & Scarpa, F. (2023). Determinants of sustainability reporting: A systematic literature review. *Corporate Social Responsibility and Environmental Management*, 31(3), pp.1578–1597. <https://doi.org/10.1002/csr.2645>

Tsang, A., Frost, T. & Cao, H. (2023). Environmental, Social, and Governance (ESG) disclosure: A literature review. *The British Accounting Review*, 55(1), p.101149. <https://doi.org/10.1016/j.bar.2022.101149>

Manes-Rossi, F., Nicolò, G. & Argento, D. (2020), Non-financial reporting formats in public sector organizations: a structured literature review, *Journal of Public Budgeting, Accounting & Financial Management*, 32(4), 639-669. <https://doi.org/10.1108/JPBAFM-03-2020-0037>

Fiandrino, S., Gromis di Trana, M., Tonelli, A. & Lucchese, A. (2022), The multi-faceted dimensions for the disclosure quality of non-financial information in revising directive 2014/95/EU, *Journal of Applied Accounting Research*, 23(1), 274-300. <https://doi.org/10.1108/JAAR-04-2021-0118>

Dumay, J., Bernardi, C., Guthrie, J. & Demartini, P. (2016). Integrated reporting: A structured literature review, *Accounting Forum*, 40(3), 166-185, <https://doi.org/10.1016/j.accfor.2016.06.001>

Velte, P. (2022), Archival research on integrated reporting: a systematic review of main drivers and the impact of integrated reporting on firm value. *Journal of Management and Governance* 26, 997–1061. <https://doi.org/10.1007/s10997-021-09582-w>

de Villiers, C., La Torre, M. and Molinari, M. (2022), The Global Reporting Initiative's (GRI) past, present and future: critical reflections and a research agenda on sustainability reporting (standard-setting), *Pacific Accounting Review*, 34(5), 728-747. <https://doi.org/10.1108/PAR-02-2022-0034>

Baumüller, J. and Sopp, K. (2022), Double materiality and the shift from non-financial to European sustainability reporting: review, outlook and implications, *Journal of Applied Accounting Research*, 23(1), 8-28. <https://doi.org/10.1108/JAAR-04-2021-0114>

Dienes, D., Sassen, R. & Fischer, J. (2016), What are the drivers of sustainability reporting? A systematic review, *Sustainability Accounting, Management and Policy Journal*, 7(2), 154-189. <https://doi.org/10.1108/SAMPJ-08-2014-0050>

Mio, C., Panfilo, S. & Blundo, B. (2020). Sustainable development goals and the strategic role of business: A systematic literature review, *Business Strategy and the Environment*, 29(8), 3220-3245, <https://doi.org/10.1002/bse.2568>

Topic 2.

Han, H., Shiwakoti, R.K. & Jarvis, R., Mordi, C. & Botchie, D. (2023). Accounting and auditing with blockchain technology and artificial Intelligence: A literature review, *International Journal of Accounting Information Systems*, 48, 100598, <https://doi.org/10.1016/j.accinf.2022.100598>

Cai, C.W., Xue, R. & Zhou, B. (2023), Cryptocurrency puzzles: a comprehensive review and re-introduction", *Journal of Accounting Literature*, ahead-of-print. <https://doi.org/10.1108/JAL-02-2023-0023>

Thottoli, M.M. (2023), The tactician role of FinTech in the accounting and auditing field: a bibliometric analysis, *Qualitative Research in Financial Markets*, ahead-of-print. <https://doi.org/10.1108/QRFM-11-2021-0196>

Hanlon, M., Yeung, K. & Zuo, L. (2022) Behavioral economics of accounting: A review of archival research on individual decision makers, *Contemporary Accounting Research*, 39(2), 1150-1214. <https://doi.org/10.1111/1911-3846.12739>

de Villiers, C., Dimes, R. & Molinari, M. (2023). How will AI text generation and processing impact sustainability reporting? Critical analysis, a conceptual framework and avenues for future research. *Sustainability Accounting, Management and Policy Journal*, 15(1), pp.96–118. <https://doi.org/10.1108/SAMPJ-02-2023-0097>

Topic 3:

Tsalavoutas, I., Tsoligkas, F. & Evans, L. (2020). Compliance with IFRS mandatory disclosure requirements: A structured literature review, *Journal of International Accounting, Auditing and Taxation*, 40, 100338. <https://doi.org/10.1016/j.intaccaudtax.2020.100338>

De George, E.T., Li, X. & Shivakumar, L. (2016), A review of the IFRS adoption literature. *Review of Accounting Studies*, 21, 898–1004. <https://doi.org/10.1007/s11142-016-9363-1>

Agana, J.A., Zamore, S. & Domeher, D. (2023), IFRS adoption: a systematic review of the underlying theories, *Journal of Financial Reporting and Accounting*, ahead-of-print. <https://doi.org/10.1108/JFRA-08-2022-0317>

Houqe, N. (2018), A review of the current debate on the determinants and consequences of mandatory IFRS adoption, *International Journal of Accounting & Information Management*, 26(3), 413-442. <https://doi.org/10.1108/IJAIM-03-2017-0034>

Ahmed, K., Chalmers, K., & Khelif, H. (2013). A Meta-analysis of IFRS Adoption Effects. *The International Journal of Accounting*, 48(2), 173-217. <https://doi.org/10.1016/j.intacc.2013.04.002>

Schmidhuber, L., Hilgers, D. & Hofmann, S. (2020), International Public Sector Accounting Standards (IPSASs): A systematic literature review and future research agenda, *Financial Accountability & Management*, 38(1), 119-142. <https://doi.org/10.1111/faam.12265>

Vincenzo Sforza, Riccardo Cimini & Elisa Fanti (2023), The debate around EPSAS: a structured literature review for scholars and practitioners, *Public Money & Management*, <https://doi.org/10.1080/09540962.2023.2207744>

General topic:

William M. Trochim and James P. Donnelly., *Research Methods: The Essential Knowledge Base*. Cengage Learning, 2016.

Creswell, John W. and J. David Creswell. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Fifth edition. Los Angeles, SAGE, 2018.

Malcolm Smith, *Research Methods in Accounting*, Sixth edition. Los Angeles, SAGE, 2022.

Semnătură

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