



**UNIVERSITY OF CRAIOVA  
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION  
DOCTORAL SCHOOL OF ECONOMIC SCIENCE  
SCIENTIFIC FIELD: ACCOUNTING**

---



**PhD Candidate  
Ana Maria MĂLĂESCU**

**SUMMARY OF DOCTORAL THESIS**

**THE DEVELOPMENT OF ACCOUNTING  
PROFESSION IN ROMANIA AND ITS INTERNATIONAL  
RECOGNITION**

**PhD Coordinator:  
Professor PhD Marioara AVRAM**

**CRAIOVA  
2019**

## **CONTENT OF SUMMARY**

<b>ARGUMENTS AND KEYWORDS</b> .....	<b>3</b>
<b>THESIS CONTENT</b> .....	<b>4</b>
<b>INTRODUCTION</b> .....	<b>6</b>
<b>THESIS STRUCTURE</b> .....	<b>8</b>
<b>CONCLUSIONS AND PROPOSAL FOR FUTURE RESEARCH</b> .....	<b>13</b>
<b>REFERENCES</b> .....	<b>22</b>

## ARGUMENTS AND KEYWORDS

The Romanian accounting profession has a history of almost 100 years (more precisely, 98 years in 2019). Throughout this period, a number of transformations have come under the influence of the variability of some political, legislative, economic, socio-cultural, technological factors. At present, the Romanian accounting profession (but not only) is again in the face of profound changes, catalysed mainly by technological developments.

In this context, the study of how the accounting profession in Romania evolves and will evolve under the impact of these tendencies, the way in which this evolution is synchronized with the international trends is, in our opinion, a topical subject.

The theme is also novel, at least in the field of extensive research (doctoral, post-doctoral, habilitation theses) in Romania. In general, studies of this type have focused on analysing the evolution of doctrine and accounting practices and less on analysing developments in the accounting profession.

In these circumstances, our research aims to complement, in the Romanian scientific landscape, the analysis of the evolution of the Romanian accounting profession (focusing on the last 30 years), including the aspects related to its recognition at international level.

### Keywords:

- Accounting profession
- Professional accountant
- Expert accountant
- IASB
- Accountancy Europe
- CECCAR
- CAFR
- CCF
- International Financial Reporting Standards (IFRS)
- International Accounting Standards (IAS)
- International Public Sector Accounting Standards (IPSAS)
- European Public Sector Accounting Standards (EPSAS)
- International Ethics Standards
- Code of ethics for professional accountants
- International Standards on Auditing
- International Accounting Education Standards
- Ethics
- Deontological ethics
- Social responsibility
- Professional judgment
- Marketization of the accounting profession
- Professional advertising
- Internationalization
- International recognition
- Accounting harmonization
- Compliance
- Convergence
- Digital accounting
- ICT
- Cloud computing
- Cloud accounting
- XBRL

# THESIS CONTENT

ABSTRACT .....	2
ABBREVIATION INDEX .....	5
TABLES INDEX .....	7
FIGURES INDEX .....	9
INTRODUCTION .....	11
<b>CHAPTER 1 PRESENT AND PERSPECTIVES ON DOCTRINE AND THE ORGANIZATION OF ACCOUNTING PROFESSIONS.....</b>	<b>17</b>
1.1. Conceptual delimitations regarding the organization and regulation of the accounting profession in Romania .....	18
1.1.1. Theoretical background of the accounting profession .....	18
1.1.2. Regulating the accounting profession.....	22
1.1.3. The role of the accounting profession in Romania.....	25
1.2. Bodies of the accounting profession .....	29
1.2.1. Organizations of the international accounting profession .....	29
1.2.2. Bodies of the national accounting profession .....	34
1.3. International standards of the accounting profession.....	41
1.3.1. International Financial Reporting Standards .....	41
1.3.2. International Accounting Standards for the Public Sector .....	43
1.3.3. International Ethics Standards.....	44
1.3.4. International Auditing and Assurance Standards .....	45
1.3.5. International Education Standard .....	46
1.4. Organization and practise of the accounting profession in Romania.....	48
1.4.1. Organization of accounting profession in Romania - past, present, perspectives.....	48
1.4.2. Practising the accounting profession in Romania .....	53
<b>CHAPTER 2 ETHICS IN ACCOUNTING PROFESSION. CHALLENGES AND STAKES .....</b>	<b>57</b>
2.1. Conceptual delimitations regarding the ethics of the accounting profession in Romania.....	58
2.1.1. Business Ethics and Social Responsibility .....	58
2.1.2. Ethics and responsibility in the accounting profession .....	65
2.1.3. IFAC Code of Ethics: role, structure.....	70
2.1.4. Comparative study of ethical codes of professional accountants in Romania.....	76
2.2. Fundamental ethics principles of the accounting profession.....	79
2.3. The importance of ethical principles in the accounting profession .....	83
2.4. Professional judgment and ethics in the accounting profession.....	84
2.5. Deontological rules on the promotion of accounting services.....	87
2.6. Marketing of accounting services. Ethical Challenges.....	90

<b>CHAPTER 3 INFLUENCE OF ACCOUNTING DEVELOPMENT ON ACCOUNTING PROFESSIONS .....</b>	<b>97</b>
<b>3.1. Romanian accounting in the socialist period and place of the accounting profession.....</b>	<b>98</b>
<b>3.2. Highlights of the evolution of the Romanian accounting profession in the period 1990-1994.....</b>	<b>103</b>
<b>3.3. Coordinates of the accounting profession under the conditions of adoption of the continental accounting system - Stage 1994-1999.....</b>	<b>110</b>
<b>3.4. The accounting profession and the harmonization of accounting in our country with the European Directives and the International Accounting Standards - Stage 2000-2005.....</b>	<b>115</b>
<b>3.5. The role of the accounting profession under the conditions of Romanian accounting compliance with European Directives and International Accounting Standards - Stage 2006-present ....</b>	<b>120</b>
<b>3.6. The accounting profession in the digital age. Challenges and opportunities.....</b>	<b>127</b>
<b>CHAPTER 4 INTERNATIONAL RECOGNITION OF THE ACCOUNTING PROFESSION IN ROMANIA .....</b>	<b>133</b>
<b>4.1. Fundamental research models.....</b>	<b>134</b>
<b>4.2. Formulation of research hypotheses.....</b>	<b>144</b>
<b>4.3. Research methodology .....</b>	<b>146</b>
<b>4.3.1. Description of the questionnaire.....</b>	<b>146</b>
<b>4.3.2. Sample establishment .....</b>	<b>147</b>
<b>4.4. Research results .....</b>	<b>148</b>
<b>4.5. Discussions, limitation, future directions of research .....</b>	<b>160</b>
<b>CHAPTER 5 EMPIRICAL RESEARCH ON THE ACTUAL STAGE AND PERSPECTIVES OF ACCOUNTING PROFESSION IN ROMANIA.....</b>	<b>165</b>
<b>5.1. Formulation of research questions.....</b>	<b>166</b>
<b>5.2. Research methodology .....</b>	<b>166</b>
<b>5.2.1. Description of the questionnaires .....</b>	<b>167</b>
<b>5.2.2. Sample establishment .....</b>	<b>168</b>
<b>5.3. Research results .....</b>	<b>168</b>
<b>5.3.1. Analysis of the data on the degree of satisfaction of the entrepreneurs with the accounting services .....</b>	<b>169</b>
<b>5.3.2. Analysis of data on the development of the accounting profession .....</b>	<b>178</b>
<b>5.4. Discussions, limitations, future directions of research.....</b>	<b>190</b>
<b>CONCLUSIONS AND PROPOSAL FOR FUTURE RESEARCH .....</b>	<b>193</b>
<b>REFERENCES .....</b>	<b>207</b>
<b>APPENDIX 1 .....</b>	<b>228</b>
<b>APPENDIX 2 .....</b>	<b>234</b>
<b>APPENDIX 3 .....</b>	<b>240</b>

## INTRODUCTION

*The fundamental objective of our research is to describe the current state of the Romanian accounting profession.* The descriptive dimension of the research was completed with an exploratory one, in which it was aimed at identifying the prospects for the development of the accounting profession in Romania and its international recognition, both formal recognition and informal recognition.

Starting from this fundamental objective were set a series of derived objectives, grouped into two categories:

### *a. Theoretical research objectives*

**OCT1.** Conceptual delimitations regarding the organization and regulation of the accounting profession.

**OCT2.** Identifying the relationships between business ethics, in general, the specific ethics of the profession, in particular, and the accounting profession.

**OCT3.** Analysing the connections between professional judgment and ethics in the accounting profession.

**OCT4.** Determining the impact of accounting developments on the accounting profession.

### *b. Applied research derived objectives (OCA)*

**OCA1.** Analysing the international recognition level of the accounting profession in Romania and its determinants.

**OCA2.** Analysing the entrepreneurs' satisfaction with the services provided by professional accountants.

**OCA3.** Analysing the role and self-perceived image of professional accountants.

**OCA4.** Analysing the way in which Romanian accountants engage in certain international trends (ethics in the profession, use of new information technologies).

To achieve these objectives, the following *research axes* were considered:

- Description of the organization of the accounting profession in Romania;
- Identification of the main challenges determined by the observance of ethical principles in the accounting profession;
- Description of the evolution of accounting in Romania and the implications of this evolution on the accounting profession in Romania;
- Analysis of the international recognition of the Romanian accounting profession on the basis of empirical research;
- Analysis of the current state and prospects of the Romanian accounting profession (based on two empirical research).

*The first axis of research* has pursued to make conceptual delimitations and theoretical circumscription of the concepts of "accounting profession" and "professional accountant". The approach started from the documents from the internationally influential bodies in the field (especially IFAC), then went on to the local regulatory framework and analysed the nuances proposed by some scientific papers, Romanian or foreign.

The second aspect addressed in this research framework was the identification of the main regulatory bodies in the international accounting, IFRS, IFAC, Accountancy Europe, FIDEF, and national (CECCAR, CAFR, CCF).

The organization of the national accounting profession has a strong determinant in the international standards of the profession. In the framework of this first research, we also analysed the stipulations of these standards and the level at which they were assimilated in the accounting profession in Romania.

Finally, given all these influences, we tried to describe as accurately the way of organizing and practising the Romanian accounting profession, pointing out some elements of its evolution over time.

*The second axis of research* aims to analyse the impact of formal ethical implementation in the accounting profession, globally and nationally. For the beginning, necessary conceptual delimitations on "business ethics", "social responsibility", "ethics and responsibility in the accounting profession" were made.

Related to them, we identified and briefly characterized the main challenges for the accounting profession.

We continued to analyse IFAC's code of ethics and how it was transposed into the national context. In this respect, a comparative study of the ethics codes of the three bodies in the Romanian accounting profession (CECCAR, CAFR, and CCF) was carried out. In the analysis of these codes, particular attention was paid to fundamental ethical principles.

Also within the second research axis was investigated the relationship between professional judgment and ethics in the accounting profession.

In order to complete this research, the issue of marketing of accounting services, from the same perspective, has been approached to the observance of deontological norms included in the codes of professional ethics.

***The third research axis*** proposed a diachronic approach to the evolution of accounting in Romania, in parallel (and as a consequence) following the evolution (in some historical periods it may be more correct to discuss the involution) of the accounting profession. Understanding the past and current Romanian accounting has facilitated the prediction of trends, the understanding of resilience to change, the identification of solutions to eliminate/diminish these inhibitors in the process of transforming the Romanian accounting profession.

The emphasis has been on accounting analysis since the 1950s. Several stages were delimited, having as main coordinates the three historical, political events that marked the evolution of the Romanian accounting profession: the establishment of the communist regime, the revolution of 1989 and the accession of Romania to the European Union (January 2007). Particular attention was paid to analysing how the transition between the stages marked by these events was made.

The steps taken within this research axis were the following: the main normative acts regarding accounting and the accounting profession were identified and analysed; articles of Romanian and foreign authors have been identified, primarily from the period under review, to highlight the way in which a certain state of affairs has been described; the reports of some international bodies assessing the progress/changes of accounting and accounting profession in Romania have been identified and synthesized.

We have proposed that the approach be objective, which was not easy, given that, at certain times, the literature was strongly impregnated by a certain political ideology.

In the last part of this research, we tackled the evolution of the accounting profession in the digital age, a period we are currently crossing, marked by the expansion of the use of new information technologies at the level of organizations, including in the accounting framework.

The opportunities for the accounting profession induced by these new technologies (such as XBRL, ERP, cloud computing and cloud accounting), as well as the potential problems/threats induced by their implementation, have been addressed.

***The fourth axis of research***, being an applied research, aimed at analysing the recognition of the international accounting profession in Romania. Our intention was to build a model following this analysis.

In the construction of the model, two dimensions of the international recognition of the Romanian accounting profession were considered: formal recognition - the extent to which the diplomas and certifications in the field of accounting are recognized internationally; informal recognition - the extent to which accountants in Romania enjoy prestige in the academic and professional international environment.

The foundation of the model was based on the assumption that the international recognition of the profession is supported by several pillars: political-legislative factors; economic factors; socio-cultural factors; factors related to education; research-related factors; factors linked to professional bodies.

Testing of the model was done through a survey based on a questionnaire. The target audience of this survey was made up of academics and representatives of the management of the main bodies of the Romanian accounting profession (CECCAR, CAFR, and CCF).

*The last research axis* analysed the current state and the perspective of the Romanian accounting profession and two studies based on two questionnaires were based. Optics was that the diagnosis of the current state of the accounting profession in Romania and its perspectives must be realized from several angles. For this reason, the target audience for the two studies was different: for the first, entrepreneurs and managers from Romanian companies; for the second, professional accountants.

The first study aimed to analyse how Romanian entrepreneurs and managers relate to the activity of the professional accountant, the role he assigns to him, the elements that condition the good collaboration of the two parties from the perspective of the main beneficiaries of the services provided by the professional's accountants.

The second study aimed to investigate how Romanian professional organizations are perceived among professional accountants, to their reporting to codes and ethical principles in the profession, as well as to the use of new information technologies in professional activities.

In addressing the five axes, the *research strategy* was one that respected the established stages of such a scientific approach: the analysis of the specialized literature and the very precise circumscription of the research field; collecting data for a field exploratory empirical research (we have opted for the questionnaire as a data collection method); formulating research hypotheses; analysing the data collected for hypothesis testing and formulating conclusions; reporting the findings to relevant research in the field; revealing own contributions, but also research limitation and future research directions.

The *research methodology* was a combination of qualitative and quantitative research. The qualitative side was based on the bibliographic study. The quantitative side included three inquiries made through the questionnaire. Data collected so far has been processed with SPSS and SmartPLS.

The work was based on an *extensive* bibliography, representing new and relevant scientific literature, as well as normative acts, reports, codes, procedures, methodologies issued by national or international bodies.

## THESIS STRUCTURE

The thesis was structured in five chapters. Within each chapter, the objectives derived from the fundamental objective of the thesis (objectives regarding theoretical research and applied research objectives) were approached.

**Chapter 1** focused on OCT1. *Conceptual delimitations regarding the organization and regulation of the accounting profession.*

The starting point for addressing this objective was the definition proposed by IFAC for the professional accountant. In view of this definition, we intend to identify the main categories of professional accountants operating in Romania.

The body that self-proclaims the manager of the accounting profession in Romania is CECCAR. This body has two categories of professionals: expert and licensed accountants. In 1999, a new professional body (the Chamber of Financial Auditors of Romania –CAFR) and a new category of professional accountants (auditors) appeared in the Romanian accounting profession. In 2007 there was a new segmentation of the Romanian accounting profession, thus appearing the Chamber of Tax Consultants from Romania (CCF) and a new liberal



profession, within the accounting profession, the tax consultant. Each of these segmentations has produced tensions and conflicts between emerging organizations and CECCAR. The "hatchet" was gradually buried and the three professional bodies CAFR, CECCAR and CCF signed several bilateral agreements for the mutual recognition of continuing professional training courses.

Another aspect considered in the first research axis was the regulation of the accounting profession. In Romania, this is done in a dominant proportion by the state through certain entities. In recent years, however, professional bodies have a growing role in this process. As these are consolidated, it is expected (and desirable) that the dosage between self-regulation and government regulation of the accounting profession becomes more balanced.

The role of the accounting profession and accountants in the Romanian context was the last piece in the exact circumscription of the accounting profession. Generally, accountants contribute to value creation in organizations and communities, and economic stability; academic accountants have a special role to play in the initial and continuing education of the younger generation of professional accountants.

The second major theme addressed in the first chapter was the description of the main role and activities of important professional bodies in the international, and national accounting profession. International bodies in the field of accounting profession have essentially the same objectives. The tools, the concrete actions, the impact differ, however, from one organization to another. Generally, we can talk about organizations that turn into "platforms", "forums" for the exchange of ideas and knowledge, and organizations that develop and propose the implementation of certain standards at regional or global level. Within these organizations, The Body of Expert and Licensed Accountants of Romania, as well as the Chamber of Financial Auditors of Romania, are usually involved.

The evolution of the doctrine and organization of the international accounting profession in the last 30-40 years has been routed by the regional and international professional organizations and the regulations issued by them. The most important, through its impact, was IFAC, which provided support, assistance, guidance to local professional bodies for the development and consolidation of the accounting profession.

The third major theme of the first chapter was the analysis of international standards for the accounting profession and the state of their implementation in Romania. The focus was on international financial reporting standards.

At the end of the first chapter, we approached the problem of organizing and practising the accounting profession in Romania, with its specificity for each of the professionals reunited under this dome.

**Chapter 2** focused on *OCT2. Identifying the relationships between business ethics, in general, the specific ethics of the profession, in particular, and the accounting profession* and *OCT3. Analysis of the connections between professional judgment and ethics in the accounting profession.*

Concerns about ethics in the accounting profession are very old, basically appearing with the first professional organizations that have developed the first ethical codes in the profession. One of the limitations of ethical codes in the accounting profession at that time was the focus on the relationship between professional accountants, respectively the professional accountant and the client, and the neglect of the relationship between the professional accountant and society. Financial scandals and crises in the early millennium with which the accounting profession has been associated have greatly influenced the approach of ethics and social responsibility at its level.

The main ethical challenges for the accounting profession in our time are, in my opinion, outlined by extensive literature: manipulation/management of results, whistleblowing and use of professional judgment. These represent, at this time, rather marginal concerns for the theorists and practitioners in Romania.

We further addressed the issue of professional ethics codes. At a theoretical level, a code of professional ethics has the role: to communicate to the public the values and principles of a profession; to make professionals aware of this set of values and principles; to serve as a guide to behaviour in moral dilemmas; to contribute to the prestige of the profession; to be a reference in solving litigation or in sanctioning non-conforming behaviours. A code of professional ethics should be built by focusing on the public interest, but without ignoring the culture of the profession, the mentality of the members, the cultural, social, economic, community policies in which it is intended to be implemented. Second, a code of professional ethics does not solve the moral problems faced by members of a profession. It may remain a non-functional document if it is not part of a system that necessarily includes an ethics committee, ethics audit, ombudsman, ethical hotline, and ethics training.

Focusing on the Romanian context, the National Code of Ethics for Professional Accountants, the code of CECCAR, in force since January 1, 2011, is revised in line with the International Code of Ethics for Professional Accountants (revised in 2009).

CAFR has fully adopted the Code of Ethics for Professional Accountants issued by IESBA. At present, the translation after the 2015 edition is in effect and is adopted at the end of 2016.

As far as the CCF Code is concerned, we believe that it is not, at the moment, a useful document for the profession and professional accountants. Since its writing, more than 10 years have passed (although at the time of 2007 we do not think it was a well-developed document), during which time the profession has experienced important evolutions in the world, but also in Romania. In turn, CCF has evolved a lot and is an institution linked to European and global trends.

We then proceeded to analyse the principles on which the ethical codes of the three professional organizations in Romania are based. The IESBA Code of Ethics for Professional Accountants establishes five fundamental principles: integrity, objectivity, confidentiality, professional behaviour, professional competence and due care. Two of the professional bodies in the field of the accounting profession in Romania (CECCAR, CAFR) have adopted these principles in their ethical codes. CECCAR has added some additional aspects to the principle of objectivity and has also introduced a new principle: respect for technical and professional standards.

CCF has in its code two principles that are not among the fundamental principles under the CAFR / IESBA and CECCAR codes: independence and neutrality. Independence is however addressed in these codes when referring to audit missions.

At the end of the analysis of this second theoretical research objective, we referred to the marketing of the services associated with the accounting profession and its deontological/ethical requirements.

At both practical and theoretical approaches, the marketing of services related to the accounting profession is in its infancy in Romania, lacking the subtlety and nuances found internationally. Of course, we do not include Big Four companies in this characterization as well. Their experience in this field had to be applied in the specific Romanian context.

Also in Chapter 2, the connection between professional judgment and ethics in the accounting profession was analysed.

**Chapter 3** focused on OCT4. *Determining the impact of accounting developments on the accounting profession.*

Our study analysed the changes in accounting and accounting profession in Romania, produced after 1945 to date. We have divided this period into several stages: the socialist stage; Stage 1990-1994; Stage of adoption of the continental accounting system (1994-1999); harmonization of Romanian accounting with European Directives and International

Accounting Standards (2000-2005); stage of compliance with European Directives and International Accounting Standards (2006- to date).

Finally, we also approached the perspective of the Romanian accounting profession. In our opinion, the factors most important in the transformation of the accounting profession in the coming years will be the technological factors and, in their category, we believe that ICTs will have the greatest impact. The use of these technologies in accounting implies certain advantages, but also risks that will need to be managed with responsibility.

**Chapter 4** focused on *OCAI. Analysing the international recognition level of the accounting profession in Romania and its determinants*.

In the first part, we identified two dimensions of international recognition - formal recognition and informal recognition.

Formal recognition we have defined as the international recognition of diplomas and certifications issued in the field of the accounting profession in Romania. The informal recognition took into account the prestige enjoyed by the Romanian professional accountants in the international academic and professional environment.

Analysing the literature, we found that the recognition of the international accounting profession in Romania could be influenced by the following determinants: political-legislative factors; economic factors; socio-cultural factors; factors related to accounting education; factors related to domestic research in the field and factors related to the international cooperation of national professional bodies.

Based on these factors, we proposed two models (in fact a two-dimensional model) regarding the analysis of the Romanian accounting profession's recognition at international level, with its two components, formal and informal. In this model, each of the two variables is influenced by the six previously mentioned factors, in fact, constructs with several items:

- Political-legislative factors (F\_PL1. Romanian integration in the European Union; F\_PL2. Romanian legislation in the field of accounting; F\_PL3. Legislative framework regarding the organization and functioning of professional organizations in the field of accounting);

- Economic factors (F\_EC1. The entry and operation of multinational companies in Romania; F\_EC2. The sophistication and internationalization of the activities of domestic companies; F\_EC3. The development of the capital market in Romania);

- Socio-cultural factors (F\_SC1. Change of the mentality of the Romanian professional accountants; F\_SC2. Mutations of the public interest and the attitude of the different categories of stakeholders towards the information emanated from the professional accountants);

- Factors related to education (F\_ED1. Adoption of the Bologna system in Romanian education; F\_ED2. Transformation of the curriculum of study programs in the field of accounting in Romanian faculties; F\_ED3. Mobility for students in accounting; F\_ED4. Mobility for teachers in the accounting field; F\_ED5. Partnerships signed by faculties, for accounting studies programs, with professional organizations – CECCAR, CAFR, CCF, and ACCA);

- Factors related to research (F\_CR1. The international level and visibility of the articles of Romanian authors; F\_CR2. Participation in prestigious international conferences of Romanian research in the field of accounting; F\_CR3. The presence of Romanian researchers in world prestigious journals in the field of accounting; F\_CR4. Quoting and increasing the world prestige of some Romanian journals in the field of accounting);

- Factors related to the activity of professional organizations (F\_PR1. The internal activity of Romanian professional bodies (CECCAR, CAFR, CCF); F\_PR2. Affiliation of Romanian professional bodies to international professional bodies in accounting; F\_PR3. Access and activity of representatives of the Romanian accounting profession in the board of

international professional bodies; F\_PR4 Participation in the conferences of the international professional bodies of the representatives of the local professional bodies).

Starting from these models we have formulated the following main research assumptions:

*H1. The political and legislative factors have positively influenced the recognition of the international accounting profession in Romania.*

*H2. The economic factors have positively influenced the recognition of the international accounting profession in Romania.*

*H3. Socio-cultural factors have positively influenced the recognition of the international accounting profession in Romania.*

*H4. The factors related to education have positively influenced the recognition of the international accounting profession in Romania.*

*H5. The research-related factors have positively influenced the recognition of the international accounting profession in Romania.*

*H6. Factors related to the activity of national professional organizations have positively influenced the recognition of the international accounting profession in Romania.*

The data was collected following a survey conducted on a sample of 135 respondents, academics and professional accountants with management positions in professional organizations in Romania.

Data processing (with SPSS 23 and SmartPLS 3.0) resulted as follows: hypothesis 1 was validated; hypothesis 2 was not validated (in the case of formal recognition, a statistically relevant negative influence was found; in the case of informal recognition the influence was not statistically relevant); hypothesis 3 has not been validated (influences have not proven to be statistically relevant); hypothesis 4 was validated only for formal recognition; hypothesis 5 has not been validated; hypothesis 6 has been validated.

Within **Chapter 5**, the last three applied research objectives were addressed: **OCA2. Analysing the entrepreneurs' satisfaction with the services provided by professional accountants**; **OCA3. Analysing the role and self-perceived image of professional accountants**; **OCA4. Analysing the way in which Romanian accountants engage in certain international trends (ethics in the profession, use of new information technologies).**

Starting from these objectives, several research questions have been formulated. Thereby, derived from OCA2 we considered the following:

- *What is the perception of Romanian entrepreneurs about the importance of a professional accountant for their own company?*
- *What are the factors that determine the choice of a professional accountant by an entrepreneur?*
- *What are the factors that drive entrepreneurs' satisfaction with the services provided by professional accountants?*

To respond to these research questions, we conducted a questionnaire survey. The questionnaire was applied online to a sample of entrepreneurs and received the answer of 94 respondents.

Following the analysis of the data thus collected, regarding the first research question, we found that the respondents considered the services provided by the professional accountants to have an important role in the managerial decisions. However, although the respondents seem to have a broader view than the traditional one regarding the role of the professional accountant, he tends to consider that his primary role is to accurately determine the financial results of the entity.

The statistical work done to answer the second research question revealed that the professional accountant's availability to the entrepreneur's demands, the promptness and the ability to provide specific advice are the most important factors in choosing the professional accountant.

In the third question, although we have some contradictory or statistically irrelevant results, our research has identified as the predictors of entrepreneurial satisfaction with accounting services the competence of professional accountants and their good communication with entrepreneurs.

Starting from the OCA3 we have formulated two research questions:

- *How do professional accountants perceive their role within an organization?*
- *How do Romanian professional accountants see the role of professional organizations?*

Investigating how professional accountants perceive their role in an organization has revealed that although they assume an important role in assisting managerial decisions, they are still tributaries of stereotypes about the profession and the professional accountant. This trend is more visible (and in some statistically relevant situations according to ANOVA analysis) for professionals with less experience, with no management positions.

The professional accountants have a very moderate satisfaction with the services provided by the professional bodies in Romania. For certain categories of services (professional counselling services, career counselling services and the intermediation of certain professional relationships), some dissatisfaction can be said. In the case of this research question, we found a quasi-consonance of the answers, with no statistically significant differences between the different categories of professional accountants.

Related to OCA4 we have formulated the following research questions:

- *How do professional accountants respect ethical principles in their profession?*
- *To what extent are Romanian professional accountants familiar with the new technologies used in the profession in the world and to what extent do they use them?*

Investigations to answer the first question have led to contradictory but somehow predictable results. Although the respondents believe that in the Romanian business environment there are unethical practices in the accounting profession, each declares that they respect to a large extent the ethical principles of the profession (i.e. L'enfer c'est les autres).

The answer to the second question raises some issues again. Respondents recognize the importance and, at least declaratively, are aware of the impact of new technologies on the accounting profession, but only when they are explicitly asked about these issues. Otherwise they do not consider adapting to new technologies as a challenge for their professional activity.

The thesis ends with a section of **Conclusions and proposal for future research**. Within this section we synthesized the main research results, highlighting both the strengths and problems of the Romanian accounting profession. Based on this diagnosis, we have put forward several proposals so that its evolution in the coming years is as close as possible to European and global trends.

Finally, we highlighted the limitations of our research and identified a number of future research directions.

## **CONCLUSIONS AND PROPOSAL FOR FUTURE RESEARCH**

Following the literature, in Chapter 1, we have advanced the idea that cooperation between different categories of professional accountants is, in our opinion, the best solution for developing and defending the common interests of the profession. In this respect, for structuring the analysis of the specialized literature, we have adapted a model approach for the accounting profession of Avram and Țogoe (2012), which in turn adapted the co-competition model of Brandenburger and Nalebuff (1996).

The term "co-opetition" was invented by Silicon Valley entrepreneurs to describe the situation in which companies need to cooperate in R & D, but remain competitive on the finished product market. Generally, the term co-competition describes co-operation between two

competitors, with positive effects for both sides, superior to those obtained if they were acting on their own.

The Brandenburger-Nalebuff model derives from adapting Porter's model. Novelty is the introduction of complementors in the model, which are companies or entities that sell or offer goods or services that are compatible or complementary to the goods or services produced and sold by the industry under consideration.

In this model, an entity can play several roles. We believe that, for example, professional bodies (CECCAR, CCF, and CAFR) are complementary to the services provided by professional accountants because they can potentiate through their interventions and actions the value of these services. IT solutions providers can also be complementors.

In addition to establishing the players, the Brandenburger-Nalebuff model involves: determining the added value that the sector offers, and how players differ from this point of view; rules governing the sector; player tactics - specific actions taken by each player; goal - limits and objectives of the game.

Within the proposed model, the professional accountant has a central place. In addition to complementors, it has three other categories of players: competitors, customers (individuals and businesses, public and private entities, investors, creditors), suppliers (computer software makers as the main category).

This model was the centrepiece of our approaches to the work, and the idea of co-competition was the philosophy of these approaches.

Under these circumstances, a first finding that we highlight is that the professional bodies in the Romanian accounting profession - CECCAR, CAFR, and CCF - seem to have overcome the initial conflicts and entered a period of cooperation. Their activity is quite well connected, at least centrally, with the internationally manifested tendencies in the profession, especially with regard to information and communication technologies. In our opinion about such synchronicity, we can only speak at the top of the profession, not as a whole, and not a critical mass.

A second finding is that a large number of the main "actors" of the accounting profession, individuals or companies are active in the markets of all three types of activities in the accounting profession: accounting and reporting, auditing, tax advice. If large firms have specialized departments for each activity, small businesses are certainly professionals that work together in the three areas, with potentially unfavourable consequences in terms of their level of professionalism.

It is obviously desirable that in the coming years small players focus on one activity in the sphere of the accounting profession. Unfortunately, this desideratum may be blocked by the low financial strength of small Romanian companies that will not be able to turn to three different professionals, each with his fees, for their accounting, financial, fiscal or audit needs.

A third finding from the researches presented in Chapter 1 is that in Romania, through the efforts of the professional bodies with influences from the multinational companies, the role of the professional accountant starts to look closer to the international perspective, but still with great differences between large and small businesses.

Romania's situation regarding the application of IFRS, as recorded in the existing sheet on the IFRS Foundation website, can be summarized as follows:

- All domestic companies whose securities trade in a regulated market are required to use IFRS adopted by the EU in their consolidated situations;
- For foreign companies, IFRS standards adopted by the EU are also required, except where the home jurisdiction's standards are considered by the EU to be equivalent to IFRSs;
- IFRS standards for SMEs are not required and their implementation in the medium term is not considered.

This situation was followed by several stages in which the Romanian accounting specific to the communist period was transformed according to the new political, economic,

social evolutions. Consequently, the problems faced by IFRS implementation in Romania were/are of a completely different nature than those in developed countries: the strong connection between accounting and taxation; the complexity of IFRS (their implementation involving a change of mentality and the renunciation of solutions involving the minimal use of professional judgment); the difficulty/inability to translate certain concepts specific to the standards.

Following our investigations, International Education Standards (IES) are the category of international standards related to the accounting profession with the lowest level of interest for practitioners, but also for academics in Romania. It is obvious that, although there are concerns about linking accounting studies to international trends, namely for setting up curricula for these programs in line with IES, a more rigorous and more recent analysis of the level of timing accounting studies in Romanian universities with IES is absolutely necessary. The understanding of IES by universities could lead to a new approach to higher education in the field of accounting in Romania, namely by: giving up the narrow view of the role of accounting, that of bookkeeping; including professional ethics in the core of accounting education and abandoning its treatment as a marginal, separate subject; reconfiguration of educational resources; involving practitioners in formal educational processes in the field. Professional bodies should be concerned about knowing and implementing these standards in the Romanian context as accurately as possible, in order to ensure the recognition of national and international professional studies.

Going to the researches in Chapter 2, a first conclusion is that Romanian accountants are involved in the application of general CSR principles such as compliance with rules, stakeholder communication, performance measurement (at an early stage), but less involved in actions specific CSR. Also, the current ethical challenges in the field of accounting profession are little approached in Romanian literature and less well understood in Romanian practice.

Changing these coordinates can only be done significantly through education (initially, in formal education or continuing education, within specific training programs orchestrated by national professional bodies). In a society where corruption acts are numerous, some minor corruption acts are no longer treated as such, but have become a cultural element in which the image of the accounting profession is not a very good one, with professional accountants being many at least at the level of the collective mentality, with these acts of corruption, education in the ethics and professional ethics of the profession is absolutely necessary and should not be treated as of secondary importance. This must be understood by academics but also by professional bodies in Romania (CECCAR, CAFR, and CCF). There are a lot of professional accountants active in the profession, who did not even reach informative level in the faculty years with issues of business ethics, professional ethics, business ethics courses being introduced in Romanian universities in the last 10-15 years. For them, the "initiation" in the field of ethics and deontology must be a matter of concern and coherent action, consistent at the level of professional bodies.

In the following, we made some findings regarding the fundamental principles of the ethics codes of the Romanian professional bodies in the sphere of the accounting profession. Respecting these principles implies, in our opinion, the knowledge of each principle, with all its nuances and their internalization. When the number of professional accountants applying ethical principles reaches a critical mass, they will also put pressure on those who do not comply or will cause mimetic behaviour to them.

In the first case, the pressure can also come from potential customers of the services market offered by professional accountants who will gradually understand the difference between working with a professional who respects ethical principles and a "professional" who ignores them. Professional bodies also need to get involved, rewarding those ethical

compliance practitioners and sanctioning those who do not respect it (with harsh sanctions, transparently communicated to the entire professional community).

In the second case, we believe that some of the professional accountants who ignore fundamental principles in the profession's ethics may be aware that they can be excluded from the market as a result of administrative decisions by professional bodies or as a result of boycott of potential clients. The next step would be to also respect the principles of professional ethics, not conviction, not internally motivated, but based on utilitarian reasoning.

Last but not least, we believe that enhancing the compliance of professionals with the principles of ethics, increasing the ethical level of practice will also put pressure on the education system in the field of accounting (high school, university) to give more importance to ethical education. We believe that the meaning of changing things would be this and not vice versa, raising the level of ethical education at the high school and university level will only have a very difficult impact as long as practitioners do not realize the need for change.

From our point of view, professional bodies should have a certain position on these issues, organize debates, inform, educate. By comparison, although he has not issued any position papers on this issue, IFAC regularly takes on important articles in the literature on the site.

The ethical dimension of the marketing of companies providing accounting services has been another area to which we have paid particular attention to our research and for which we have put forward some proposals. If in the early 1990s when they entered the Romanian market, marketing was somewhat neglected after 2007-2008, amid the intensification of competition, the reconfiguration of the Romanian business environment under the impact of joining the European Union, the maturity of the market, the Big Four companies have begun to pay more attention to marketing, communication, customer relationship management (CRM). In the case of some (PwC, Deloitte), we have developed and implemented integrated marketing and communication strategies for the entire Balkan region, coordinated in Romania. For small and medium-sized Romanian companies it will not be easy to compete with these giants in marketing and communication, the main barriers being the expertise and the financial resources that they can allocate for this purpose. In our opinion, they have to focus on marketing activity towards the online environment and social media. The main consideration would be lower costs. It adds the possibility to target the audience, or the opportunity to overcome creatively the gap in expertise and marketing experience with large companies.

The last topic addressed in Chapter 2 was the relationship between professional judgment and ethics in the accounting profession. Focusing on the concrete situation in Romania, we consider that the use of professional judgment is at this moment reluctant. It has two important determinants, knowledge and experience. Not many professional accountants have long experienced the use of professional judgment. The main reason was that the Romanian accounting system did not leave for too long only too few degrees of freedom for professional accountants. In addition, we consider that the education of professional accountants may present some shortcomings. In the initial education, attention is not paid to all dimensions of professional judgment, respectively the development of the qualities for its exercise (critical thinking, creativity, professional pessimism etc.). If these elements add an additional parameter, namely compliance with codes of ethics (which also accountants Romania are less prepared, in our opinion), will result in professional accountants extremely reluctant to assume professional judgments.

In the following, we will present the main conclusions of the research in chapter 3. Analysing the evolutions in accounting and accounting profession in Romania from 1945 to 1989, we found that we can talk about two stages with quite different characteristics:



- First, from 1945 to 1970, it was characterized by numerous changes aimed primarily at the dismantling of the main organizations and institutions of the accounting profession and its specific legal framework in the interwar period and the construction of a new accounting framework. There have been many problems in these approaches and there have been many induced disturbances in the profession.

- The second, after 1970, was a period when Russian influence diminished a lot. Most authors link this event to the position of Nicolae Ceausescu in the Czechoslovak conflict since 1968, followed by a certain distance of Romanian politics from Russian influences. In addition, we consider that, at the profession level, the changes were also the result of the formation and dominance of a new elite in the profession (certainly under the restrictive conditions of time) that wanted to impose some elements of modernity, taking advantage of the moment of a certain opening of the Romanian economy in the early 1970s.

In the period 1990-1994, a minimal framework (legislation, institutions, a human resource prepared according to the new requirements) was created for the birth of a new Romanian accounting system, a system that kept only weak influences from the communist accounting system. A professional body - CECCAR - has appeared in the profession. Universities played an extremely important role in setting the vision and objectives of change. For most practitioners, the changes were not major, and they would only defend after 1 January 1994.

The 1994-1999 period was one in which the accounting system, whose coordinates were set at the end of 1991, remained unchanged. After a few years of implementation, certain limits of the French inspirational system began to appear under the influence of growth the complexity of enterprise-level activities. External pressures have also begun to reform this system, driven by the requirements of the integration objective in the European Union and by international organizations (World Bank, International Monetary Fund) providing financial assistance to Romania. In 1999, legislation emerged to stimulate the first steps towards the harmonization of Romanian accounting regulations with the Fourth Directive of the European Economic Community and International Accounting Standards. It is a change that has not been made "by ourselves" but has been initiated by external pressures and has been piloted by the Ministry of Finance with the important support of foreign consultants. For these reasons, it was in the first part that we were allowed metaphor, a modest karaoke show, in which the soloist did not understand the words and did not interpret the song too well although he did some preparation before the show.

Beyond the elements of confusion and controversy induced by the legislation or generated by their implementation, the 2000-2005 stage was one in which one can discuss the sophistication of the accounting profession, the first steps in overcoming the status inherited from the Communist period of bookkeeping which the professional accountant in Romania had. Applying international standards has led to a radical change in accounting language for both economic operators in general and for consultants, auditors, analysts working in the financial and accounting field in Romania. Also, the professional accountant in Romania has been stimulated and encouraged to use professional judgment, to analyse and to choose between various accounting treatments, to personalize.

Stage 2006-2017 was one of maturing the accounting profession in Romania. If the changes in the profession from the beginning of the analysed period (2006-2009) were generated by external pressures, especially Romania's integration into the EU, after 2009, the role of professional organizations in the design of change (including legislation) has become increasingly important. At the level of professional accountants, we can talk about sophistication of activities and, on this background, an increase in the importance of their role and importance for the enterprise, unfortunately still not sufficiently perceived by the outsiders of the profession. An element with a negative impact, especially in the long term, identified by us during this period, is related to a certain relaxation of the conditions and

examinations of admissions in the professions (expert and licensed accountants, financial auditor, and tax consultant).

At the end of Chapter 3, we addressed the issue of implementing new technologies in the accounting profession. From our point of view, argued in the thesis, the accounting profession in Romania has long missed the start in the transition to these technologies. Their implementation will soon become a sine qua non even for the competitiveness of domestic enterprises. Although we have the advantage of an ICT infrastructure that provides very good internet speed, which theoretically should be an incentive for the transition to new technologies, we have mentalities in accepting changes and deficiencies in professional education in the spirit of these new developments. Although the Bachelor's Degree Program, which accounting professionals should follow as a priority, is called "Accounting and Management Information Systems", the curriculum is not too much geared to presenting cutting-edge information and communication technologies. Nor do the professional organizations provide adequate training or informative materials for this purpose. However, we express our hope that, at least in this case, there will be no more talk in a few years as much about the Romanian accounting profession that shows great resistance to change, as I have often mentioned in the thesis, namely that the need to implement the technologies we have referred to will be quickly realized.

In Chapter 4, two models on the international recognition of the Romanian accounting profession (formal and informal) were substantiated and tested. Following the analysis of the literature, for the two variables, the formal international recognition and the informal international recognition, six determinants were retained: political-legislative factors; economic factors; socio-cultural factors; factors related to education; factors related to scientific research and factors related to professional bodies.

Following the testing of the two models, the results were the following: the political-legislative factors, the economic factors, the factors related to education, the factors related to the professional organizations determine the formal recognition at international level of the accounting profession in Romania; the political-legislative factors and the factors related to the professional bodies determine the informal recognition at an international level of the accounting profession in Romania.

As a result of all these analyses, we can conclude that the factors related to the activity of the professional bodies are the most important in recognizing the international accounting profession in Romania, both in its formal and informal dimensions. Surprisingly, the factors related to scientific research are not considered important either for the formal recognition of the Romanian accounting profession or for the informal international recognition.

Chapter 5 included two research based on data collected through two questionnaires. The first concerned the satisfaction of Romanian entrepreneurs with the services provided by professional accountants, and the second the development prospects of the accounting profession.

The main conclusions of the first research are as follows:

- As the experience grows, entrepreneurs view accounting services as having an increasingly important role in setting and updating company goals;
- Romanian entrepreneurs are looking for customized accounting services tailored to their business profile;
- Entrepreneurs perceive the services provided by their own accounting department as causing greater bureaucratic blockage in company decisions compared to outsourced accounting services.

The main conclusions of the second research, based on data collected through a questionnaire applied to professional accountants, are:

- professional accountants with short professional experience, unlike those with long experience, see the role of the accounting department in the organization in a manner close to

some stereotypes about the profession (the bureaucracy inducer in the company, with an important role in managing the results in favour of management, with minimal attributions in decisions on resource allocation at company level);

- Experienced accountants are rather pleased with the professional counselling services provided by professional organizations, while those with short experience are rather dissatisfied;

- Accountants believe that ethics is very important in their professional work, but I do not think that this is true for part of the guild colleagues;

- Accountants understand the need and role of online marketing for the services they provide, even if the tool palette they are using for this purpose is currently not very diversified.

### ***Synthesis of own contributions***

The thesis approached a less frequent topic by the Romanian researchers in the field, the accounting profession in Romania. If the evolution of the theory and accounting practices in Romania has been extensively studied, the repercussions of these developments on both the profession and the professional accountant have only been treated in a subsidiary, often superficial way. In view of these aspects, we believe that our work, in its entirety, can be viewed as an effort that makes an important, original and novelty contribution to the national scientific landscape in the accounting field.

Another element, which we consider as a personal note, is how to approach the theme from multiple angles, as follows: we have sought to reflect the specific aspects of each category of professionals included in the accounting profession - expert and licensed accountants, auditors, tax consultants; we analysed the specific components of the work of both professional and academic accountants; we analysed the role in the profession for all categories of actors (state, professional bodies, accountants, academics, entrepreneurs), starting from the premise of co-opetition between them; we followed the past, the present, and the prospects of the profession.

The "tone" of the approach we tried to be objective, to emphasize as neutral as possible the strengths and weaknesses of the accounting profession in Romania, opportunities and threats, not to position our partisan and to reflect certain issues exclusively from the perspective of an actor (state, professional accountant, professional body, university, entrepreneur), to remain in a balanced scientific research, not to go to exaggerated apologies or criticism. In this sense, we consider that the clarification and argumentation of some dysfunctions of the accounting profession in Romania can be another own contribution, given that the Romanian novice researchers do not usually have the scientific courage to reveal such aspects. In fact, the contributions of the paper can be synthesized on two levels, corresponding to the two categories of objectives set, as follows:

#### **• *Theoretical contributions***

- Conceptual and practical delimitation (in a specific Romanian context) regarding the profession and the professional accountant;

- Clarifying some aspects regarding the regulation of the accounting profession in Romania and analysing the national-international interdependencies in this plan;

- Conceptual delimitation of ethics and social responsibility in the accounting profession;

- Presenting, from the perspective of the accounting profession, and thus, hopefully, introducing in the Romanian scientific circuit the concepts of the field of business ethics (whistleblowing, ethical training);

- Comparative analysis of the principles of codes of ethics of professional bodies in Romania;

- Formulating proposals for a more appropriate translation into Romanian of some terms of the "due care", "diligence";
- Carrying out an analysis of the international visibility and recognition of Romanian accounting professionals, academics or practitioners.

- ***Pragmatic contributions***

- Substantiating and testing a model for the analysis of the determinants of the international accounting profession's recognition in Romania;
- Two exploratory researches on the current status and prospects of the Romanian accounting profession.

The results of these studies should be useful to professional accountant practitioners (in career management and customer relationship management), universities (in reconfiguring and adapting the curriculum for accounting programs in line with the practical requirements and potential changes that will affect the profession under the influence of new technologies), academics (to increase international visibility and reputation), professional bodies (for managing the relationship with members, but also for potential strategies for the development, recognition and internationalization of the profession) and why not certain public authorities, stakeholders in the accounting profession.

### ***Limits of research***

Any research faces a number of problems, encounters various obstacles, has certain limits that can affect the pertinence and relevance of the results obtained. In our research we consider that the main limits of the research are:

- The way the questionnaire used to collect the data for the three empirical researches was exclusively online, which obviously did not allow access to all categories of professional accountants. Thus, as questionnaires have been distributed mainly through social networks, it is likely that they have not reached the professional accountants who do not use these networks.

- The samples, therefore, had some problems related to the representativeness of the structure. However, this is inevitable in exploratory research, as we have pointed out to be the present research.

- In the model proposed for the analysis of the determinants of international recognition of the accounting profession in Romania, many of the assumptions made were not validated or only partially validated.

- Investigating how Romanian accounting professionals are familiar with new technologies and awareness of their impact on the accounting profession was a brief one. We preferred to put a few questions on these issues so as not to discourage filling in the questionnaire.

### ***Future research directions***

At the end of chapters 4 and 5, we proposed future developments for our research, driven by the specific outcomes of the three exploratory studies within them. In addition, we believe that future research, by us or by other authors, should take into account the following:

- Refining and further testing of the proposed model in Chapter 4 regarding the recognition of the international accounting profession in Romania;

- Applying the questionnaires presented in Annexes 2 and 3 on statistically representative samples;

- Carrying out a study on the perception of the role of the accounting profession among the students from the accounting programs in the Romanian universities;

- Conducting a study among professional accountants strictly focused on understanding and applying professional ethics;

- Rigorous analysis of the curriculum of study programs at Romanian universities to see to what extent they prepare professional accountants able to understand and adapt to the challenges of the future in the field;

- Carrying out a comparative study on the perception of the role and importance of professional accountants in SMEs versus large companies;

- Reporting the conclusions of our work on the Romanian accounting profession to studies addressing similar issues in countries with recent similar historical experiences (Poland, Hungary, Bulgaria, the Czech Republic, Slovakia, and the Baltic States).

***Finally, we believe that the Romanian accounting profession, although it has developed a lot over the past 30 years, has, however, some gaps in global trends. Reducing these gaps, permanent development and international recognition, with all the beneficial effects that arise from it, can be, in our opinion, only through the co-opetition between all the stakeholders of the profession.***

## REFERENCES

### **Books:**

- Academia Română, 1998. *Dicționarul Explicativ al limbii române (DEX)*. București: Univers Enciclopedic.
- Albu, N., 2014. *Accounting Change in Romania. Determinants of Change and Implications for the Profession*. Teză de abilitare. București: Academia de Studii Economice.
- Arens, A. A., Elder, R. J., Beasley, M. S., Hogan, C. E., 2016. *Auditing and assurance services*. Pearson.
- Avram, G. D., 2016. Deontologie, calitate și cooperație – piloni de bază ai profesiei contabile. Craiova: Sitech.
- Babbie, E., 2010. *Practica cercetării sociale*. București: Polirom.
- Bateman, C. R., 2012. Professional ethical standards: The journey toward effective codes of ethics. In *Work and Quality of Life* (pp. 21-34). Dordrecht: Springer.
- Boșoteanu, M. C., 2016. Tendințe de dezvoltare a contabilității românești în contextul europeanizării și internaționalizării acesteia. Teză de doctorat (coordonator: Iacob, C.). Craiova: Universitatea din Craiova.
- Botez, D., 2005. *Tradiții, actualități și perspective ale profesiei contabile din România*. Iași: Sedcom Libris.
- Bunget, O. C., 2015. *Provocări ale profesiei de audit și conexiuni cu educația universitară contabilă*. Teză de abilitare. Timișoara: Universitatea de Vest.
- Calu, D. A. S., Dumitru, M., Gușe, R., Pitulice, I. C., Ștefănescu, A., Țurlea, A., 2011. *Coordinates of the Accounting in Romania. Historical and Current Perspectives*. București: Editura Alpha MDN.
- Calu, D. A., 2005. *Istorie și dezvoltare privind contabilitatea din România*. București: Editura Economică.
- Chu, T., 2004. *Accounting changes in a transition economy: The case of Vietnam*. Ph.D thesis. Sydney (Australia): School of Accounting and Finance, University of Wollongong.
- Corpul Experților Contabili și Contabililor Autorizați din România, 2011. *Codul etic național al profesioniștilor contabili*. București: Editura CECCAR.
- Crane, A., Matten, D., 2007. *Business Ethics*. Oxford University Press (second edition).
- Crane, A., Matten, D., 2016. *Business ethics: Managing corporate citizenship and sustainability in the age of globalization*. Oxford University Press.
- Crăciun, D., 2005. *Etica în afaceri*. București: Editura ASE.
- Crișan, A. R., 2017. *Armonizare contabilă în sectorul public în context european*. Teză de doctorat (coordonator: Tiron-Tudor, A.). Cluj Napoca: Universitatea Babeș-Bolyai.
- Damian, S., 2011. *Evoluția contabilității românești în perioada de tranziție a economiei românești*. Teză de doctorat (coordonator: Pântea, P. I.). Cluj Napoca: Universitatea Babeș-Bolyai.
- Diaconu, B., 2009. *Etica societății instituționalizate*. București: Editura Curtea Veche.
- Edwards, J. R., 2014. *A History of Financial Accounting*. New York: Routledge.
- Fărcaș, T. V., 2013. *Dezvoltarea gândirii contabile și a învățământului din Europa de Est. Cazul Transilvaniei, România*. Teză de doctorat (coordonatori: Tiron-Tudor, A.; Lemarchand, Y.). Cluj Napoca: Universitatea Babeș-Bolyai.
- Feleagă, N., 1999. *Sisteme contabile comparate*, vol. I. București: Editura Economică.
- Ferrel O. C., Fraedrich, J., Ferrel, L., 2009. *Business Ethics. Ethical Decision Making and Cases.*, South Western Cengage Learning.
- Gheorghe, A. M., 2017. *Încredere și interacțiune în cloud accounting*. Teză de doctorat (coordonator: Țugui A.). Iași: Universitatea "Alexandru Ioan Cuza".
- Hair, J. F., Anderson, R. E., Tatham, R. L., Black, W. C., 1998. *Multivariate data analysis*. (5th ed.). New Jersey: Prentice-Hall.

- Hansson, E., Löfvendal, F., 2016. *Increased use of marketing in the audit industry: Effect on independence price and quality*. Linköping: Linköping University.
- Hoffman, W. M., Frederick, R. E., Schwartz, M. S., 2014. *Business ethics: Readings and cases in corporate morality*. John Wiley & Sons.
- Howitt, D., Cramer, D., 2010. *Introducere în SPSS pentru psihologie*. București: Polirom.
- Iamandi, I. E., Filip, R., 2008. *Etică și responsabilitate socială corporativă în afacerile internaționale*. București: Editura Economică.
- Ionescu, Gh., Bibu, N., Munteanu, V., 2006. *Etică în afaceri*. Timișoara: Editura Universității de Vest.
- Jewell, D.V., 2011. *Guide to evidence-based physical therapist practice* (2nd edition). Ontario: Jones & Bartlett Learning.
- Jones, G., 2007. *Introduction to Business: How Companies Create Value for People*. McGraw-Hill.
- Kotler P., Armstrong, G., 2004. *Principiile marketingului*. București: Teora.
- Lungu, C. I., 2018. *Cercetări transdisciplinare privind contabilitatea pentru sustenabilitate*. Teză de abilitare. București: Academia de Studii Economice.
- Marcu, F., 2000. *Marele dicționar de neologisme*. București: Editura Saeculum.
- Marcu, F., Maneca, C., 1986. *Dicționar de neologisme*. București: Editura Academiei.
- McPhail, K., Walters, D., 2009. *Accounting and business ethics: An introduction*. Routledge.
- Ménard, L. (coord.), 2004. *Dictionnaire de la comptabilité et de la gestion financière*. (3eme Edition). Institut Canadien des Comptables Agréés - ICCA.
- Miclea, C. E., 2010. *Marketingul online pentru serviciile financiar-contabile*. Teză de doctorat (coordonator: Lefter C.). Brașov: Universitatea Transilvania.
- Morar, V., 2012. *Etică*. Universitatea din București (Facultatea de Jurnalism și Teoria Comunicării): suport de curs.
- Muțiu, A., 2009, *Elemente de contabilitate. Suport de curs*. Cluj Napoca: Universitatea Babeș-Bolyai.
- Nalebuff, B. J., Brandenburger, A., Maulana, A., 1996. *Co-opetition*. London: HarperCollins Business.
- Nica, P., Agheorghiesei, D., 2009. *Conflicte și etică în managementul resurselor umane, Suport de curs*. Iași: Facultatea de Economie și Administrarea Afacerilor.
- Norman, W., 2016. *Business Ethics*. [online] Disponibil la: <<https://www.hbs.edu/faculty/conferences/2016-newe/Documents/Norman,%20Business%20Ethics,%20IntEncycEthics.pdf>> [Downloaded 23 April 2018].
- Nunnally J.C., 1978. *Psychometric Theory*. 2nd edition. New York: McGraw Hill.
- Ogarcă, R., 2017. *Etică în afaceri*. Craiova: suport de curs.
- Popescu, P. V., 2011. *Contabilitatea și controlul formării și utilizării resurselor bugetare*. Teză de doctorat (coordonator: Dumbravă P.). Cluj Napoca: Universitatea Babeș-Bolyai.
- Ristea, M., 2000. *Metode și politici contabile de întreprindere*. București: Editura Tribuna Economică.
- Toma, M., 2011. *Drumuri prin memoria profesiei contabile*. București: Editura CECCAR.
- Toma, M., Potdevin, J., 2008. *Elemente de doctrină și deontologie a profesiei contabile*. București: CECCAR-Corpul Experților Contabili și Contabililor Autorizați din România.
- Utts, J.M., Heckard, R.F., 2011. *Mind on statistics*. Stamford: Cengage Learning.
- Vallabhaneni, S. R., 2018. *Wiley CIAexcel Exam Review 2015, Part 3: Internal Audit Knowledge Elements*. John Wiley & Sons.

Verrax, F., 2016. Beyond professional ethics: GIS, codes of ethics, and emerging challenges. In *Technoscience and Citizenship: Ethics and Governance in the Digital Society* (pp. 143-161). Cham: Springer.

Zaiț, D., Spalanzani, A., 2006. *Cercetarea în economie și management*. București: Editura Economică.

#### **Articles:**

Al-Akra, M., Ali, M. J., Marashdeh, O., 2009. Development of accounting regulation in Jordan. *The International Journal of Accounting*, 44(2), pp. 163-186.

Albu, C. N., Albu, N., 2009. How Does Organizational Change Affect the Accountants' role? An Institutional Approach on two Romanian Settings. *Accounting and Management Information Systems*, 8(1), pp. 40-52.

Albu, C. N., Albu, N., Alexander, D., 2010. Accounting change in Romania—a historical analysis. In *6th workshop on European Financial Reporting EUFIN* (pp. 1-50) [online] Available at: <[https://www.victoria.ac.nz/sacl/about/events/past-events2/past-conferences/6ahic/publications/6AHIC-27\\_FINAL\\_paper.pdf](https://www.victoria.ac.nz/sacl/about/events/past-events2/past-conferences/6ahic/publications/6AHIC-27_FINAL_paper.pdf)> [Downloaded 26 April 2018].

Albu, C. N., Albu, N., Faff, R., Hodgson, A., 2011. Accounting competencies and the changing role of accountants in emerging economies: the case of Romania. *Accounting in Europe*, 8(2), pp. 155-184.

Albu, C.N., Albu, N., 2015. Introduction to the special issue on accounting academia in Central and Eastern Europe. *Accounting & Management Information Systems*, 14(2), pp. 247-274.

Albu, C.N., Toader, S., 2012. Bridging the gap between accounting academic research and practice: some conjectures from Romania. *Journal of Accounting and Management Information Systems*, 11(2), pp. 163-173.

Albu, N., & Albu, C. N., 2012. International Financial Reporting Standards in an emerging economy: lessons from Romania. *Australian Accounting Review*, 22(4), pp. 341-352.

Albu, N., 2013. Exploring the Recent Evolution of the Accounting Profession in Romania-An Institutional Approach. *Accounting and Management Information Systems*, 12(4), pp. 537-552.

Albu, N., Albu, C. N., 2012. How to perform in the field of accounting research? The case of Romania. *International Journal of Critical Accounting*, 4(2), pp. 145-174.

Albu, N., Albu, C., Gîrbină, M., Sandu, M., 2011. The implications of corporate social responsibility on the accounting profession: The case of Romania. *Amfiteatru Economic Journal*, 13(29), pp. 221-234.

Alexander, D., Servalli, S., 2010. Accounting Change: beyond Darwin”, paper submitted to the *33rd European Accounting Association annual congress*, Istanbul, May.

Almășan, A. C., Grosu, C., Circa, C., 2015. Difficulties in the accounting research-practice-teaching relationship: Evidence from Romania. *Accounting and Management Information Systems*, 14(2), pp. 275-302.

Almujamed, H., Tahat, Y., Omran, M., Dunne, T., 2017. Development of Accounting Regulations and Practices in Kuwait: An Analytical Review. *Journal of Corporate Accounting & Finance*, 28(6), pp. 14-28.

Avram, C. D., Țogoe, G. D., Avram, A., 2017. From Conformity to Excellence-Study on Quality of Services in Accounting Profession in Romania. *Amfiteatru Economic*, 19(11), pp. 1077-1090.

Avram, G. D., Avram, M., Avram, V., 2016. The Study On International Cooperation Made By The Romanian Professional Accountancy Bodies. *Ovidius University Annals, Economic Sciences Series*, 16(1), pp. 447-452.



- Avram, M., Avram, V., 2012. Implicarea organismelor profesionale și a mediului academic în educația financiar-contabilă a publicului. *Audit Financiar*, 10(95), pp. 49-52.
- Avram, M., Țogoe, G. D., 2012. Main Coordinates of Accounting Profession Competitive Model. *Annals of the University of Petroșani, Economics*, 12(2), pp. 29-38.
- Avram, M., Țogoe, G. D., 2012. Professional accountants' ethics in the context of corporate governance. *Annals of University of Craiova-Economic Sciences Series*, 2(40), pp. 245-250.
- Băcanu, M. N., 2016. The Separation Between Accounting Profession and Tax Profession in The Context of Sustainable Development in Romania. *Annals of 'Constantin Brancusi' University of Targu-Jiu. Economy Series*, (3), pp. 129-133.
- Bailey, D., 1995. Accounting in transition in the transitional economy. *European Accounting Review*, 4(4), pp. 595-623.
- Baker, C. R., 2016. Accounting and Economic Systems: A Tribute to the Work of Jaques Richard în Bensadon, D., Praquin, N., 2016. *IFRS in a Global World. International and Critical Perspectives on Accounting*, pp. 17-27. Switzerland: Springer International Publishing.
- Barbu, E. M., Farcane, N., Popa, A., 2012. Critical analysis of developments in Romanian accounting during the 20th century: a neo-institutional approach. *International Journal of Critical Accounting*, 4(2), pp. 175-193.
- Barbu, E., Farcane, N., Popa, A., 2010. Looking for an Accounting Identity : The Case of Romania during the 20th Century. *Cahier de recherche n° 2010-03 E2*, pp. 1-23.
- Barrainkua, I., Espinosa-Pike, M. (2015). Cultural and Socio-Economic Restrictions for the Adoption of the IESBA Code of Ethics for Professional Accountants in the European Countries. *European Research Studies*, 18(1), pp. 3-24.
- Baruch, Y., Holtom, B. C., 2008. Survey response rate levels and trends in organizational research. *Human relations*, 61(8), pp. 1139-1160.
- Bîgu, D., Anastasiu, I., 2015. Is "Business Ethics" an Oxymoron?. In *Proceedings of the International Management Conference* (Vol. 9, No. 1, pp. 860-865). Faculty of Management, Academy of Economic Studies, Bucharest, Romania.
- Blanchette, M., Desfleurs, A., 2011. Critical Perspectives on the Implementation of IFRS in Canada. *Journal of Global Business Administration*, 3(1), pp. 19-40.
- Bogdan, V., Farcaș M., Scorțe, C., 2004. *Evoluția reformei contabile românești* [online] Available at: <<http://steconomiceuoradea.ro/anale/volume/2004/19.pdf>> [Downloaded 5 June 2018].
- Borker, D. R., 2012. Accounting, culture and emerging economies: IFRS in Central and Eastern Europe. *The International Business & Economics Research Journal (Online)*, 11(9), pp. 1003-1018.
- Bostan, I., 2011. Metamorfoze instituționale privind exercitarea auditului public extern în România. *Economie teoretică și aplicată*, Volumul XVIII (2011), No. 12(565), pp. 32-41.
- Bouleanu, E., 2016. Cine a fost autorul celei mai mari escrocherii înregistrate în comunism. *Povestea din spatele celebrului film românesc „Secretul lui Bachus“* [online] Available at: <[http://adevarul.ro/locale/alexandria/cine-fost-autorul-celei-mai-mari-escrocherii-inregistrate-comunism-povestea-spatele-celebrului-film-romanesc-secretul-bachus-1\\_56d59f115ab6550cb85fe4ad/index.html](http://adevarul.ro/locale/alexandria/cine-fost-autorul-celei-mai-mari-escrocherii-inregistrate-comunism-povestea-spatele-celebrului-film-romanesc-secretul-bachus-1_56d59f115ab6550cb85fe4ad/index.html)> [Downloaded 26 April 2018].
- Brabete, V., Mihai, M., Drăgan, C., Iota, A., 2013. Implementation of IFRS in Romania – Past, Present And Perspectives. *Annals of the University of Craiova, Economic Sciences Series*, 1(41), pp. 137-144.
- Brandăș, C., Megan, O., Didraga, O., 2015. Global perspectives on accounting information systems: mobile and cloud approach. *Procedia Economics and Finance*, 20, pp. 88–93.

Broberg, P., Umans, T., Skog, P., & Theodorsson, E., 2018. Auditors' professional and organizational identities and commercialization in audit firms. *Accounting, Auditing & Accountability Journal*, 31(2), pp. 374-399.

Brooks, L. J.: 1989. Ethical Codes of Conduct: Deficient in Guidance for the Canadian Accounting Profession. *Journal of Business Ethics*, 8, pp. 325-35.

Buga (Stancu), M., 2011, Asigurare în rapoartele financiare, utilizarea XBRL. Noi tehnologii pentru un decident mai bine informat. *Revista Finanțe Publice și Contabilitate*, 9, pp. 35-41.

Bunget, O. C., 2009. Etică și audit intern: problematica Whistleblowing-ului. *Audit Financiar*, 7(9), pp. 43-51.

Bunget, O. C., 2009. *Issues on the contribution of the accountancy profession to enhancing the quality of the environment business in Romania*. [online] Available at: <[https://mpr.ub.uni-muenchen.de/12984/1/MPRA\\_paper\\_12984.pdf](https://mpr.ub.uni-muenchen.de/12984/1/MPRA_paper_12984.pdf)> [Downloaded 25 March 2018].

Bunget, O. C., Bliidișel, R. G., Megan, O. O., Dumitrescu, A. C., 2014. Marketing of Accounting Services During Crisis. *Amis 2014*, pp. 184-196. [online] Disponibil la: <[https://www.researchgate.net/profile/Laura\\_Brad/publication/266746928\\_Evidence\\_of\\_no\\_difference\\_between\\_the\\_value\\_of\\_discretionary\\_accruals\\_computed\\_using\\_the\\_Romanian\\_Accounting\\_Standards\\_and\\_the\\_International\\_Financial\\_Reporting\\_Standards/links/543b943f0cf204cab1db0c13.pdf#page=184](https://www.researchgate.net/profile/Laura_Brad/publication/266746928_Evidence_of_no_difference_between_the_value_of_discretionary_accruals_computed_using_the_Romanian_Accounting_Standards_and_the_International_Financial_Reporting_Standards/links/543b943f0cf204cab1db0c13.pdf#page=184)> [Downloaded 23 April 2018].

Bunget, O. C., Farcane, N., Dumitrescu, A. C., Popa, A., 2009. *The accounting profession and professionist in Romania*. [online] Available at: <[https://mpr.ub.uni-muenchen.de/18408/1/Bunget\\_OvidiuConstantin\\_The\\_Accounting\\_Profession\\_and\\_Professionist\\_in\\_Romania.pdf](https://mpr.ub.uni-muenchen.de/18408/1/Bunget_OvidiuConstantin_The_Accounting_Profession_and_Professionist_in_Romania.pdf)> [Downloaded 25 February 2018].

Burlaud, A., Niculescu, M., 2016. Un drept contabil care face apel la raționamentul profesional: o amenințare sau o oportunitate pentru profesia contabilă?. *Audit Financiar*, 14(144), pp. 1267-1334.

Busuioceanu, S., 2013. Characteristic Features of the Marketing in the Accounting Profession. *Young Economists Journal/Revista Tinerilor Economisti*, 10(21), pp. 65-73.

Carnegie, G. D., Napier, C. J., 2010. Traditional accountants and business professionals: Portraying the accounting profession after Enron. *Accounting, Organizations and Society*, 35(3), pp. 360-376.

Carroll, A. B., 1991. The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), pp. 39-48.

Cellucci, R., 2011. The international accounting standards board. *The Neumann Business Review*, 6(1), pp. 15-27.

Cerņușca, L., 2015. *Percepția profesioniștilor contabili privind manifestarea raționamentului profesional în perimetrul contabilității*. [online] Disponibil la: <<http://www.economieafaceri.ro/perceptia-profesionistilor-contabili-privind-manifestarea-rationamentului-profesional-perimetrul-contabilitatii/>> [Downloaded 23 April 2018].

Cerņușca, L., Balaciu, D. E., 2015. The perception of the accounting students on the image of the accountant and the accounting profession. *Journal of Economics and Business Research*, 21(1), pp. 7-24.

Chivoci, F., 2014. *Cum investea Franța în România lui Ceaușescu* [online] Available at: <<https://www.historia.ro/sectiune/general/articol/cum-investea-franta-in-romania-lui-ceausescu>> [Downloaded 26 April 2018].

Cohen, J. R., Pant, L. W., & Sharp, D. J., 1992. Cultural and socioeconomic constraints on international codes of ethics: Lessons from accounting. *Journal of Business Ethics*, 11(9), pp. 687-700.

Collins, J. W., 1994. Is business ethics an oxymoron?. *Business Horizons*, 37(5), pp. 1-9.

- Cooper, D. J., Robson, K., 2006. Accounting, professions and regulation: Locating the sites of professionalization. *Accounting, Organizations and Society*, 31(4-5), pp. 415-444.
- Cory, S. N., 1992. Quality and quantity of accounting students and the stereotypical accountant: is there a relationship?. *Journal of Accounting Education*, 10(1), pp. 1-24.
- Dai, J., Vasarhelyi, M. A., 2016. Imagineering Audit 4.0. *Journal of Emerging Technologies in Accounting*, 13(1), pp. 1-15.
- Dasgupta, S., Kesharwani, A., 2010. Whistleblowing: a survey of literature. *The IUP Journal of Corporate Governance*, 9(4), pp. 57-70.
- De George, R. T., 2005. A history of business ethics. In Paper delivered at *The third biennial global business ethics conference. Santa Clara, CA: Markkula Center for Applied Ethics*. [online] Available at: <<https://www.bbvaopenmind.com/wp-content/uploads/static/4libro/en/Ahistoryofbusiness.pdf>> [Downloaded 24 April 2018].
- Deaconu, A., 2012. Accounting models and influential factors in post-communist Romania. *International Journal of Critical Accounting*, 4(2), pp. 194-216.
- Deaconu, A., Cuzdriorean, D. D., 2016. Accounting and the state in post-communist Romania. *African Journal of Accounting, Auditing and Finance*, 5(1), pp. 59-93.
- Deca, L., Egron-Polak, E., Fiț, C. R., 2015. Internationalisation of higher education in Romanian national and institutional contexts. In *Higher Education Reforms in Romania* (pp. 127-147). Cham: Springer.
- Dechow, N., Granlund, M., Mouritsen, J., 2006. Management control of the complex organization: relationships between management accounting and information technology. *Handbooks of Management Accounting Research*, 2, pp. 625-640.
- Dellaportas, S., Kanapathippillai, S., Khan, A., Leung, P., 2014. Ethics education in the Australian accounting curriculum: A longitudinal study examining barriers and enablers. *Accounting Education*, 23(4), pp. 362-382.
- Diaconu, P., 2008. Directions of the accounting educational curricula in the Romanian Universities and the conformity with the International Educational Standards provided by IFAC. *AMIS 2008, Journal of Accounting and Management Information Systems*, pp. 920-929.
- Dimitriu, V., Leuștean D., 2011. *File din istoria organizării activității de expertiză contabilă în țara noastră* [online] Available at: <<https://curierulnational.ro/Specializat/2011-08-11/File+din+istoria+organizarii++activitatii+de+expertiza+contabila+in+țara+noastra>> [Downloaded 26 April 2018].
- Drăgușin, C.P., Criveanu, M., 2015. Innovative Perspectives on The Accounting of Romanian Public Institutions of Academic Education. *Annals of the University of Craiova, Economic Sciences Series*, 1(43), pp. 194-201.
- Du Prel, J.B., Hommel, G., Röhrig, B., Blettner, M., 2009. Confidence interval or p-value?: part 4 of a series on evaluation of scientific publications. *Deutsches Ärzteblatt International*, 106(19), p.335-339.
- Ducu, C., 2009. *Jos cu RSC-ul! Sus etica în afaceri*. [online] Disponibil la: <[https://www.researchgate.net/publication/234164899\\_Jos\\_cu\\_RSC-ul\\_Sus\\_etica\\_in\\_afaceri\\_Regandind\\_locul\\_RSC\\_in\\_arhitectura\\_organizatiilor\\_Down\\_with\\_CSR\\_Up\\_with\\_Business\\_Ethics\\_Rethinking\\_the\\_Place\\_of\\_CSR\\_in\\_the\\_Organizational\\_Architecture](https://www.researchgate.net/publication/234164899_Jos_cu_RSC-ul_Sus_etica_in_afaceri_Regandind_locul_RSC_in_arhitectura_organizatiilor_Down_with_CSR_Up_with_Business_Ethics_Rethinking_the_Place_of_CSR_in_the_Organizational_Architecture)> [Downloaded 23 April 2018].
- Ducu, C., 2017. *Mitul codurilor de etică sau cum să mimezi integritatea într-o organizație*. [online] Disponibil la: <<http://dilemaveche.ro/sectiune/tema-saptamanii/articol/mitul-codurilor-de-etica-sau-cum-sa-mimezi-integritatea-intr-o-organizatie>> [Downloaded 23 April 2018].
- Dumitru, V.F., Stanciu, A., Dumitru, M., Feleagă, L., 2014. Pressure and isomorphism in business education. *Amfiteatru Economic Journal*, 16(37), pp.784-799.

Duțescu, A., Popa, A. F., Dobre, F., Stănila, G. O., 2017. Sustainability of financial professional services through marketing strategy-an empirical research. In *Proceedings of the International Conference on Business Excellence* (Vol. 11, No. 1, pp. 121-130). De Gruyter Open.

Duția, T., 1995. The restructuring of the system of accounting in Romania during the period of transition to the market economy. *European Accounting Review*, 4(4), pp. 739-748.

Epuran, M., Megan, O., 2006. Convergența contabilă în condițiile regionalizării. *Revista de Economie teoretică și aplicată - supliment*, pp. 167-174.

Espinosa-Pike, M., Barrainkua-Aroztegi, I., 2014. A Universal Code Of Ethics For Professional Accountants: Religious Restrictions. *Procedia-Social and Behavioral Sciences*, 143, pp. 1126-1132.

Farag, S. M., 2009. The accounting profession in Egypt: Its origin and development. *The international Journal of accounting*, 44(4), pp. 403-414.

Fazal, H., 2011. *What is the difference between Due Care and Due Diligence in auditing?* [online] Disponibil la: <<http://pakaccountants.com/difference-between-due-care-and-due-diligence/>> [Downloaded 23 April 2018].

Feleagă, L., Feleagă, N., 2006. Convergențe contabile internaționale prin prisma aderării la Uniunea Europeană. *Economie teoretică și aplicată*, pp. 37-44.

Feleagă, L., Feleagă, N., 2016. Romania. Shifting to IFRS: The Case of Romania în Bensadon, D., Praquin, N., 2016. IFRS in a Global World. *International and Critical Perspectives on Accounting*, pp. 393-404. Switzerland: Springer International Publishing.

Fisher, R., Murphy, V., 1995. A pariah profession? Some student perceptions of accounting and accountancy. *Studies in Higher Education*, 20(1), pp. 45-58.

Fornell, C. și Larcker, D.F., 1981. Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 48, pp. 39-50.

Frankel, M. S., 1989. Professional Codes: Why, How and With What Impact? *Journal of Business Ethics*, 8, pp. 109-115.

Funnel, W., 1998. Accounting in the service of the Holocaust. *Critical Perspectives on Accounting*, 9(4), pp. 435-464.

Georgescu, D. and Mateș, D., 2017. Influencing the Performance and Financial Position as Reported in the Annual Financial Statements Using Creative Methods. *North Economic Review*, 1(1), pp.104-108.

Ghintuiala, A., 2011. Actualități și perspective în normalizarea contabilă internațională. *Eirp Proceedings*. [online] Disponibil la: <<http://www.proceedings.univ-danubius.ro/index.php/eirp/article/download/1094/1013>> [Downloaded 23 April 2018].

Granlund, M., Mouritsen, J., 2003. Special section on management control and new information technologies. *European Accounting Review*, 12(1), pp. 77-83.

Gray, S. J., 1988. Towards a theory of cultural influence on the development of accounting systems internationally. *Abacus*, 24(1), pp. 1-15.

Greceanu, V., 2007. *Consultant fiscal, expert contabil, auditor financiar* [online] Available at: <https://www.cabinetexpert.ro/2007-02-26/consultant-fiscal-expert-contabil-auditor-financiar.html> [Downloaded 25 March 2018].

Grigoroii, L. 2014. Modernizarea educației contabile prin prisma cooperării dintre mediul universitar și organismele profesionale, în volumul Conferinței Științifice Internaționale "Cooperarea dintre mediul universitar și organismele profesionale: soluții și oportunități în dezvoltarea durabilă a profesiei contabile", Chișinău, 4 aprilie 2014, pp. 8-12.

Healy, P. M., Wahlen, J. M., 1999. A review of the earnings management literature and its implications for standard setting. *Accounting Horizons*, 13(4), pp. 365-383.

Higgs-Kleyn, N., Kapelians, D., 1999. The role of professional codes in regarding ethical conduct. *Journal of Business Ethics*, 19(4), pp. 363-374.

Horomnea, E., Istrate, A. M., Pașcu, A. M., 2012. Ethics and Professional Responsibility in Accounting and Audit. Social Implications and Perspectives. *Amis 2012*, pp. 271-287.

Huian, M. C., Mironiuc, M., Chiriac, M., 2018. Studiul asocierii dintre managementul rezultatelor și relevanța valorică a informației contabile în funcție de metoda de raportare a fluxurilor de numerar din exploatare. *Audit Financiar*, 16(149), pp. 15-24.

Iacob, C., Gheorghe, C.M., 2014. *Performance optimization – "sometimes" – result creativity*. [online] Available at: <[https://mpr.aub.uni-muenchen.de/52730/1/MPRA\\_paper\\_52730.pdf](https://mpr.aub.uni-muenchen.de/52730/1/MPRA_paper_52730.pdf)>. [Downloaded 25 January 2019].

Ion, E.I., Criveanu, M., 2016. Financial and Non-Financial Indicators for Organizational Performance Measurement. *Annals of the University of Craiova, Economic Sciences Series*, 1(44).

Ionașcu, I., 2013. Un secol de contabilitate și auditul conturilor la Academia de Studii Economice din București. *Audit Financiar*, 11(4), pp. 59-71.

Ionașcu, I., Ionașcu, M., Olimid, L., Calu, A. D., 2007. An empirical evaluation of the costs of harmonizing Romanian accounting with international regulations (EU Directives and IAS/IFRS). *Accounting in Europe*, 4(2), pp. 169-206.

Ionașcu, M., Ionașcu, I., Săcărin, M., & Minu, M., 2014. IFRS adoption in developing countries: the case of Romania. *Accounting and Management Information Systems*, 13(2), pp. 311-350.

Ionescu, B. Ș., Prichici, C., Tudoran, L., 2014. Cloud Accounting – o tehnologie ce poate modifica profesia contabilă în România. *Audit Financiar*, 12(110), pp. 3-15.

Ionescu, B., Ionescu, I., Tudoran, L., Bendovschi, A., 2013. *Traditional accounting vs. Cloud accounting*. [online] Available at: <[https://www.researchgate.net/publication/267751382\\_TRADITIONAL\\_ACCOUNTING\\_VS\\_CLOUD\\_ACCOUNTING](https://www.researchgate.net/publication/267751382_TRADITIONAL_ACCOUNTING_VS_CLOUD_ACCOUNTING)> [Downloaded 26 April 2018].

Istrate, C., 2012. Gender issues in Romanian accounting profession. *Review of Economic and Business Studies*, 5(2), pp. 21-45.

Jackling, B., Cooper, B. J., Leung, P., Dellaportas, S., 2007. Professional accounting bodies' perceptions of ethical issues, causes of ethical failure and ethics education. *Managerial Auditing Journal*, 22(9), pp. 928-944.

Jamal, K., Bowie N. E., 1995. Theoretical Considerations for a Meaningful Code of Professional Ethics. *Journal of Business Ethics*, 14, pp. 703–714.

Jui, L., Wong, J., 2013. *Roles and Importance of Professional Accountants in Business*. [online] Available at: <<https://www.ifac.org/news-events/2013-10/roles-and-importance-professional-accountants-business>> [Downloaded 25 February 2018].

Keskin, A. I., Işık, E. Y., 2015. An Analysis of the Relationship between IFAC Code of Ethics and CPI. *Emerging Markets Journal*, 5(2), pp. 41-48.

King, N., Beattie, A., Cristescu, A. M., Weetman, P., 2001. Developing accounting and audit in a transition economy: the Romanian experience. *European Accounting Review*, 10(1), pp. 149-171.

Lan, G., Gowing, M., Al-Hayale, T., 2015. The Role of Intent on Accounting Students' Ethical Attitudes Towards Earnings Management. *Journal of Academic Ethics*, 13(4), pp. 345-362.

Larson, R. K., Street, D. L., 2004. Convergence with IFRS in an expanding Europe: progress and obstacles identified by large accounting firms' survey. *Journal of International Accounting, Auditing and Taxation*, 13(2), pp. 89-119.

Latan, H., Ringle, C. M., Jabbour, C. J. C., 2016. Whistleblowing intentions among public accountants in Indonesia: Testing for the moderation effects. *Journal of Business Ethics*, pp. 1-16.

Law, P. K., 2010. A theory of reasoned action model of accounting students' career choice in public accounting practices in the post-Enron. *Journal of Applied Accounting Research*, 11(1), pp. 58-73.

Lee, G., Xiao, X., 2018. Whistleblowing on accounting-related misconduct: A synthesis of the literature. *Journal of Accounting Literature*, pp. 22-46.

Lenghel, R. D., 1998. Repere ale evoluției contabilității. *Anuarul Institutului de Istorie »George Baritiu« din Cluj-Napoca - Seria Humanistica*, 10(10), pp. 269-280.

Lenghel, R. D., 2011. *Armonizare, convergență și conformitate contabilă internațională* [online] Available at: <<http://humanistica.ro/anuare/2011/Continut/Art%2016.pdf>> [Downloaded 5 June 2018].

Liggio, C.D., 1975. The Expectation Gap: The Accountant's Legal Waterloo? *The CPA*, 45(7), pp. 23-29.

Loy, T.R., 2016. Stakeholder Influence on Earnings Management: Ethical Considerations and Potential Avenues. *Corporate Ownership and Control*, 13(2), pp. 88-98.

MacLulich, K., Gurau, C., 2004. *The relationship between economic performance and accounting system reform in the CEE region: The cases of Poland and Romania* (No. 0406). Centre for Economic Reform and Transformation, Heriot Watt University [online] Available at: <<http://www2.hw.ac.uk/sml/downloads/cert/wpa/2004/dp0406.pdf>> [Downloaded 26 April 2018].

Mangos, N. C., Roffey, B. H., Stevens, J. A., 1995. Research note: marketing accounting services: a cross-cultural comparison. *International Marketing Review*, 12(6), pp. 68-81.

Marks, R., Moon, S.Y., 1995. Professionals' attitudes concerning the ethics of comparative advertising. *Journal of Professional Services Marketing*, 12(1), pp.107-116.

Matei, I., 2017. *Ce studii au antreprenorii din România?* [online] Available at: <<https://www.businessmagazin.ro/actualitate/ce-studii-au-antreprenorii-din-romania-16252284>> [Downloaded 5 November 2018].

Mateș, D., Hlaciuc, E., Ursachi, A., Măciucă, G., 2015. Accounting Convergences and Divergences in the Context of Harmonization and the Compliance of National Regulations with Directive 2013/34/Eu. *Annals of the University of Craiova, Economic Sciences Series*, 1(43), pp. 29-38.

Mathews, M. R., 1995. Social and environmental accounting: A practical demonstration of ethical concern?. *Journal of Business Ethics*, 14(8), pp. 663-671.

Matiș, D., Căilean, C., Bonaci, C., 2013. Accounting Profession and Sustainable Development. *Proceedings of the 2nd International Conference on Applied Manufacturing, Commerce, Tourism and Services (MCTS '13)*. Baltimore: WSEAS Press, pp. 60-66.

Matiș, D., James, K., Mustata, R. V., Bonaci, C. G., 2012. Romanian accounting profession: erudition and perspectives. *International Journal of Critical Accounting*, 4(2), pp. 120-144.

Mălăescu A. M., Avram M., 2018. Ethical Challenges in Marketing of Accounting Services: The Case of Romania, *International Scientific Conference - ECOTREND 2018 - Convergence/Divergence in the European economic area, XVth Edition*, October 26-27, Târgu Jiu, Romania.

Mălăescu, A. M., 2015. Differences between DAS and International Accounting Standards regarding Fixed Assets Treatment. *Res. & Sci. Today*, 9, pp. 83-87.

Mălăescu, A. M., 2018. The Role of the Accountancy Profession in Tackling Corruption in Romania. *Revista de Stiinte Politice*, (57), pp. 107-117.

Mălăescu, A. M., Avram, M., 2018. The Accounting Profession in The Digital Age. *Annals of the University of Craiova, Economic Sciences Series*, 2(46), pp. 5-12.

Mălăescu, A. M., Popovici, I., 2015. The Role of Accounting Information in Modern Management. *Analele Universității Constantin Brâncuși din Târgu Jiu: Seria Economie*, 2(1), pp. 208-210.

Mălăescu, A. M., Popovici, V. I., 2015. International Accounting Standards and their Influence on the Management of a Company. *Annals-Economy Series*, 1, pp. 159-162.

McMahon, T. F., 2002. A brief history of American business ethics. *A companion to business ethics*, pp. 342-352.

McPhail, K., 2001. The other objective of ethics education: Re-humanising the accounting profession—a study of ethics education in law, engineering, medicine and accountancy. *Journal of Business Ethics*, 34(3-4), pp. 279-298.

Melé, D., Rosanas, J. M., Fontrodona, J., 2017. Ethics in finance and accounting: Editorial introduction. *Journal of Business Ethics*, 140(4), pp. 609-613.

Mihai, G., 2015. Cloud ERP and Cloud Accounting Software in Romania. *Annals of "Dunarea de Jos" University of Galati Fascicle I. Economics and Applied Informatics*, (1), pp. 61–66.

Mihai, M., Drăgan, C., Brabete, V., Iota, A., 2013. Considerente privind creșterea calității informațiilor financiare anuale în context național și internațional. *Audit Financiar*, 11(12), pp. 54-60.

Mihăilescu, I., Mihăilescu, C. T., 2010. Audit Financiar versus audit statutar. Clarificări necesare în practica profesională. *Audit Financiar*, 8(2), pp. 3-9.

Moser, H. R., Freeman Jr, G. L., 2009. Ethical, Legal, and Professional Issues of Accountants Advertising: An Empirical Analysis. *National Social Science Journal*, 36, pp. 91-103.

Mustață, R. V., Fekete, S., Matis, D., 2011. Motivating accounting professionals in Romania. Analysis after five decades of communist ideology and two decades of accounting harmonization. *Accounting and Management Information Systems*, 10(2), pp. 169-201.

Mustață, R.V., 2008. Is there a real need for global financial reporting standards? Empirical evidence for sixty-seven national accounting systems, working paper presented to *CPA Research Development Workshop*, Cluj Napoca.

Muțiu, A. I., 2009. Are Romanian Universities Preparing Leaders in Accounting?. *Annals of the University of Oradea, Economic Science Series*, 18(3), pp. 1072-1078.

Neag, R., 2010. Expertul contabil, artizanul cărții de vizită a unei firme. *Revista Antreprenoriat Transilvan*, p. 5.

Near, J. P., Miceli, M. P., 1985. Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics*, 4(1), pp. 1–16.

Nechita, E. (2015). Managementul rezultatului și calitatea raportării financiare: O analiza comparativă pre-post aplicare IFRS pentru societățile cotate la Bursa de Valori București. *Audit Financiar*, 13(122), pp. 10-20.

Nulty, D. D., 2008. The adequacy of response rates to online and paper surveys: what can be done?. *Assessment & evaluation in higher education*, 33(3), pp. 301-314.

Palade, D. P., Tănasă, F. E., 2016. *Impactul tehnologiilor informaționale asupra sistemelor de contabilitate*. Available at: <<http://www.ceccarbusinessmagazine.ro/printeaza-articolul-925/>> [Downloaded 26 April 2018].

Pântea, I. P., Cristea, Ș., 2008. România și Italia-reflecții asupra armonizării contabile internaționale. *Audit Financiar*, 10, pp. 14-20.

Pattison, S., 2001. Are nursing codes of practice ethical?. *Nursing Ethics*, 8(1), pp. 5-18.

Pavel, N., 2017. The Application Of International Financial Reporting Standards- Opportunity And Challenge. *Contemporary Economy Journal*, 2(3), pp. 134-185.

Payne, D., Landry, B. J., 2005. Similarities in business and IT professional ethics: The need for and development of a comprehensive code of ethics. *Journal of Business Ethics*, 62(1), pp. 73-85.

- Picard, C. F., 2016. The marketization of accountancy. *Critical Perspectives on Accounting*, 34, pp. 79-97.
- Podoabă L., Oprean D. B., 2014. National Empirical Study on Ethics in Accounting, Auditing and Fiscal Consulting, în Boldea, I. (coord.), 2014. *Communication, Context, Transdisciplinarity*. Târgu Mureș: Petru Maior University Press.
- Popovici, V. I., Mălăescu, A. M., 2014. Manager and Accounting Manager-Similarities and Differences. *Annals-Economy Series*, 6, pp. 278-280.
- Popovici, V. I., Mălăescu, A. M., 2015. Economic Intelligence-Theoretical and Practical Aspects. *Analele Universității Constantin Brâncuși din Târgu Jiu: Seria Economie*, 1(6), pp. 286-286.
- Porter, B., 1993. *An empirical study of the audit expectation-performance gap*. *Accounting and Business Research*, 24(93), pp. 49-68.
- Rasouli, M. S., Banimahd, B., Royaei, R. A., 2015. The Effect of Motivational Values on Professionalism in Accounting. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 5(1), pp. 19-26.
- Răsvan, R., 2011. *Dezvoltarea auditului financiar în România* [online] Available at: <<https://rasvanremus.wordpress.com/2011/05/24/remus-rasvan-dezvoltarea-auditului-financiar-in-romania/>> [Downloaded 26 April 2018].
- Ratner, B., 2009. The correlation coefficient: Its values range between+ 1/- 1, or do they?. *Journal of targeting, measurement and analysis for marketing*, 17(2), pp. 139-142.
- Richard, J., 1995. The evolution of the Romanian and Russian accounting charts after the collapse of the communist system. *European Accounting Review*, 4(2), pp. 305-322.
- Ristea, M., Jianu, I., Jianu, I., 2010. Experiența României în aplicarea standardelor internaționale de raportare financiară și a standardelor internaționale de contabilitate pentru sectorul public. *Revista Transilvană de Științe Administrative*, 12(25), pp. 169-192.
- Roberts, A., 2000. The recent Romanian accounting reforms: another case of cultural intrusion?”, in Kalyuzhnova, Y. and Taylor, M. (Eds), *Transitional Economies: Banking, Finance, Institutions*. Basingstoke: Palgrave, pp. 146-166.
- Scheau, M. C. S., 2015. O privire critica asupra noilor medii de stocare, prelucrare si transmitere a informatiei impactul asupra domeniului financiar. *Revista de Investigare a Criminalitatii*, 8(1), pp. 93-106.
- Sonnerfeldt, A., Loft, A., 2018. The changing face of ethics—Developing a Code of Ethics for Professional Accountants from 1977 to 2006. *Accounting History*, pp. 1-21.
- Sudacevski, M., 2016. The promotion of the accounting services within the limits of professional ethics. *Challenges of the Knowledge Society*, pp. 718-722.
- Tang, Y., 2000. Bumpy road leading to internationalization: A review of accounting development in China. *Accounting Horizons*, 14(1), pp. 93-102.
- Teclaw, R., Price, M. C., & Osatuke, K., 2012. Demographic question placement: Effect on item response rates and means of a veterans health administration survey. *Journal of Business and Psychology*, 27(3), pp. 281-290.
- Tiron-Tudor, A., Crișan, A., 2017. Elemente IPSAS regăsite în reglementările românești de contabilitate pentru sectorul public – Armonizarea formală (II). *Expertiza și Auditul Afacerilor*, 27.
- Tiron-Tudor, A., Muțiu, A., 2007. Important stages in the development of Romanian accounting profession (from 1800 up to now). *De Computis-Revista Española de Historia de la Contabilidad*, 4(6), pp. 183-199.
- Toma, M., 2012. *Drumuri prin memoria profesiei contabile*. [online] Available at: <<http://ortodoxia.rol.ro/drumuri-prin-memoria-profesiei-contabile-808423.html>> [Downloaded 5 June 2018].



Trăistaru, D. A., 2015. The Evolution Of Professional Organizations In The Accounting Profession Area–Taking For Example Ceccar And Cafr. *Annals-Economy Series*, 6, pp. 369-373.

Trifan, A., Anton, C. E., 2012. Customer Orientation–Immanent Condition in Exercising the Accounting Profession. In *Proceedings of the International Conference on Economics Turkish Economic Association ICE-TEA 2012*.

Țugui, A., & Gheorghe, A. M., 2014. Changing the role of accountancy in the context of Cloud-Computing. *Managementul Intercultural*, 16(2), pp. 149-157.

Țugui, A., Georgescu, I. E., 2009. *A Conceptual Model of European Digital Accounting*. [online] Available at: <[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1423490](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1423490)> [Downloaded 26 April 2018].

Țurlea, E., Stefanescu, A., Mocanu, M., 2011. Reglementarile în materie de etica în profesia contabilă-o abordare europeană și internațională. *Audit Financiar*, 9(2), pp. 3-11.

Uysal, Ö. Ö., 2010. Business ethics research with an accounting focus: A bibliometric analysis from 1988 to 2007. *Journal of Business Ethics*, 93(1), pp. 137-160.

Valentine, S., Fleischman, G., 2008. Professional ethical standards, corporate social responsibility, and the perceived role of ethics and social responsibility. *Journal of Business Ethics*, 82(3), pp. 657-666.

Vărzaru A. A., Barbu M. C. R., Mălăeșcu A. M., 2018. Social management control and balanced scorecard – a decisive binomial for the organizational performance, *IERFM - The International Economics Research and Congress of Financial*, pp. 998 – 1001, Cappadocia, Turkey, 12-14 April 2018.

Velayutham, S., 2003. The accounting profession's code of ethics: Is it a code of ethics or a code of quality assurance?. *Critical Perspectives on Accounting*, 14(4), pp. 483-503.

Wright, K.B., 2005. Researching Internet-based populations: Advantages and disadvantages of online survey research, online questionnaire authoring software packages, and web survey services. *Journal of Computer-Mediated Communication*, 10(3), p. JCMC1034.

Zeghal, D., Mhedhbi, K., 2006. An analysis of the factors affecting the adoption of international accounting standards by developing countries. *The International Journal of Accounting*, 41(4), pp. 373-386.

#### ***Normative acts:***

Camera Auditorilor Financieri din Romania (CAFR), 2016. *Hotărârea nr. 114 din 20 decembrie 2016 privind adoptarea Codului etic al profesioniștilor contabili*, emis de Federația Internațională a Contabililor, ediția 2015, tradus de Camera Auditorilor Financieri din România. București: Monitorul Oficial, nr. 106 (februarie 2017).

Camera Consultanților Fiscali (CCF), 2007. *Hotărârea nr. 3/2007 pentru aprobarea Codului privind conduita etică și profesională în domeniul consultanței fiscale*. București: Monitorul Oficial, nr. 647.

*Decizia 916 din 18 oct. 2007 - referitoare la excepția de neconstituționalitate a dispozițiilor art. 26 din OG 71/2001 privind organizarea și exercitarea activității de consultanță fiscală și art. 4 din HG 1052/2006*. București: Monitorul Oficial, nr. 790.

*Decret-Lege nr.54 din 5 februarie 1990 privind organizarea și desfășurarea unor activități economice pe baza liberei inițiative*. București: Monitorul Oficial, nr. 20.

*Hotarare nr. 1052/2006 privind aprobarea Regulamentului de organizare și funcționare al Camerei Consultanților Fiscali*, București: Monitorul Oficial, nr. 732.

*Hotărâre nr. 1885 din 1970 cu privire la organizarea și conducerea contabilității, atribuțiile și răspunderile conducătorului compartimentului financiar-contabil*. București: Buletin Oficial, nr. 156.

*Hotărâre nr. 227/2008 pentru aprobarea Regulamentului privind accesul la profesia de expert contabil și de contabil autorizat, București: Monitorul Oficial, nr. 187.*

*Hotărâre nr. 90/2008 pentru modificarea și completarea Regulamentului de organizare și funcționare a Corpului Experților Contabili și Contabililor Autorizați din România (republicată). București: Monitorul Oficial, nr. 601 (din 2008)*

*Hotărâre nr. 980/1995 privind verificarea, certificarea bilanțului contabil și prestarea serviciilor în domeniul contabilității, București: Monitorul Oficial, nr. 291.*

*Hotărârea CAFR nr. 115/2016 privind adoptarea Standardelor internaționale de control al calității, audit, revizuire, alte servicii de asigurare și servicii conexe, ediția 2015, emise de Federația Internațională a Contabililor, traduse de Camera Auditorilor Financiari din România, București: Monitorul Oficial, nr. 106 (2017).*

*Hotărârea Consiliului Superior al Corpului Experților Contabili și Contabililor Autorizați din România nr. 1/1995, Regulamentul de organizare și funcționare a Corpului Experților Contabili și Contabililor Autorizați din România (republicată 2008), București: Monitorul Oficial, nr. 601.*

*Hotărâre nr. 575 din 22 septembrie 1992 cu privire la experimentarea noului sistem de contabilitate și constituirea Colegiului Consultativ al Contabilității. București: Monitorul Oficial, nr. 259.*

*Hotărâre nr. 1.449 din 12 decembrie 2002 privind aprobarea Regulamentului de organizare și funcționare a Colegiului Consultativ al Contabilității. București: Monitorul Oficial, nr. 933.*

*Hotărâre nr. 401 din 5 mai 2005 privind înființarea Consiliului Contabilității și Raportarilor Financiare prin reorganizarea Colegiului Consultativ al Contabilității. București: Monitorul Oficial, nr. 409.*

*Hotărâre nr. 6/2014 privind aprobarea Normelor de pregătire profesională continuă a auditorilor financiari, București: Monitorul Oficial, nr. 214.*

*Hotărâre nr. 245 din 7 aprilie 2015 pentru aprobarea Strategiei naționale privind Agenda Digitală pentru România 2020. București: Monitorul Oficial, nr. 340.*

*Hotărâre nr. 3/2017 pentru aprobarea Regulamentului de organizare și funcționare al Camerei Consultanților Fiscali, București: Monitorul Oficial, nr. 185.*

*Lege nr. 198 din 16 aprilie 2002 pentru aprobarea Ordonanței Guvernului nr. 71/2001 privind organizarea și exercitarea activității de consultanță fiscală. București: Monitorul Oficial, nr. 287.*

*Lege nr. 162/2017 privind auditul statutar al situațiilor financiare anuale și al situațiilor financiare anuale consolidate și de modificare a unor acte normative. București: Monitorul Oficial, nr. 548.*

*Lege nr. 149/2013 privind aprobarea Ordonanței Guvernului nr. 23/2012 pentru modificarea și completarea Ordonanței de urgență a Guvernului nr. 90/2008 privind auditul statutar al situațiilor financiare anuale și al situațiilor financiare anuale consolidate și a Ordonanței Guvernului nr. 65/1994 privind organizarea activității de expertiză contabilă și a contabililor autorizați și pentru modificarea altor acte normative. București: Monitorul Oficial, nr. 257.*

*Lege nr. 158/2008 privind publicitatea înșelătoare și publicitatea comparativă (republicată 2013). București: Monitorul Oficial, nr. 454.*

*Lege nr. 163/2005 privind aprobarea Ordonanței de urgență a Guvernului nr. 138/2004 pentru modificarea și completarea Legii nr. 571/2003 privind Codul fiscal, București: Monitorul Oficial, nr. 466.*

*Lege nr. 187/2012 pentru punerea în aplicare a Legii nr. 286/2009 privind Codul penal. București: Monitorul Oficial, nr. 757.*

*Lege nr. 31 din 16 noiembrie 1990 privind societățile comerciale. București: Monitorul Oficial, nr. 126-127.*

*Lege nr. 5 din 10 iulie 1970 privind gospodărirea mijloacelor materiale și banesti, organizarea și funcționarea controlului financiar.* București: Buletin Oficial, nr. 80.

*Lege nr. 82 din 24 decembrie 1991 Legea contabilitatii.* București: Monitorul Oficial, nr. 265.

*Lege nr.19 din 16 decembrie 1971cu privire la regimul preturilor și tarifelor.* București: Buletin Oficial, nr. 154.

*Lege nr.278 din 7 noiembrie 2008 pentru aprobarea Ordonanței de urgență a Guvernului nr. 90/2008 privind auditul statutar al situațiilor financiare anuale și al situațiilor financiare anuale consolidate.* București: Monitorul Oficial, nr. 768.

*Ordin nr. 1802/2014 pentru aprobarea Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate.* București: Monitorul Oficial, nr. 963.

*Ordin nr. 403/1999 pentru aprobarea Reglementărilor contabile armonizate cu Directiva a IV-a a Comunităților Economice Europene și cu Standardele de Contabilitate Internaționale.* București: Monitorul Financiar, nr. 480.

*Ordin nr. 5110/2018 privind aprobarea standardelor naționale minimale pentru acordarea titlului de doctor.* București: Monitorul Oficial, nr. 817.

*Ordin nr. 6129/2016 privind aprobarea standardelor minimale necesare și obligatorii pentru conferirea titlurilor didactice din învățământul superior, a gradelor profesionale de cercetare-dezvoltare, a calității de conducător de doctorat și a atestatului de abilitare.* București: Monitorul Oficial, nr. 123 (2017).

*Ordin nr. 403 din 22 aprilie 1999 pentru aprobarea Reglementarilor contabile armonizate cu Directiva a IV-a a Comunitatilor Economice Europene si cu Standardele de Contabilitate Internationale.* București: Monitorul Oficial, nr. 480.

*Ordin nr. 94 din 29 ianuarie 2001 pentru aprobarea Reglementarilor contabile armonizate cu Directiva a IV-a a Comunitatilor Economice Europene si cu Standardele Internationale de Contabilitate.* București: Monitorul nr.85/2001.

*Ordin nr. 306 din 26 februarie 2002 pentru aprobarea Reglementarilor contabile simplificate, armonizate cu directivele europene.* București: Monitorul Oficial, nr. 279 bis.

*Ordin nr. 1746 din 17 decembrie 2002 pentru aprobarea Normelor metodologice privind organizarea și conducerea contabilitatii patrimoniului institutiilor publice, a Planului de conturi pentru institutii publice și a Monografiei privind înregistrarea în contabilitate a principalelor operatiuni.* București: Monitorul Oficial, nr. 36 (din 23 ianuarie 2003).

*Ordin nr. 1487 din 30 octombrie 2003 pentru aprobarea Normelor metodologice privind reevaluarea și amortizarea activelor fixe aflate în patrimoniul institutiilor publice și al persoanelor juridice fara scop patrimonial.* București: Monitorul Oficial, nr. 788.

*Ordin nr. 907 din 27 iunie 2005 al ministrului finanțelor publice privind aprobarea categoriilor de persoane juridice care aplică reglementări contabile conforme cu Standardele Internaționale de Raportare Financiară, respectiv reglementări contabile conforme cu directivele europene.* București: Monitorul Oficial, nr. 597.

*Ordin nr. 1752 din 17 noiembrie 2005 pentru aprobarea reglementarilor contabile conforme cu directivele europene.* București: Monitorul Oficial, nr. 1080.

*Ordin nr. 1917 din 12 decembrie 2005 pentru aprobarea Normelor metodologice privind organizarea și conducerea contabilitatii institutiilor publice, Planul de conturi pentru institutiile publice și instructiunile de aplicare a acestuia.* București: Monitorul Oficial, nr. 1186.

*Ordin nr. 1121 din 4 iulie 2006 privind aplicarea Standardelor Internationale de Raportare Financiară.* București: Monitorul Oficial, nr. 500.

*Ordin nr. 1121 din 4 iulie 2006 privind aplicarea Standardelor Internationale de Raportare Financiară.* București: Monitorul Oficial, nr. 602.

*Ordin nr. 2374 din 12 decembrie 2007 privind modificarea si completarea Ordinului ministrului finantelor publice nr. 1.752/2005 pentru aprobarea reglementarilor contabile conforme cu directivele europene.* București: Monitorul Oficial, nr. 25 (2008).

*Ordin nr. 3055 din 29 octombrie 2009 pentru aprobarea Reglementărilor contabile conforme cu directivele europene.* București: Monitorul Oficial, nr. 766 bis.

*Ordin nr. 881 din 25 iunie 2012 privind aplicarea de către societățile comerciale ale căror valori mobiliare sunt admise la tranzacționare pe o piață reglementată a Standardelor Internaționale de Raportare Financiară.* București: Monitorul Oficial, nr. 424.

*Ordin nr. 1286 din 1 octombrie 2012 pentru aprobarea Reglementărilor contabile conforme cu Standardele internaționale de raportare financiară, aplicabile societăților comerciale ale căror valori mobiliare sunt admise la tranzacționare pe o piață reglementată.* București: Monitorul Oficial, nr. 687.

*Ordin nr. 2844/2016 din 12 decembrie 2016 pentru aprobarea Reglementărilor contabile conforme cu Standardele Internaționale de Raportare Financiară.* București: Monitorul Oficial, nr. 1020.

*Ordonanță de Urgență a Guvernului nr. 75/1999 privind activitatea de audit financiar.* București: Monitorul Oficial, nr. 256.

*Ordonanță de urgență nr. 79/2014 pentru modificarea și completarea Legii contabilității nr. 82/1991.* București: Monitorul Oficial, nr. 902.

*Ordonanță de Urgență nr. 90 din 24 iunie 2008 privind auditul statutar al situațiilor financiare anuale și al situațiilor financiare anuale consolidate.* București: Monitorul Oficial, nr. 481.

*Ordonanță nr. 65/1994 privind organizarea activității de expertiză contabilă și a contabililor autorizați (republicată 2008).* București: Monitorul Oficial, nr. 13.

*Ordonanță nr. 65/1994 privind organizarea activității de expertiză contabilă și a contabililor autorizați.* București: Monitorul Oficial, nr. 243.

*Ordonanță nr. 71/2001 privind organizarea și exercitarea activității de consultanță fiscală,* București: Monitorul Oficial, nr. 538.

*Ordonanță nr. 89/1998 pentru modificarea și completarea Ordonanței Guvernului nr. 65/1994 privind organizarea activității de expertiza contabila și a contabililor autorizați,* București: Monitorul Oficial, nr. 314.

*Regulament de organizare și funcționare al Camerei Consultanților Fiscali,* 2006. București: Monitorul Oficial, nr. 732.

*Regulament din 27 aprilie 2011 de organizare și funcționare a Camerei Auditorilor Financiar din România,* București: Monitorul Oficial, nr. 345.

*Regulament nr.704 din 22 decembrie 1993 de aplicare a Legii contabilității nr.82/1991.* București: Monitorul Financiar, 303 bis.

### **Reports:**

Asociația Națională pentru Securitatea Sistemelor Informatice (ANSSI), 2016. *Ghid. Securitatea în cloud.* [online] Available at: <<http://anssi.ro/wp-content/uploads/2016/07/Ghid-de-securitate-in-Cloud.pdf>> [Downloaded 7 June 2018].

Association of Chartered Certified Accountants (ACCA), 2014. *Darwinismul digital: evoluție în contextul modificărilor tehnologice.* [online] Available at: <<https://www.cafr.ro/uploads/AF%20202014-e16d.pdf>> [Downloaded 7 June 2018].

Camera Auditorilor Financiar din România (CAFR), 2016. *Raport anual 2016.* [online] Available at: <<https://www.cafr.ro/uploads/Raport%20CAFR%202016-ba77.pdf>> [Downloaded 24 April 2018].

Commission Européenne (CE), 2013. *Towards implementing harmonised public sector accounting standards in Member States The suitability of IPSAS for the Member States* [online] Available at: <<http://ec.europa.eu/eurostat/documents/1001617/1012817/Booklet->

estat-conference-29052013.pdf/7921e7bf-1266-499c-b3e5-cd2b4e13a807> [Downloaded 26 April 2018].

Consiliul Concurenței, 201. *Decizia Nr. 47 din 02.11.2010 referitoare la încălcarea art. 5 alin. (1) Legea concurenței nr. 21/1996, republicată, cu modificările și completările ulterioare, și a art. 101 din Tratatul privind Funcționarea Uniunii Europene de către Corpul Experților Contabili și Contabililor Autorizați din România* [online] Available at: <[http://www.consiliulconcurenței.ro/uploads/docs/items/bucket2/id2918/decizie\\_ceccar\\_publicare\\_site.pdf](http://www.consiliulconcurenței.ro/uploads/docs/items/bucket2/id2918/decizie_ceccar_publicare_site.pdf)> [Downloaded 17 April 2018].

Consiliul Concurenței, 2016. *Decizia nr. 91 din 13.12.2016 privind constatarea încălcării art. 5 alin. (1) lit.a) din Legea concurenței nr. 21/1996, republicată și a art.101 alin. (1) lit.a) din Tratatul privind Funcționarea Uniunii Europene de către Camera Auditorilor Financiari din România* [online] Available at: <[http://www.consiliulconcurenței.ro/uploads/docs/items/bucket12/id12158/decizie\\_cafir.pdf](http://www.consiliulconcurenței.ro/uploads/docs/items/bucket12/id12158/decizie_cafir.pdf)> [Downloaded 20 May 2018].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 2014. *Raport anual 2014*. [online] Available at: <<http://ceccar.ro/ro/wp-content/uploads/2015/10/Raport-anual-2014-romana.pdf>> [Downloaded 14 March 2018].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 2011a. *Codul Etic Național al Profesioniștilor Contabili*. [online] Available at: <[http://ceccar.ro/ro/wp-content/uploads/2011/09/Codul\\_etice\\_2011.pdf](http://ceccar.ro/ro/wp-content/uploads/2011/09/Codul_etice_2011.pdf)> [Downloaded 15 March 2018].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 1995. *Activitatea Corpului Experților Contabili și Contabililor Autorizați din România desfășurată în anul 1995*. [online] Available at: <[http://ceccar.ro/ro/wp-content/uploads/2011/09/activitate\\_1995.pdf](http://ceccar.ro/ro/wp-content/uploads/2011/09/activitate_1995.pdf)> [Downloaded 18 January 2019].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 2004. *Activitatea Corpului Experților Contabili și a Contabililor Autorizați din România desfășurată în anul 2004*. [online] Available at: <[http://ceccar.ro/ro/wp-content/uploads/2011/09/activitate\\_2004.pdf](http://ceccar.ro/ro/wp-content/uploads/2011/09/activitate_2004.pdf)> [Downloaded 7 June 2018].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 2011b. *Profesia contabilă în anii socialismului*. [online] Available at: <<http://ceccar.ro/ro/wp-content/uploads/2011/09/107-123.pdf>> [Downloaded 7 June 2018].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 2011c. *Raport anual 2011*. [online] Available at: <[http://ceccar.ro/ro/wp-content/uploads/2011/09/Raport\\_anual\\_2012\\_ro.pdf](http://ceccar.ro/ro/wp-content/uploads/2011/09/Raport_anual_2012_ro.pdf)> [Downloaded 7 June 2018].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 2012. *Raport anual 2012*. [online] Available at: <<http://ceccar.ro/ro/wp-content/uploads/2012/06/Raport-anual-2012-romana.pdf>> [Downloaded 7 June 2018].

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR), 2013. *Raport anual 2013*. [online] Available at: <<http://ceccar.ro/ro/wp-content/uploads/2012/06/Raport-anual-2013-romana.pdf>> [Downloaded 7 June 2018].

Cristea, S. M., 2017. *Metodologie de evaluare a impactului strategiilor/intervențiilor dezvoltate pentru sistemul de învățământ superior asupra ofertelor educaționale ale universităților, la nivelul universităților* (studiu Academia Română). Available at: <[http://www.academiaromana.ro/proiecteFSE/LUCRARI-SIPOCA3/R3/R3\\_M49.pdf](http://www.academiaromana.ro/proiecteFSE/LUCRARI-SIPOCA3/R3/R3_M49.pdf)> [Downloaded 11 December 2018].

Ernst&Young, 2012. *Barometrul percepției asupra mediului antreprenorial România*. [online] Available at: <<https://www.wall-street.ro/files/143876-401.pdf>> [Downloaded 7 November 2018].

European Commission (EU), 2005. *Directive 2005/36/EC*. [online] Available at: <<http://eur-lex.europa.eu/legal-content/RO/TXT/PDF/?uri=CELEX:02005L0036-20160524&from=EN>> [Downloaded 25 March 2018].

European Parliament (EP), 2017. *Rules on independence and responsibility regarding auditing, tax advice, accountancy, account certification services and legal services*. [online] Available at: <[http://www.europarl.europa.eu/cmsdata/117646/study\\_independence\\_en.pdf](http://www.europarl.europa.eu/cmsdata/117646/study_independence_en.pdf)> [Downloaded 23 May 2018].

Eurostat, 2014. *Cloud computing services used by one out of every five enterprises in the EU28*. [online] Available at: <<http://ec.europa.eu/eurostat/documents/2995521/6208098/4-09122014-AP-EN.pdf/627ddf4f-730a-46ca-856b-32532d8325c5>> [Downloaded 7 June 2018].

Guvernul României, 2018. *Nota de Fundamentare - HG nr.174/29.03.2018*. [online] Available at: <<http://gov.ro/ro/print?modul=subpagina&link=nota-de-fundamentare-hg-nr-174-29-03-2018>> [Downloaded 7 June 2018].

IAESB, 2017. *Handbook of International*, New York: International Federation of Accountants.

Institute of Chartered Accountants in England (ICAEW), 2012. *The development of the accountancy profession in the UK and ICAEW's role* [online] Available at: <<https://www.icaew.com/-/media/corporate/files/library/subjects/accounting-history/the-development-of-accountancy-in-the-uk.ashx>> [Downloaded 8 May 2018].

Institute of Chartered Accountants of Scotland (ICAS), 2012. *A Professional Judgement Framework for Financial Reporting. An International Guide for Preparers, Auditors, Regulators and Standard Setters*. [online] Available at: <[https://www.icas.com/\\_\\_data/assets/pdf\\_file/0013/2605/Professional-Judgement-Framework-Report-ICAS.pdf](https://www.icas.com/__data/assets/pdf_file/0013/2605/Professional-Judgement-Framework-Report-ICAS.pdf)> [Downloaded 23 May 2018].

International Accounting Education Standards Board (IAESB), 2017. *Handbook of International Education Pronouncements*. [online] Available at: <<https://www.ifac.org/system/files/publications/files/2017-Handbook-of-International-Education-Pronouncements.PDF>> [Downloaded 24 April 2018].

International Auditing and Assurance Standards Board (IAASB), 2016. *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements*. [online] Available at: <<http://www.ifac.org/system/files/publications/files/2016-2017-IAASB-Handbook-Volume-1.pdf>> [Downloaded 13 March 2018].

International Ethics Standards Board for Accountants (IESBA), 2016. *Handbook of the Code of Ethics for Professional Accountants*. [online] Available at: <<http://www.ethicsboard.org/system/files/publications/files/2016-IESBA-Handbook.pdf>> [Downloaded 24 April 2018].

International Ethics Standards Board for Accountants (IESBA), 2018. *International Code of Ethics for Professional Accountants (including International Independence Standards)*. [online] Available at: <[https://www.ifac.org/system/files/publications/files/Final-Pronouncement-The-Restructured-Code\\_0.pdf](https://www.ifac.org/system/files/publications/files/Final-Pronouncement-The-Restructured-Code_0.pdf)> [Downloaded 24 May 2018].

International Ethics Standards Board for Accountants (IESBA), 2014. *Status of Global Adoption of IESBA Code (March 2014)*. [online] Available at: <[https://www.ethicsboard.org/system/files/meetings/files/Agenda%20Item%20B-2%20-%20Status%20of%20Global%20Adoption%20of%20IESBA%20Code%20\(PDF\).pdf](https://www.ethicsboard.org/system/files/meetings/files/Agenda%20Item%20B-2%20-%20Status%20of%20Global%20Adoption%20of%20IESBA%20Code%20(PDF).pdf)> [Downloaded 24 May 2018].

International Ethics Standards Board for Accountants (IESBA), 2014. *Proposed Changes to Part C of the Code Addressing Presentation of Information and Pressure to Breach the Fundamental Principles*. [online] Available at:

<<https://www.ifac.org/system/files/publications/files/IESBA-Exposure-Draft-Ethics-Code-Part-C.pdf>> [Downloaded 23 May 2018].

International Federation of Accountants (IFAC), 2005. *The Roles and Domain of the Professional Accountant in Business*. [online] Available at: <[http://www.apesb.org.au/uploads/meeting/board\\_meeting/13112014031951\\_Attachment\\_17\\_e\\_-\\_The\\_Roles\\_and\\_Domain\\_of\\_the\\_Professional\\_Accountant\\_in\\_Business\\_\(2005\).pdf](http://www.apesb.org.au/uploads/meeting/board_meeting/13112014031951_Attachment_17_e_-_The_Roles_and_Domain_of_the_Professional_Accountant_in_Business_(2005).pdf)> [Downloaded 6 April 2018].

International Federation of Accountants (IFAC), 2011a. *A Proposed Definition of 'Professional Accountant'*. [online] Available at: <[https://www.ifac.org/system/files/meetings/files/5890\\_0.pdf](https://www.ifac.org/system/files/meetings/files/5890_0.pdf)> [Downloaded 25 February 2018].

International Federation of Accountants (IFAC), 2011b. *Regulation of the Accountancy Profession*. [online] Available at: <<http://www.ifac.org/system/files/publications/files/PPP1-Regulation-of-the-Accountancy-Profession-At%20a%20Glance.pdf>> [Downloaded 6 April 2018].

International Federation of Accountants (IFAC), 2011c. *Competent and Versatile: How Professional Accountants in Business Drive Sustainable Organizational Success*. [online] Available at: <<http://www.ifac.org/system/files/publications/files/Competent-and-Versatile-full-length.pdf>> [Downloaded 6 April 2018].

International Federation of Accountants (IFAC), 2015a. *Nexus 1: The Accountancy Profession, Behind the Numbers*. [online] Available at: <<https://www.ifac.org/publications-resources/nexus-1-accountancy-profession-behind-numbers>> [Downloaded 25 March 2018].

International Federation of Accountants (IFAC), 2015b. *The Accountancy Profession—A Global Value-Add*. [online] Available at: <<https://www.ifac.org/publications-resources/nexus-2-accountancy-profession-global-value-add>> [Downloaded 25 March 2018].

International Federation of Accountants (IFAC), 2017a. *Making Regulation Work. Principles and Models for the Accountancy Profession*. [online] Available at: <<https://www.ifac.org/system/files/publications/files/IFAC-Making-Regulation-Work.pdf>> [Downloaded 6 April 2018].

International Federation of Accountants (IFAC), 2017b. *The Accountancy Profession—Playing a Positive Role in Tackling Corruption*. [online] Available at: <<https://www.ifac.org/system/files/publications/files/IFAC-The-Accountancy-Profession-Playing-a-Positive-Role-in-Tackling-Corruption.pdf>> [Downloaded 6 April 2018].

International Public Sector Accounting Standards Board (IPSASB), 2017. *Handbook of International Public Sector Accounting Pronouncements*, vol. I. [online] Available at: <<https://www.ifac.org/system/files/publications/files/IPSASB-2017-Handbook-Volume-1.pdf>> [Downloaded 24 April 2018].

International Public Sector Accounting Standards Board (IPSASB), 2018. *Proposed Strategy and Work Plan 2019-2023*. [online] Available at: <<http://www.ifac.org/system/files/publications/files/IPSASB-Strategy-and-Work-Plan-2019-2023-Consultation.pdf>> [Downloaded 1 April 2018].

KPMG, 2013. *Summary of the KPMG Professional Judgment Framework—Understanding and Developing Professional Judgment in Auditing and Accounting*. [online] Available at: <[http://higher.ed.mheducation.com/sites/dl/free/0078025435/928521/KPMG\\_UC\\_ProfJudg\\_Summary.pdf](http://higher.ed.mheducation.com/sites/dl/free/0078025435/928521/KPMG_UC_ProfJudg_Summary.pdf)> [Downloaded 23 May 2018].

KPMG, 2014. *Studiu privind transparența raportărilor primăriilor de municipiu și oraș din România*. [online] Available at: <<http://mcr.doingbusiness.ro/uploads/53aab6bede0c9Transparenta%20primarii%20romana.pdf>> [Downloaded 24 April 2018].

The Chartered Institute of Marketing (CIM), 2007. *Tomorrow's word Re-evaluating the role of marketing*. [online] Available at: <<https://www.cim.co.uk/media/4896/shape-the-agenda-tomorrows-word.pdf>> [Downloaded 23 May 2018].

World Bank, 2003. *Report on the Observance of Standards and Codes (ROSC) Romania. Accounting and Auditing.* [online] Available at: <<https://openknowledge.worldbank.org/bitstream/handle/10986/14478/351770RO0REV0Accounting0rosc1aa1rom.pdf?sequence=1&isAllowed=y>> [Downloaded 7 June 2018].

World Bank, 2008. *Raport privind respectarea standardelor și codurilor (ROSC) contabilitate și audit România* [online] Available at: <[http://siteresources.worldbank.org/ROMANIAINROMANIANEXTN/Resources/Romania\\_ROSC\\_Rom.pdf](http://siteresources.worldbank.org/ROMANIAINROMANIANEXTN/Resources/Romania_ROSC_Rom.pdf)> [Downloaded 7 June 2018].

#### **Web pages:**

Accountancy Europe. *Homepage - Accountancy Europe.* [online] Disponibil la: <<https://www.accountanceurope.eu/>> [Downloaded 23 April 2018].

Avocatura.com, 2015. *De ce toată lumea are deontologie, dar nimeni nu are etică?* [online] Available at: <<https://www.avocatura.com/stire/13040/de-ce-toata-lumea-are-deontologie-dar-nimeni-nu-are-etica-o-discutie-cu-cristian.html>> [Downloaded 25 May 2018].

BizLawyer - Portalul avocaturii de business din Romania, 2012. *Piața de contabilitate și servicii de consultanță - 500 mil. €, în 2012.* [online] Available at: <<http://www.bizlawyer.ro/stiri/studii-analize/piata-de-contabilitate-si-servicii-de-consultanta-500-mil-euro-in-2012>> [Downloaded 10 May 2018].

Bnr.ro. *Banca Națională a României - Theodor Ștefănescu.* [online] Available at: <<http://www.bnr.ro/Theodor-Stefanescu-1186.aspx>> [Downloaded 8 May 2018].

Cafr.ro. *Camera Auditorilor Financieri din România - CAFR.* [online] Available at: <<https://www.cafr.ro/>> [Downloaded 26 April 2018].

Cafr.ro., *Comunicat de presă.* [online] Available at: <[https://www.cafr.ro/uploads/ComunicatPresa\\_CECCAR\\_CAFR\\_ok-bf49.pdf](https://www.cafr.ro/uploads/ComunicatPresa_CECCAR_CAFR_ok-bf49.pdf)> [Downloaded 25 March 2018].

Camera Auditorilor Financieri din România (CAFR), 2017a. *Punctul de vedere al Camerei Auditorilor Financieri din România, cu privire la comunicatul de presă al Consiliului Concurenței, din cursul lunii ianuarie 2017.* [online] Disponibil la: <<https://www.cafr.ro/comunicate.php?id=296>> [Downloaded 25 April 2018].

Camera Auditorilor Financieri din România (CAFR), 2017b. *Publicarea hotărârii Consiliului CAFR 55/3 iulie 2017 privind stabilirea unor derogări de la Normele privind revizuirea activității de audit financiar și a altor activități derulate de auditorii financieri.* [online] Disponibil la: <<https://www.cafr.ro/comunicate.php?id=365>> [Downloaded 25 April 2018].

Ccfiscali.ro. *CCF - Camera Consultantilor Fiscali.* [online] Disponibil la: <<http://www.ccfiscali.ro/>> [Downloaded 28 April 2018].

CECCAR Business Magazin, 2017. *Implicare activă în îmbunătățirea legislației economico-financiare.* [online] Disponibil la: <<http://www.ceccarbusinessmagazine.ro/corpul-expertilor-contabili-si-contabililor-autorizati-din-romania-implicare-activa-in-imbunatatirea-legislatiei-economico-financiare-a1632/>> [Downloaded 7 April 2018].

CECCAR Business Magazin. *Unitate în diversitate.* [online] Disponibil la: <<http://www.ceccarbusinessmagazine.ro/printeaza-articolul-1161/>> [Downloaded 29 April 2018].

Ceccar.ro. *Corpul Expertilor Contabili si Contabililor Autorizati din Romania.* [online] Disponibil la: <<http://ceccar.ro/ro/>> [Downloaded 26 April 2018].

Ceccar-iasi.ro, 2018. *Congresul Profesiei Contabile din România 2018.* [online]. Available at: <<http://www.ceccar-iasi.ro/congresul-profesiei-contabile-din-romania-2018/>> [Downloaded 8 December 2018].



CFNET - CodFiscal.NET Finante Taxe, 2012. *Piața de consultanța fiscală în România*. [online] Available at: <<https://codfiscal.net/27337/piata-de-consultanta-fiscal-a-in-romania>> [Downloaded 10 May 2018].

Chartered Accountants ANZ's. *How to apply for Special Admission to membership*. [online] Available at: <[http://www.conta-conta.ro/miscellaneous/844\\_miscellaneous\\_contabilitate\\_files%20844\\_.pdf](http://www.conta-conta.ro/miscellaneous/844_miscellaneous_contabilitate_files%20844_.pdf)> [Downloaded 12 December 2018].

Club.ceccar.ro. (2018). *Expertul contabil este SMART*. [online] Available at: <[http://club.ceccar.ro/?page\\_id=115](http://club.ceccar.ro/?page_id=115)> [Downloaded 12 iunie 2018].

Contzilla.ro, 2015. *Rezultatele sondajului privind promovarea serviciilor de contabilitate*. [online] Available at: <<https://www.contzilla.ro/rezultatele-sondajului-privind-promovarea-serviciilor-de-contabilitate/>> [Downloaded 27 May 2018].

Curierulnational.ro. *IPSAS-urile, o solutie de raportare financiara pentru sectorul public*. [online] Available at: <<https://www.curierulnational.ro/Finante%20Banci/2013-11-11/IPSAS-urile%2C+o+solutie+de+raportare+financiara+pentru+sectorul+public>> [Downloaded 11 March 2018].

Done, P., 2008. *"Baietii destepti" au pus ochii si pe profesia expertilor contabili* - Ziarul de Bacau. [online] Ziarul de Bacau. Available at: <<https://zdbc.ro/baietii-destepti-au-pus-ochii-si-pe-profesia-expertilor-contabili/>> [Downloaded 25 March 2018].

Dumitriu, I., 2013. *Ghid privind certificarea competențelor și recunoașterea calificărilor pentru profesiile din domeniul contabilității*. [online] Available at: <[http://www.conta-conta.ro/miscellaneous/844\\_miscellaneous\\_contabilitate\\_files%20844\\_.pdf](http://www.conta-conta.ro/miscellaneous/844_miscellaneous_contabilitate_files%20844_.pdf)> [Downloaded 12 December 2018].

Ec.europa.eu., *Regulated professions database - European Commission*. [online] Available at: <<http://ec.europa.eu/growth/tools-databases/regprof/index.cfm>> [Downloaded 25 March 2018].

Fidef.org. *Bienvenue sur le site de la FIDEF!* -. [online] Disponibil la: <<http://fidef.org/>> [Downloaded 21 April 2018].

Ifac.org. *IFAC* |. [online] Disponibil la: <<https://www.ifac.org/>> [Downloaded 23 April 2018].

Ifac.org. *Romania / IFAC*. [online] Disponibil la: <<http://www.ifac.org/about-ifac/membership/country/romania>> [Downloaded 7 April 2018].

Ifrs.org.. *IFRS*. [online] Disponibil la: <<http://www.ifrs.org/>> [Downloaded 22 April 2018].

Inse.ro, 2017. *IPC - serii de date*. [online] Available at: <<http://www.inse.ro/cms/ro/content/ipc-serii-de-date>> [Downloaded 8 June 2018].

LegeAZ, 2012. *Art. 1481 Noul cod civil Obligațiile de mijloace și obligațiile de rezultat. Condițiile plății. Plata*. [online] Available at: <<https://legeaz.net/noul-cod-civil/art-1481-obligatiile-de-mijloace-si-obligatiile-de-rezultat-conditiile-platii-plata>> [Downloaded 25 May 2018].

Ministerul Finanțelor Publice (MFP), 2017. *Programul de verificare privind posibile fapte de publicitate înșelătoare și publicitate comparativă interzisă, Trimestrul I al anului 2017* [online] Disponibil la: <[http://discutii.mfinante.ro/static/10/Mfp/buget/sitebuget/ajutordestat/actiuni\\_publins\\_20062017.pdf](http://discutii.mfinante.ro/static/10/Mfp/buget/sitebuget/ajutordestat/actiuni_publins_20062017.pdf)> [Downloaded 25 May 2018].

Morgan, D. L., 2018. *90% Confidence Interval Acceptable?*. [online] Available at: <[https://www.researchgate.net/post/90\\_Confidence\\_Interval\\_Acceptable](https://www.researchgate.net/post/90_Confidence_Interval_Acceptable)> [Downloaded 12 January 2018].

News.ro., 2016. *Șova (CECCAR): Contabilul viitorului va trebui să aibă abilități digitale și să devină un confident al antreprenorului*. [online] Available at: <<https://www.news.ro/economic/sova-ceccar-contabilul-viitorului-va-trebuie-sa-aiba-abilitati-digitale-si-sa-devina-un-confident-al-antreprenorului-1922404423002016091215574412>> [Downloaded 16 April 2018].

Sora, A. F., 2011. *Evoluția calificărilor din învățământul universitar românesc 1968-2011*. [online] Available at: <[http://www.invatamant-superior.ro/wp-content/uploads/2013/08/Raport\\_istoria\\_calificarilor.pdf](http://www.invatamant-superior.ro/wp-content/uploads/2013/08/Raport_istoria_calificarilor.pdf)> [Downloaded 11 February 2019].

Zf.ro., 2017. *INS: Două din trei gospodării din România au acces la internet, iar 65% au calculator*. [online] Disponibil la: <<http://www.zf.ro/business-hi-tech/ins-doua-din-trei-gospodarii-din-romania-au-acces-la-internet-iar-65-au-calculator-16841020>> [Downloaded 12 iunie 2018].

Ziaruldeiasi.ro, 2016. *Expertul contabil trebuie să învețe marketing, să comunice și să își educe clientul*. [online]. Available at: <<https://www.ziaruldeiasi.ro/stiri/a-expertul-contabil-trebuie-sa-invete-marketing-sa-comunice-si-sa-isi-educe-clientula--145406.html>> [Downloaded 25 May 2018].