MINISTRY OF EDUCATION AND RESEARCH
UNIVERSITY „ 1 DECEMBRIE 1918 ” OF ALBA IULIA
FACULTY OF ECONOMIC SCIENCES
DOCTORAL SCHOOL OF ACCOUNTING

SUMMARY

PhD Thesis

REALITIES, INQUIRIES, AND EPISTEMOLOGICAL PERSPECTIVES ON THE RECIPROCAL CONDITIONING AND THE SUBJECTIVE AND OBJECTIVE INTERFERENCES WITHIN THE ACCOUNTING–TAXATION–AUDIT TRIAD

PhD Supervisor,
Professor Dr. Attila Tamaș Szora

PhD Candidate,
Ramona-Ionela Haraguș

ALBA IULIA
2026

TABLE OF CONTENTS

List of Tables 8
List of Figures 13
Introduction 17
Motivation and Research Importance 19
Research Objectives 23
Research Methodology 26
Structure of the Thesis 27

Chapter 1. Evaluation of the Research Progress on the Relationship between Accounting, Taxation, and Audit……………………………………………………………………………28

1.1 Systematic Literature Review on the Mutual Conditioning and Subjective and Objective Interferences of the Accounting–Taxation–Audit Triad..28
1.1.1 Purpose of the Literature Review: Systematic Review vs. Narrative Review 29
1.1.2 Stages of Conducting the Systematic Literature Review 33
1.1.3 Evolution of Research on the Interdependencies of the Accounting–Taxation–Audit Triad Reflected in Web of Science Core Collection Literature 52
1.1.4 Preliminary Conclusions 56
1.2 Academic Perspectives on the Accounting–Taxation–Audit Relationship in Google Scholar Indexed Literature 59
1.2.1 Connection and Separation between Accounting and Taxation: International and National Milestones……………………………………………………………………….. 60
1.2.2 Relevant Vectors Concerning Accounting–Audit Interference………………………... 64
1.2.3 The Fiscal–Audit Relationship in Scientific Works…………………………………… 66
1.2.4 Defining and Operationalizing Concepts: Trends in Topics Addressed under the Accounting–Taxation–Audit Triad………………………………………………………… . 67
1.2.5 Preliminary Conclusions 79

Chapter 2. Bibliometric Analysis of the Scientific Literature on the Accounting–Taxation –Audit Relationship……………………………………………………………………….....82

2.1 Theoretical Aspects of the Accounting–Taxation–Audit Relationship 82
2.2 Research Methodology 84
2.3 Performance Analysis of the Accounting–Taxation–Audit Relationship 85

2.4 Scientific Mapping of the Accounting–Taxation–Audit Relationship 92
2.5 Perspectives on the Interdependencies between Accounting, Taxation and Audit: Synthesis of Five Recent Studies 117
2.6 Preliminary Conclusions 120
Chapter 3. Identification of the Accounting Reporting Frameworks in Romania……..130
3.1 Accounting Regulations Applicable to Private Sector Entities under OMFP 1802/2014: Accounting Principles, Measurement and Financial Reporting Structure 130
3.1.1 Entities Subject to OMFP 1802/2014 130
3.1.2 General Principles Governing the Preparation and Presentation of Financial Statements 131
3.1.3 Alternative Measurement Based on Fair Value: Options and Implications 135
3.1.3.1 Revaluation of Property, Plant and Equipment – Normative Framework 135
3.1.3.2 Fair Value Measurement of Financial Instruments 138
3.1.4 Structure and Content of Annual Financial Statements and Related Reports 140
3.1.4.1 Classification of Reporting Entities by Size and Reporting Obligations 141
3.1.4.2 Directors' Report – Content and Role in Financial Communication 143
3.1.4.3 Auditor's Report – Relevance of the Independent Opinion 145
3.1.4.4 Fiscal Transparency and Reporting of Payments to Governments in Extractive and Forestry Industries 147
3.1.4.5 Profit Tax Reporting: Fiscal Transparency and Corporate Responsibility 150
3.2 Overview of OMFP 2844/2016 on the Application of IFRS-based Accounting Regulations 162
3.2.1 Scope and Classification of Reporting Entities... 162
3.2.2 Fair Value Measurement of Non-current Assets ……………………......................... 167
3.2.3 Annual and Consolidated Financial Statements: Comparative Aspects and Interferences between OMFP 1802/2014 and OMFP 2844/2016 171
3.2.3.1 Directors' and Consolidated Directors' Reports ………………………................... 171
3.2.3.2 Reporting of Payments to Governments: Requirements and Implications 175
3.2.4 Current and Deferred Income Tax in Financial Reporting……………………........... 178

3.3 Accounting Regulations for Credit Institutions under Order 27/2010 183
3.3.1 Scope and Classification of Reporting Institutions……………………................... 183
3.3.2 Particularities of Annual and Consolidated Financial Statements: Correspondences and Differences vs. OMFP 1802/2014 and OMFP 2844/2016 184
3.3.3 Interferences between OMFP 1802/2014 and Order 27/2010 on the Reporting of Income Tax 189
3.4 Accounting Regulations for Non-profit Legal Entities under Order 3103/2017 191
3.4.1 Scope and Types of Reporting Entities ……………………………....................... 191
3.4.2 Fair Value as a Benchmark in Accounting Measurement.. 192
3.4.3 Particularities of Annual Financial Statements under Order 3103/2017 195
3.4.4 Fiscal Regime of Associations and Foundations……………………...................... 197
3.5 Accounting Framework for Entities Regulated by ASF under Norma 39/2015 202
3.5.1 Scope and Types of Reporting Entities ……………………................................... 202
3.5.2 Fair Value Recognition and Measurement ……………………............................. 203
3.5.3 Structure and Specific Features of Individual and Consolidated Financial Statements 206
3.5.3.1 Corporate Governance Reporting Requirements – Ministry of Finance vs. ASF Regulations ……………………………... 206
3.5.4 Income Tax Reporting for Entities Supervised by ASF …………………............ 208
3.6 Integration of IFRS in Romanian Accounting Practice ……………….................. 212
3.6.1 Scope and Classification of IFRS-reporting Entities ……………….................... 212
3.6.2 IFRS 13: Techniques and Principles for Fair Value Measurement 213
3.6.3 Faithful Representation and IFRS Alignment in Financial Reporting 217
3.6.4 IFRS 10: Procedures for Consolidated Financial Statements in Group Entities

.... 219
3.7 Order 1917/2005 on Public Institutions Accounting ……………………….................. 222
3.7.1 Scope of Order 1917/2005 ………………………... 223
3.7.2 Comparative Accounting Principles: OMFP 1802/2014 vs. Order 1917/2005 223
3.7.3 Fair Value Accounting: Comparative Analysis ………………….......................... 226
3.7.4 OMFP 1802/2014 vs. Order 1917/2005: Convergences and Divergences in Financial Reporting ………………………………………... 229
3.7.5 Fair Value Reporting in the Public and Private Sectors: Comparative Assessment 233
3.8 Preliminary Conclusions 236
Chapter 4. The Impact of Accounting and Tax Principles and the Audit Opinion on Financial Reporting – Bibliometric Analysis………………………………………..…245
4.1 Performance Analysis on the Impact of Accounting Principles, Taxation and Audit Opinion on Financial Reporting …………………………………............................. 245
4.2 Scientific Mapping on Accounting and Tax Principles and the Audit Opinion 250
4.3 Preliminary Conclusions 259
Chapter 5. Potential Outcomes of the Mutual Conditioning and Subjective and Objective Interferences within the Accounting–Taxation–Audit Triad……………………………266
5.1 The Accounting–Taxation Relationship Regarding Expense Deductibility 266
5.1.1 Impairment Adjustments ……………………... 266
5.1.1.1 Accounting Conceptual Framework for Impairment Adjustments 266
5.1.1.2 Tax Deductibility of Impairment Adjustments under the Fiscal Code 267
5.1.1.3 Limitations in the Tax Recognition of Impairment of Receivables and the Need for Legislative Reform ……………………………………………................................ 273
5.1.2 Provisions ……………………... 276
5.1.2.1 Conceptualization and Accounting Regulation of Provisions …………………….. 276

5.1.2.2 Fiscal Treatment of Provisions – Current Framework and Accounting Implications 282
5.1.2.3 Fiscal Deductibility of Provisions – Considerations and Proposals for Legislative Adjustments …………………………………………... 288
5.1.2.4 Preliminary Conclusions …………………….. 297
5.2 The Accounting–Taxation Relationship in the Context of Artificial and Lack-of-Substance Transactions …………………………………….. 299
5.2.1 Artificial Transactions and Lack of Economic Substance – Conceptual Framework 299
5.2.2 Conceptual Distinctions on Purpose and Economic Substance in Tax Legislation and Their Impact on Transaction Reclassification 300
5.2.3 Economic Substance and Justification of the Right to Deduction – Accounting and Case Law Approaches …………………………………... 301
5.2.4 Tax Evasion and the Damage Criterion – Between Economic Reality and Criminal Qualification ……………………………….. 305
5.2.5 Relevant Case Law on the Interferences between Accounting Evidence, Tax Treatment and Criminal Consequences ………………………………………......................... 306
5.2.6 Preliminary Conclusions …………………….. 314
5.3 The Accounting–Taxation–Audit Relationship in the Application of the Going Concern Principle 315
5.3.1 Early Forms of Accounting and the Concept of Going Concern …………………….. 315
5.3.2 Accounting, Audit and Fiscal Regulations on the Going Concern Principle in Romania 318
5.3.3 Theoretical and Practical Implications of the Interdependence between Going Concern and Other Accounting Principles ……………………………………….................... 324
5.3.4 Challenges and Controversies in Applying the Going Concern Principle in Financial Reporting …………………………….. 329
5.3.5 Methods of Assessing Going Concern …………………….. 336
5.3.6 Subsequent Events and Going Concern: Comparison of National and International Regulations ………………………... 348
5.3.7 Interdependence between Materiality and the Going Concern Principle in Financial

Reporting 357
5.3.8 Preliminary Conclusions 364
Chapter 6. Applied Research: Quantitative Analysis and Regression Methods in Identifying Causality and Interferences within the Accounting–Taxation–Audit Triad..372
6.1 Review of the Specialized Literature 372
6.2 Research Methodology 374
6.3 Quantitative Analysis of the Influence of Tax and Audit Factors on the Going Concern Principle 375
6.3.1 Population Definition and Sample Justification 375
6.3.2 Variable Definition and Data Sources 381
6.3.2.1 Distribution of Audit Opinions, 2018–2024 394
6.3.2.2 Audit Reports by Big4 vs. Non-Big4 Auditors 398
6.3.2.3 Trends in the Reporting of Key Audit Matters for BSE-Listed Companies, 2018–2024 401
6.3.2.4 Compliance with ESEF Reporting Requirements – Auditor's Perspective 406
6.3.3 Preliminary Conclusions 408
6.4 Econometric Modelling 409
6.4.1 Methodological Considerations on Econometric Models, Sample and Analysis Period 409
6.4.2 Variable Description 411
6.4.3 Regression Model Results 415
6.4.4 Robust OLS (HC3) and Ordered Logit Testing 420
6.4.5 Marginal Effects and Graphical Representation (Marginal Plots) 429
6.4.6 Diagnostic Conclusions on Models and Tests Applied 436
6.4.7 Limitations and Future Research Directions 439

Chapter 7. Evaluating the Impact of Fiscal Regulations Introduced by Law No. 296/2023 on the Going Concern Principle of Large Taxpayers: Empirical Approach………….. 440
7.1 Objective, Methodological Framework and Research Direction …………………….... 440
7.2 Sample Definition and Presentation 442
7.3 Calculation Method and Legislative Basis of the Minimum Turnover Tax (IMCA) 446
7.4 Results Presentation, Response Analysis and Interpretation …………………....... 449
7.5 Statistical Data Processing and Software Support (SPSS) ………………….......... 458
7.6 Preliminary Conclusions 465
Conclusions 467
Research Limitations 518
Future Research Directions 519
Originality and Scientific Relevance of the Research ……………….......................... 521
Dissemination of Research Results …………………….. 526
Bibliography …………………….. 531
Appendix

LIST OF TABLES

Table 1.1 General Framework for Systematic Literature Review vs. Narrative Literature Review 32
Table 1.2 English Keywords related to the Accounting–Taxation–Audit Relationship 36
Table 1.3 English Keywords related to the Accounting–Taxation–Audit Relationship 37
Table 1.4 Most Cited Articles on the Accounting–Taxation–Audit Relationship (2001–2024) 40
Table 1.5 Analytical Framework / Coding Scheme for the Accounting–Taxation–Audit Relationship 50
Table 1.6 Dynamics of Articles Published in the Journal "Audit Financiar" by Fields and Thematic Areas (2003–2013) 70
Table 1.7 Justifications of Modified Opinions in Audit Reports of Romanian Listed Companies 73
Table 2.1 Keyword Clustering Using VOSviewer 93
Table 2.2 Detailed Analysis of Five Articles on the Accounting–Taxation–Audit Relationship 117
Table 2.3 Comparative Synthesis of Aspects on the Interferences between Accounting, Taxation and Audit (2020–2024) 119
Table 3.1 Accounting Principles under OMFP 1802/2014 132
Table 3.2 Revaluation Treatment of a Building Purchased in 2015 under OMFP 1802/2014 137
Table 3.3 Fair Value Measurement of Listed Shares Held by a Company under OMFP 1802/2014 139
Table 3.4 Classification of Reporting Entities under OMFP 1802/2014 141
Table 3.5 Directors' Report – Content and Role under OMFP 1802/2014 143
Table 3.6 Auditor's Report under OMFP 1802/2024 145
Table 3.7 Map of Fiscal Jurisdictions and Implications for Profit Tax Reporting 152
Table 3.8 Public Reporting of Profit Tax – Accounting, Fiscal and Audit Implications by

Economic Sectors ……………………………………….. 158
Table 3.9 Reporting Entities under OMFP 2844/2016 163
Table 3.10 Interferences between Accounting, Fiscal and Audit Implications – OMFP 2844/2016, Fiscal Code and ISA …………………………………………………...................... 165
Table 3.11 Interferences in Fair Value Measurement of Non-current Assets under OMFP 2844/2016 167
Table 3.12 Directors' and Consolidated Directors' Reports – Comparative Analysis OMFP 1802/2014 vs. OMFP 2844/2016 ………………………………………........................... 172
Table 3.13 Comparative Analysis of Payments to Governments Reporting – OMFP 1802/2014 vs. OMFP 2844/2016 ……………………………………….. 176
Table 3.14 Current and Deferred Income Tax under OMFP 2844/2016 and IAS 12 178
Table 3.15 Accounting, Fiscal and Audit Implications on Current and Deferred Income Tax 179
Table 3.16 Current and Deferred Income Tax – Case Study …………………..................... 181
Table 3.17 Comparative Table of Individual vs. Consolidated Financial Statements 184
Table 3.18 Specific Fiscal Aspects Applicable to Nonprofit Organizations 197
Table 3.19 Accounting, Fiscal and Audit Conditioning Regarding Associations and Foundations 198
Table 3.20 Practical Examples on Accounting, Fiscal and Audit Treatment of Associations and Foundations 200
Table 3.21 Scope and Objectives of Norm 39/2015 …………………................................ 202
Table 3.22 Comparative Analysis of Revaluation and Fair Value Measurement – Norm 39/2015 vs. OMFP 1802/2014 ……………………………………………........................... 203
Table 3.23 Practical Examples of Fair Value Measurement – OMFP 1802/2014 vs. Norm 39/2015 205
Table 3.24 Profit Tax Reporting for ASF-supervised Entities …………………................. 209
Table 3.25 Practical Examples of Profit Tax Reporting for ASF-supervised Entities 210

Table 3.26 IFRS Reporting Entities and Compliance Requirements ……………………....... 213
Table 3.27 Fair Value Measurement under IFRS 13 – Principles, Examples, Implications 214
Table 3.28 Practical Examples of Fair Value Measurement – Accounting, Tax and Audit Treatment 216
Table 3.29 Faithful Representation and IFRS Alignment – Accounting, Fiscal and Audit Implications 217
Table 3.30 IFRS 10 Synthesis and Multidimensional Implications …………………......... 220
Table 3.31 Practical Examples of IFRS 10 Application – Accounting, Fiscal and Audit Implications 221
Table 3.32 Comparative Analysis of Accounting Principles – OMFP 1802/2014 vs. Order 1917/2005 223
Table 3.33 Fair Value – Comparative Analysis OMFP 1802/2014 vs. Order 1917/2005 – Accounting, Fiscal and Audit Implications ……………………………….............. 227
Table 3.34 Comparative Analysis of Financial Reporting – OMFP 1802/2014 vs. Order 1917/2005 229
Table 3.35 Comparative Analysis of Fair Value – OMFP 1802/2014 vs. Order 1917/2005 233
Table 3.36 Examples for Simplifying and Harmonizing Romanian Accounting Regulations 240
Table 5.1 Practical Examples of Interactions between Accounting, Taxation and Audit 264
Table 5.2 Impairment of Receivables: Accounting, Fiscal and Audit Interferences 271
Table 5.3 Practical Examples of Fiscal Limitations in Recognizing Impairment of Receivables 275
Table 5.4 Practical Examples of Provisions – Accounting, Fiscal and Audit Implications 281
Table 5.5 Fiscal Treatment of Provisions – Examples and Implications …………………... 287
Table 5.6 Comparative Analysis: Accounting vs. Tax vs. Audit Treatment of Restructuring Provisions 292

Table 5.7 Examples of Fiscal Case Law 310
Table 5.8 Going Concern Principle – Practical Interferences between Accounting, Fiscal and Audit Dimensions 321
Table 5.9 Practical Examples on the Interdependence between Going Concern and Other Accounting Principles 327
Table 5.10 Challenges and Controversies regarding the Going Concern Principle 333
Table 5.11 Financial Indicators Related to Going Concern 337
Table 5.12 Strategic Alternatives when Going Concern Is Not Met 345
Table 5.13 Subsequent Events and Going Concern under Romanian and International Regulations 349
Table 5.14 Practical Examples regarding Subsequent Events ……………….................. 352
Table 5.15 Practical Examples – Materiality and Going Concern Connection 360
Table 5.16 International Examples on Materiality and Going Concern ……………........ 362
Table 5.17 Importance of Applying the Going Concern Principle 365
Table 6.1 Activity Fields of the Analyzed Companies ……………….............................. 378
Table 6.2 Variables Analyzed ………………….. 383
Table 6.3 Summary of Going Concern Aspects in Independent Auditors' Reports (2018–2024) 391
Table 6.4 Basis for Opinion in Audit Reports on Individual Financial Statements 395
Table 6.5 Descriptive Statistics of Variables – 41 BSE-listed Companies 411
Table 6.6 Robust OLS (HC3) Model for Going Concern – Sample Analyzed, 2018–2024 416
Table 6.7 Ordered Logit Model for Going Concern – Sample Analyzed, 2018–2024 417
Table 6.8 Pearson Correlation Matrix – Sample Analyzed, 2018–2024 …………………... 421
Table 6.9 Multicollinearity: VIF – Sample Analyzed, 2018–2024 …………………......... 422
Table 6.10 Heteroskedasticity: Breusch–Pagan and White Tests ……………….............. 423

Table 6.11 Durbin–Watson Test – Residual Autocorrelation 424
Table 6.12 Jarque–Bera Test – Residual Normality 425
Table 6.13 Ramsey RESET Test – Functional Specification …………………................... 425
Table 6.14 Brant-like Test – Proportional Odds Assumption (Ordered Logit) 426
Table 6.15 Goodness-of-fit Measures for Ordered Logit Model ………………................ 427
Table 6.16 Classification Accuracy – Ordered Logit Model …………………..................... 428
Table 6.17 Average Marginal Effects (AME) for the Dependent Variable – Going Concern ....……………………..430
Table 7.1 Reliability Test Results – Cronbach's Alpha ……………….............................. 459
Table 7.2 Validity Test Results – Exploratory Factor Analysis ……………….................. 460
Table 7.3 Descriptive Statistics by Items 461
Table 7.4 Likert Scale (1–5) Response Distribution 463
Table 7.5 Composite Index – Impact on Going Concern 464

LIST OF FIGURES

Figure 1.1 Benefits of Conducting a Literature Review 30
Figure 1.2 Main Objectives of the Literature Review 31
Figure 1.3 Systematic Literature Review Process 34
Figure 1.4 PRISMA Diagram – Article Selection Process in Web of Science (2001–2024) 39
Figure 1.5 Financial Audit – Fields and Thematic Areas (2003–2013) 72
Figure 1.6 Determinants of Accounting Quality 77
Figure 2.1 Research Methodology Diagram 85
Figure 2.2 Performance Analysis Diagram 86
Figure 2.3 Distribution of WoSCC Publications by Research Area ……………...................... 86
Figure 2.4 Typological Distribution of Publications in WoSCC ……………......................... 87
Figure 2.5 Annual Evolution of Publications on the Accounting–Taxation–Audit Relationship (2001–2024) 88
Figure 2.6 Geographic Distribution of Scientific Contributions (2001–2024) ……………..... 89

Figure 2.7 Publication Analysis by Language (2001–2024) …………................................. 90
Figure 2.8 Ranking of Authors with Over 10 Publications in the Field …………................. 90
Figure 2.9 Top Journals by Number of Publications in the Accounting–Taxation–Audit Domain (2001–2024) 91
Figure 2.10 Top Institutions by Number of WoSCC Publications ……......................... 92
Figure 2.11 VOSviewer Network Visualization Map 96
Figure 2.12 VOSviewer Overlay Visualization Map by Publication Year 97
Figure 2.13 VOSviewer Density Visualization Map 99
Figure 2.14 VOSviewer Cluster Visualization – Tax Evasion 102
Figure 2.15 VOSviewer Cluster Visualization – IFRS 104
Figure 2.16 VOSviewer Cluster Visualization – Digital Reporting & Auditability (ESEF/SAF-T) 105
Figure 2.17 VOSviewer Cluster Visualization – Ukraine War 107
Figure 2.18 VOSviewer Cluster Visualization – Audit 109
Figure 2.19 VOSviewer Cluster Visualization – Tax Compliance 111
Figure 2.20 VOSviewer Cluster Visualization – Performance 113
Figure 2.21 VOSviewer Cluster Visualization – Cryptocurrency 116
Figure 4.1 Distribution of Publications by Research Area (2001–2024) ………................ 246
Figure 4.2 Geographic Distribution of Research Results ……....................................... 247
Figure 4.3 Distribution of Publications by Language ……….. 248
Figure 4.4 Distribution of Authors by Scientific Productivity ……….............................. 249
Figure 4.5 Top Ten Institutions Contributing to the Specialized Literature …………....... 250
Figure 4.6 VOSviewer Network Visualization Map 251
Figure 4.7 VOSviewer Overlay Visualization Map by Publication Year 256
Figure 4.8 VOSviewer Density Visualization Map 258
Figure 6.1 Distribution of Sample Companies by Main Business Sectors 381
Figure 6.2 Adequacy of Going Concern Principle 387
Figure 6.3 Ranking of Key Going Concern–related Issues Reported 388
Figure 6.4 Percentage of Reports Highlighting Going Concern–related Matters 389
Figure 6.5 Types of Issues Highlighted Regarding Going Concern 390
Figure 6.6 Types of Audit Opinions 394

Figure 6.7 Auditor Type Chosen by the 41 BSE-Listed Companies (2018–2024) 398
Figure 6.8 Audit Reports Ranking – Big4 399
Figure 6.9 Qualified Opinions – Ranking by Auditor 400
Figure 6.10 Identification of Key Audit Matters in Audit Reports 401
Figure 6.11 Frequency of KAMs 402
Figure 6.12 Types of Identified KAMs 403
Figure 6.13 Compliance with ESEF Regulation (EU) 2018/815 407
Figure 6.14 Effect of Leverage on the Probability of Going Concern 433
Figure 6.15 Estimated Probabilities by Category, Based on Auditor Type 434
Figure 6.16 Effect of Audit Opinion on the Probability of Going Concern 435
Figure 7.1 Respondent Profile by Professional Category 442
Figure 7.2 Respondents' Professional Experience in Accounting 443
Figure 7.3 Respondents' Professional Experience in Audit 444
Figure 7.4 Respondents' Professional Experience in Taxation 444
Figure 7.5 Respondents' Educational Level Distribution 445
Figure 7.6 Respondents' Geographic Origin 446
Figure 7.7 Respondents' Perception of the Impact of Operating Profit Deterioration on Going Concern 450
Figure 7.8 Respondents' Perception of IMCA's Impact on Going Concern of Large Taxpayers 455
Figure 7.9 Respondents' Perception of the Impact of the Additional Turnover Tax on Credit Institutions 456
Figure 7.10 Respondents' Perception of the Impact of the Additional Turnover Tax on Oil & Gas Companies 457

The doctoral thesis entitled "***Realities, Inquiries, and Epistemological Perspectives on the Reciprocal Conditioning and the Subjective and Objective Interferences within the Accounting–Taxation–Audit Triad***" is grounded in an analysis of the complex interdependencies among accounting, taxation, and audit—fields which, although seemingly distinct, consistently converge within financial reporting and corporate governance. Legislative developments, pressures from financial markets, and the transformations brought by globalization and digitalization render the dialogue among these three areas no longer optional but a sine qua non for transparency and economic credibility. Against this backdrop, the thesis set as its central objective the investigation of the regulatory framework and accounting practices in Romania, in order to assess the extent to which interactions among accounting principles, tax rules, and auditors' opinions shape the quality of financial reporting and support the application of the going concern assumption. This objective was explicitly articulated as an attempt to highlight not only the points of convergence but also the tensions, gaps, and contradictions across the three domains, with particular emphasis on their consequences for the transparency, comparability, and relevance of financial information.

The entire scientific undertaking was guided by a set of ***research questions***, constructed progressively from the theoretical level of the scholarly literature to the empirical level of capital-market investigations:

Q1: How is research evolving on the reciprocal conditioning and on the subjective and objective interferences within the accounting–taxation–audit triad? (Chaps. I–II)

Q2: What are the dominant themes and critical perspectives in the literature regarding the reciprocal conditioning and the subjective and objective interferences within the accounting–taxation–audit triad? (Chaps. I–II)

Q3: What are the future directions of research on the reciprocal conditioning and the subjective and objective interferences within the accounting–taxation–audit triad? (Chaps. I–II)

Q4: What are the main accounting regulatory frameworks applicable to entities in Romania, and how do they differ by the nature of the entity (private, public, not-for-profit)? (Chap. III)

Q5: How do the interferences and reciprocal conditionings among accounting, taxation, and audit manifest within the accounting regulations applicable in Romania? (Chap. III)

Q6: How can national accounting regulations be improved to ensure greater coherence and alignment with current financial reporting needs and with domestic good practices? (Chap. III)
Q7: What orientation and critique does the scholarly literature highlight concerning the impact of accounting principles, tax principles, and the audit opinion on the quality of financial reporting? (Chap. IV)
Q8: What potential outcomes are generated by the reciprocal conditioning and the subjective and objective interferences among accounting, taxation, and audit in the context of entities' functioning and sustainability? (Chap. V)
Q9: In what ways does the interaction among accounting, taxation, and audit—within Romania's accounting regulatory framework—shape the application and interpretation of the going concern assumption? (Chap. V)
Q10: To what extent is management's use of the going concern assumption in companies listed on the Bucharest Stock Exchange (regulated market) during 2018–2024 confirmed by the conclusions expressed in auditors' reports? (Quantitative analysis — Chap. VI)
Q11: Can the significant uncertainties related to going concern, as highlighted in the audit reports of the analysed companies, be associated with variations in indicators such as tax pressure (tax burden), leverage, and solvency? (Quantitative analysis — Chap. VI)
Q12: To what extent are modified audit opinions associated with inherent risks that may trigger unpredictable developments in going concern—arising from factors such as the COVID-19 pandemic, the geopolitical tensions in Ukraine, economic sanctions applied to the Russian Federation and Belarus, or the energy crisis—in the case of companies listed on the BSE regulated market during 2018–2024? (Quantitative analysis — Chap. VI)
Q13: To what extent do tax pressure, leverage, auditor type, the number of key audit matters, turnover, the audit opinion, and ESEF compliance influence the probability of falling into a higher going-concern score category for companies listed on the BSE during 2018–2024? (Econometric analysis — Chap. VI)
Q14: How does the introduction of the minimum turnover tax and the sector-specific turnover tax affect the observance and application of the going concern assumption for economic entities with turnover above EUR 50 million, starting 1 January 2024? (Questionnaire — Chap. VII)

Aligned with these questions, the thesis set out a series of complementary ***research objectives***: a systematic review of the literature to identify the dominant themes and the critiques advanced therein; an analysis of the Romanian accounting regulatory framework; an investigation of the concrete interferences among accounting treatments, tax constraints, and audit procedures, with emphasis on adjustments, provisions, and artificial transactions (i.e., transactions lacking economic substance); an empirical assessment of the going concern assumption for companies listed on the Bucharest Stock Exchange, based on a quantitative and econometric analysis of auditors' reports; and an exploration of the impact of recent tax measures—most notably the introduction of the minimum turnover tax—on the liquidity and resilience of large taxpayers.

Through this design, the thesis seeks to bridge the theoretical, empirical, and normative dimensions, offering an integrated perspective on how accounting, taxation, and audit interact and mutually condition one another.

Chapter I is devoted to a theoretical and methodological examination of the relationship among accounting, taxation, and audit, showing that these three fields cannot be considered in isolation but constitute an interdependent ensemble, continuously stretched between economic logic, legal imperatives, and credibility requirements. The study demonstrates that, although each domain retains its own autonomy, they inevitably converge in the financial reporting process, and the quality of information depends on inter-framework coherence. The main conclusion of this opening chapter is that both scholarship and practice point to a global trend toward integration, yet a persistent risk of fragmentation remains—particularly when accounting principles are contradicted by tax rules or when audit opinions fail to temper managerial judgments.

Chapter II deepens this perspective through a broad bibliometric analysis based on the Web of Science Core Collection. The mapping of research networks reveals six major thematic clusters around which contemporary scholarly concerns coalesce: reporting transparency; the use of fair value and the true and fair view; audit as a mechanism of certification and discipline; tax compliance; corporate governance; and the integration of ESG principles. The results indicate a clear convergence in the literature toward an increasingly visible interdependence among accounting, taxation, and audit—especially in the context of IFRS expansion—while also documenting substantial critiques regarding definitional and

applicative divergences, as well as the risk of information overload. The interim conclusion is that, absent coherent integration, reporting risks "communicating a great deal yet saying very little," thereby undermining the relevance and intelligibility of financial information. At the same time, the bibliometric evidence surfaces several emergent directions—such as the digitalization of accounting and audit, algorithmic ethics, behavioral taxation, and the integration of sustainability reporting—that shape the future research agenda.

Chapter III is devoted to a comparative analysis of the accounting regulatory framework applicable in Romania, with the aim of showing how national regulations shape financial reporting and how they inter-condition taxation and audit. The study covers the main sectoral regulations: Order of the Minister of Public Finance (OMFP) No. 1802/2014, which transposes the European directives; OMFP No. 2844/2016, which mandates the application of IFRS; National Bank of Romania (NBR) Order No. 27/2010 for credit institutions; Financial Supervisory Authority (FSA) Norm No. 39/2015 for capital-market entities; Order No. 3103/2017 on the reporting of public-interest entities; and Order No. 1917/2005 concerning public institutions.

The analysis shows that, beyond the particularities of each framework, all these regulations inevitably intersect with two critical dimensions: on the one hand, taxation, which introduces deductibility rules and constraints that may distort accounting recognition and measurement; on the other hand, audit, which tests the coherence of principle application and the robustness of the evidence underlying estimates. Within this triad, accounting tends to promote the true and fair view and the prevalence of economic substance over legal form; taxation seeks to protect the tax base; and audit operates as a mechanism of certification and discipline.

The chapter concludes that Romania is on a trajectory of regulatory convergence marked by successive modernizations of the rulebook, yet the maintenance of parallel regimes for different categories of entities heightens the risk of incoherence and divergent interpretation. The quality of financial reporting depends not only on accounting rigor but also on the capacity to reconcile accounting treatments with tax constraints and to meet auditors' evidentiary expectations. In the absence of such inter-framework coherence, the risk of fragmentation and loss of informational relevance remains significant. A pragmatic solution identified by the research would be the institution of a common glossary of terms, the

standardization of reporting templates, and the creation of a formal accounting–tax reconciliation mechanism to ensure cross-sector comparability and narrow treatment gaps. Only such inter-framework coherence can reinforce the transparency, relevance, and credibility of financial reporting.

Chapter IV has the specific objective of examining the scholarly literature on the influence of accounting principles, tax principles, and the audit opinion on the transparency and relevance of financial statements. The analysis was designed not merely as a traditional review of established studies, but as a systematic undertaking grounded in a bibliometric assessment conducted via the Web of Science Core Collection and using mapping tools such as VOSviewer. This approach made it possible to capture dominant orientations, recurring critiques, and emergent research directions in the field.

The results show a clear convergence in the literature: accounting principles, tax principles, and the audit opinion act interdependently upon the quality of financial reporting, and this interdependence becomes all the more evident as International Financial Reporting Standards (IFRS) continue to expand. On the accounting dimension, emphasis falls on transparency, comparability, and the true and fair view, supported by the prevalence of economic substance over legal form and by the use of fair value where measurement is reliable. On the tax dimension, studies underline the need for accounting–tax alignment so that tax rules do not distort the relevance of reported indicators. With respect to audit, the literature indicates that the audit opinion functions as a mechanism of certification and discipline, strengthening the credibility of financial statements, especially in the presence of sensitive estimates such as fair value measurements or other managerial judgments.

The literature’s critique is equally substantial. It points to divergences in the definition and application of principles, to conceptual fragmentation across legal regulation, taxation, and economic valuation, and to risks associated with information overload. In practice, such inconsistencies can erode the comparability and relevance of financial reporting—particularly when accounting treatments are overly conditioned by tax requirements or when footnotes become voluminous yet difficult for users to understand. The literature cautions that integrating principles within a coherent system is essential, since breaching a single principle can trigger cascading effects across the conceptual and operational architecture of reporting.

At the national level, the analysis confirms the same dynamic: the modernization of Romania's framework, through OMFP No. 1802/2014 and subsequent adjustments (OMFP No. 2048/2022, OMFP No. 4164/2024), reflects regulatory convergence with EU directives and IFRS, with direct effects on corporate governance, investor relations, and the sustainability of economic activity. In this sense, the transition to IFRS is not merely a technical exercise, but a paradigm shift: it entails reconceptualizing the entity's information architecture, disciplining managerial decisions, and recalibrating the role of audit in areas of risk and estimation.

The bibliometric analysis proper, conducted with VOSviewer, identified six major thematic clusters. These capture the shift from traditional normative approaches toward empirical, behavioral, and governance- and performance-oriented directions. High-density concepts include audit, tax equity, compliance, transparency, risk, and sustainability. The mapping also brings to the fore high-potential emergent directions: the influence of managerial behavior on reporting quality, the role of ethics in audit, and the impact of tax digitalization.
Building on these findings, the thesis outlines a future research agenda structured along six lines: the digitalization of accounting and audit (blockchain, artificial intelligence, algorithmic ethics), corporate governance and managerial behavior, behavioral taxation and voluntary compliance, the integration of non-financial/ESG reporting within traditional systems, the role of taxation in post-crisis recovery, and professional ethics in audit. This agenda responds simultaneously to the orientations identified and to the critiques advanced, proposing solutions to reduce fragmentation, enhance intelligibility, and reinforce the credibility of financial reporting.

The chapter concludes that the literature indicates a dual movement: on the one hand, a global alignment around IFRS that raises the bar for transparency, comparability, and corporate governance; on the other hand, a firm warning that, without an institutional and methodological bridge among accounting, taxation, and audit, the risk of "reporting much while communicating little" persists. Where such integration is present, financial reporting assumes the role of a public good—relevant for decision-making, credible to markets, and anchored in the economic reality it purports to depict.

Chapter V has the specific objective of investigating the outcomes generated by the reciprocal conditioning and by the objective and subjective interferences among accounting,

taxation, and audit, with emphasis on their implications for financial stability, reporting transparency, and the going concern of economic activity. The research question guiding this chapter concerns the ways in which interactions among the three domains produce systemic effects on performance and organizational resilience.

A first analytical core concerns the treatment of impairment adjustments, where accounting, taxation, and audit intersect directly. From an accounting perspective, the normative framework is clear-cut: Directive 2013/34/EU and IAS 36 require the recognition of impairment losses whenever carrying amount exceeds recoverable amount, and OMFP No. 1802/2014 transposes this requirement into domestic law. The consequence is that assets are presented at net amount, after deducting accumulated depreciation and impairment. From a tax perspective, however, the same economic reality is filtered through tightly conditioned deductibility rules: for example, the 30% cap for receivables overdue by more than 270 days and full deductibility only in situations expressly provided by the Fiscal Code. This architecture generates temporary differences between accounting profit and the taxable base, giving rise to deferred corporate income tax. In this context, audit intervenes as a verification mechanism for the existence of supporting evidence, the reasonableness of estimates, and the coherence between the financial statements and the tax records. The subchapter concludes that the structural gap between accounting prudence and the tax filter creates compliance costs and litigation risk—gaps that only a fine-tuning of tax legislation could realistically mitigate.

The second major topic is provisions, treated as instruments for the prudent measurement of probable obligations and future risks. European and international accounting frameworks legitimize the recognition of provisions under the prudence principle and the accrual basis, and OMFP No. 1802/2014 incorporates these principles. Practice shows that provisions play an essential role in smoothing earnings volatility and protecting equity, without entailing a cash outflow at the time of recognition. From a tax standpoint, however, the regime is restrictive and differentiated: deductibility is admitted only for narrowly defined categories (performance guarantees, financial institutions, technical reserves in insurance, certain sectoral provisions), while other types frequently encountered in practice—such as those for litigation, restructuring, or employee benefits—are treated as non-deductible. This divergence leads to the frequent emergence of temporary or permanent differences between accounting and tax results. The auditor's role here is to verify the existence of present

obligations, the reasonableness of estimates, and the mechanics of reversal, with a particular focus on preventing overstatements. The subchapter concludes that better alignment between accounting and tax treatments—especially by opening, under appropriate conditions, to personnel- or restructuring-related provisions—would narrow these gaps and strengthen the credibility of reporting.

A third analytical core addresses artificial transactions and those lacking economic substance, where the principle of substance over form applies. Accounting norms require recognition in line with the underlying economic reality, while tax legislation introduces anti-abuse rules that allow recharacterization where transactions lack an economic purpose. The examples discussed—from acquisitions of loss-making entities for the transfer of tax advantages to the reclassification of independent activities—show that the risks of abuse and tax evasion remain significant. In this context, audit plays a critical filtering role by checking the traceability of operations and the existence of objective evidence. The subchapter concludes that reducing arbitrariness in transaction qualification depends on rigorous documentation and the proportionate application of anti-abuse rules, so as to avoid both managerial excesses and overreach by tax authorities.

A central element of the chapter is the analysis of the going concern assumption, which cannot be viewed in isolation within the normative framework but is the emergent outcome of a triadic interaction among accounting, taxation, and audit. From the accounting perspective, going concern is assessed through treatments such as the reclassification of liabilities, value adjustments, and the use of a liquidation basis where cessation of activity is intended. From the tax perspective, pressures transmit through cash channels—delays in VAT refunds, additional assessments from inspections, or limited deductibility—that can strain liquidity and, by extension, economic viability. From the audit perspective, ISA 570 and ISA 560 require robust audit evidence and a risk-adjusted materiality, including the evaluation of subsequent events. The case analyses show that the going concern assumption is maintained where the three dimensions are coherent and rigorously documented, and is challenged where tax shocks and operational vulnerabilities are not absorbed by liquidity and capital. The normative–pragmatic conclusion is that only an integrated approach—explicitly embedding tax implications in accounting policies and designing audit procedures specifically targeted at cash-flow risks—can sustain the credibility of going concern.

Taken together, Chapter V shows that the interferences among accounting, taxation, and audit are not merely technicalities but a structural reality with direct effects on the quality of financial information and on the viability of economic entities. The true and fair view pursued by accounting, the protection of the tax base sought by taxation, and the credibility ensured by audit must be reconciled within a coherent framework. In its absence, the resulting gaps become sources of cost, risk, and loss of trust; where such coherence is achieved, financial reporting acquires the capacity to inform economic decision-making and to strengthen organizational resilience.

Chapter VI constitutes the empirical core of the thesis and investigates—on the basis of audit reports for companies listed on the Bucharest Stock Exchange during 2018–2024—how the going concern assumption is used by management and either confirmed or challenged by statutory auditors. The chapter addresses three major research questions: the extent to which auditors confirm management's choice to use going concern as the reporting basis; whether significant uncertainties are associated with financial indicators such as the tax burden, leverage, and solvency; and the degree to which modified opinions are correlated with exogenous shocks such as the COVID-19 pandemic, the energy crisis, or the war in Ukraine.

The empirical base consists of a sample of 287 audit reports covering 41 companies listed on the BSE regulated market over a seven-year horizon. This sampling frame ensures comparability across entities and the relevance of findings, capturing both periods of stability (2018–2019) and episodes of volatility and uncertainty (2020–2024).

Descriptive results point to a broadly resilient picture: in 229 of the 287 reports, auditors confirmed the appropriateness of using the going concern assumption, and only about one fifth flagged vulnerabilities or significant uncertainties. Only in isolated cases did matters escalate to a disclaimer of opinion, typically where companies' financial difficulties were evident. This alignment between management's position and auditors' conclusions reflects, overall, the robustness of going concern among listed companies, while also indicating that risks surface in the presence of specific factors of financial fragility.

Analysis of the question concerning significant uncertainties shows that these correlate with a precarious financial profile: recurrent losses, eroded equity, high leverage, and weak solvency. In addition, the tax burden often manifests through disputes and inspections that strain cash flows—Rompetrol Rafinare being illustrative of cash-flow risk induced by tax

litigation. While strict causality cannot be established, the data support a robust association between financial fragility and the likelihood that auditors will signal uncertainties regarding going concern.

With respect to audit opinions, most reports recorded unmodified (clean) opinions (88%), while qualified opinions (10%) and disclaimers of opinion (2%) remained in the minority. Nevertheless, roughly one third of the reports included emphasis-of-matter paragraphs relating to going concern, many of them associated with contextual shocks over the period under review. The COVID-19 pandemic, the energy crisis, and the war in Ukraine were consistently treated by auditors as significant risks, even when they did not lead to modified opinions. This indicates that audit reporting functions as a signaling device for systemic vulnerabilities, even where the going concern assumption is not formally rejected.

The quantitative analysis was complemented by an Ordered Logit model and an OLS model with robust errors to identify the determinants of the going-concern score assigned to companies. The results converge and confirm three decisive factors: leverage exerts a negative and statistically significant effect on going concern; engagement of a Big Four auditor has a positive and significant effect; and an unmodified audit opinion is the strongest predictor of maintaining going concern. Other factors—such as the tax burden, firm size, the number of key audit matters (KAMs), or ESEF compliance—do not reach statistical significance, suggesting that, while they influence discipline and transparency, they do not directly determine the going-concern score.

These findings admit a twofold interpretation. On the one hand, capital structure and financial discipline remain the underlying conditions of resilience: highly leveraged firms are more vulnerable to shocks and face a heightened risk of discontinuity. On the other hand, audit quality and the content of the opinion are the channels through which the market aggregates and validates information about firms' viability. Selecting a Big Four auditor and obtaining an unmodified opinion operate as credibility and transparency signals, strengthening stakeholders' confidence.

An intriguing result is the discrepancy between statistical effects and the actual market structure: although Big Four audit is associated with a higher going-concern score, a majority of listed companies (61%) work with non-Big Four auditors. This reality reflects a mix of factors—cost, company size, the tradition of contractual relationships—but also the fact that

firms with stronger governance tend to choose Big Four auditors as a signaling mechanism. Even after controlling for firm size, leverage, and audit opinion, the Big Four effect remains significant, suggesting that the reputation and rigor of these firms can positively influence clients' risk profiles.

The chapter's general conclusion is that, in the context of Romania's capital market, the going concern assumption is shaped decisively by a triad of factors: financial discipline (leverage), audit quality (auditor type), and the content of the audit opinion. Tax and technical reporting factors play an indirect role—shaping discipline and transparency—without exerting a robust effect on the going-concern score. This finding empirically corroborates the thesis's central claim: going concern and the credibility of reporting cannot be analyzed in isolation, but only through the lens of the interaction among accounting, taxation, and audit.

Chapter VII explores the impact of introducing the minimum turnover tax (IMCA) and sector-specific supplementary taxes on the going concern of large taxpayers, starting from the research question of the extent to which these new fiscal constraints affect the going-concern premises of entities with turnover exceeding EUR 50 million.

To address this question, the research adopts an empirical approach based on an online questionnaire comprising 34 items, administered to a sample of specialists directly involved in reporting, audit, and taxation. The composition of respondents is relevant: 56% accountants, 40% statutory auditors, and 4% employees of the Ministry of Finance, with solid professional experience—more than five years in accounting (95.9%), audit (58.3%), and taxation (79.2%). The educational profile is equally robust, with a substantial share of master's and doctoral graduates, and the geographic distribution is predominantly urban (96%). This profile lends credibility to the conclusions and ensures a synthesis of technical and institutional perspectives.

From a normative standpoint, IMCA is regulated by Article 181(1) of the Fiscal Code and is calculated as 1% of turnover adjusted by deductions (Vs) and by investments/depreciation related to eligible assets (I, A), pursuant to OMF No. 10/2024. In parallel, supplementary taxes have been introduced for credit institutions and for entities in the oil and gas sector. These mechanisms operate in two directions: on the one hand, they establish a minimum taxation floor that can compress margins for firms with modest

profitability; on the other, they allow a degree of mitigation through the recognition of eligible investments, thereby encouraging productive capital expenditure.

Survey results confirm the general perception that the impact on going concern is real but differentiated. Most respondents rated the deterioration of operating results as a "moderate" risk factor, while emphasizing that the going-concern assumption cannot be judged on the basis of a single indicator. The evaluation must integrate liquidity, the quality of cash flows, and the legal context. In this vein, more than half of participants supported the explicit supplementation, within OMFP No. 1802/2014, of the going-concern reference with direct mentions of cash flows—signaling the need to align the regulatory framework with financial reality.

Another significant finding concerns fiscal instability. Respondents perceived frequent and unpredictable legislative changes as a systemic risk to going concern, as they erode multi-year planning capacity, increase the cost of financing, and discourage investment. Law No. 296/2023 is explicitly cited as an abrupt change with the potential to generate budgetary shocks for large taxpayers. From this perspective, the going-concern assumption is pressured more through the channels of liquidity and predictability than through any immediate accounting impact on profit or loss.

Regarding perceptions of IMCA's direct effect, most answers converge on a "moderate" assessment. The intensity, however, depends on the entity's profile: companies with thin margins and large turnover are more exposed, whereas firms with substantial programs of eligible investment can partially absorb the impact. In all cases, respondents highlighted the need to reconfigure budgeting policies, cash-flow scenarios, and early engagement with lenders and auditors.

An integrated reading of the data suggests a prudent expert perception: the introduction of the new taxes does not automatically undermine going concern, but pressure on liquidity and investment capacity can convert pre-existing vulnerabilities into significant risks. Cash flow thus becomes the pivot of going-concern assessment, calling for a revision of the regulatory framework to clarify analytical criteria.

The chapter concludes that, although justified by budgetary-consolidation objectives, the new fiscal measures have the potential to strain the going-concern assumption through the channels of liquidity and the cost of capital. Companies must adapt their financing policies

and cash-flow projections; auditors should calibrate ISA 570 procedures to the new tax-related risks; and public decision-makers ought to provide a more predictable framework with better alignment between accounting and tax norms.

The general conclusions of the thesis proceed from the research's stated central objective: to analyze, in an integrated manner, the interferences among accounting, taxation, and audit, and their consequences for the quality of financial reporting and for the going-concern assumption. The entire inquiry is built on the idea that these three dimensions cannot be treated in isolation; they form an interdependent triad whose balances and tensions decisively shape the credibility of financial information and organizational resilience.

The theoretical and normative chapters show that the academic literature, European regulations, and the Romanian regulatory framework converge on the same insight: accounting pursues the true and fair view, taxation seeks to protect the tax base, and audit functions as a mechanism of certification and discipline. The major problem identified both in the international literature and in national practice is conceptual fragmentation and the risk of incoherence among these dimensions. Absent integration, reports tend to become voluminous yet hard to interpret, eroding relevance and comparability.

The bibliometric analysis of the literature confirms this state of affairs and highlights six thematic clusters, ranging from transparency and comparability to corporate governance and sustainability reporting. The emerging directions identified—digitalization, behavioral taxation, professional ethics, and ESG integration—indicate that the future of research lies in the interdisciplinary space where accounting, taxation, and audit meet.

The chapters devoted to the Romanian regulatory framework demonstrate that, despite continued modernization and alignment with EU directives and IFRS, multiple interferences and mutual conditionings among accounting, taxation, and audit persist. Examples concerning impairment adjustments, provisions, artificial transactions, and the going-concern assumption show that accounting norms tend to recognize economic risks earlier and more prudently, while tax norms filter them through restrictive deductibility criteria, and audit intervenes to test evidence and estimates. This triad frequently generates temporary differences, additional compliance costs, and litigation risk.

The detailed analyses in Chapter V show that the true and fair view promoted by accounting often conflicts with tax filters, and the gap is amplified by audit's demand for

additional evidence and procedural rigor. The cases examined—doubtful receivables, provisions for litigation and restructuring, and transactions lacking economic substance—make it clear that, without harmonization across the three dimensions, financial reporting risks losing its communicative power. The normative conclusion is that targeted legislative adjustments—recognizing economic risk more promptly, clarifying tax treatments, and providing a more predictable framework for audits—would narrow these gaps and strengthen the credibility of information.

The empirical dimension of the thesis, developed in Chapter VI, confirms with capital-market data that the accounting–taxation–audit triad concretely shapes perceptions of going concern. Descriptive results and econometric models show that leverage, auditor type, and the content of the audit opinion are the key determinants of maintaining going concern for companies listed on the Bucharest Stock Exchange. Tax pressure, firm size, and technical compliance via ESEF influence discipline and transparency but do not emerge as direct causal factors. The implication is significant: going concern is not merely an accounting matter but an emergent outcome of a triadic interaction in which financial discipline and external assurance play central roles.

Chapter VII brings to the fore a highly topical issue: the impact of new taxes introduced by Law No. 296/2023 on the going concern of large taxpayers. The perceptions of surveyed experts confirm that additional tax pressure does not automatically negate going concern, but it does strain cash flows and investment capacity—especially for low-margin companies. More than the direct effect of the minimum turnover tax, legislative instability and regulatory unpredictability are perceived as systemic risks that undermine long-term planning and can turn existing vulnerabilities into major going-concern risks.

Integrating all these results leads to a clear overarching conclusion: the quality of financial reporting and the credibility of the going-concern assumption depend decisively on coherence among accounting, taxation, and audit. When accounting principles are applied consistently, tax rules are calibrated to economic realities, and audit fulfills its role of verification and certification, reporting becomes a public good—decision-useful, credible to markets, and anchored in the economic reality it purports to describe. In the absence of such coherence, reporting risks devolving into a formal, voluminous exercise of limited utility to users.

Through its theoretical, normative, and empirical contributions, the thesis demonstrates that triadic reconciliation among accounting, taxation, and audit is not merely optional; it is an essential condition for organizational resilience and for the sustainability of economic activity.

Research limitations

Although the inquiry spans a wide arc—from an international bibliometric review and an assessment of the Romanian regulatory framework to empirical investigations and expert perceptions—several limitations merit acknowledgement. First, the empirical study focuses on 41 companies listed on the Bucharest Stock Exchange, which constrains the generalisability of the conclusions to the broader business environment. Results concerning going concern may differ for small and medium-sized enterprises or for organisations outside capital markets, where resources, governance, and access to high-quality audit are far more heterogeneous. Second, the quantitative analysis relies on publicly available audit reports and financial indicators, leaving outside observation qualitative factors such as organisational culture, managerial strategy, or digital maturity. Finally, the survey data reflect context-dependent professional perceptions and may be influenced by the fiscal and economic climate prevailing at the time of fieldwork.

Future research directions

These limitations open fertile avenues for further study. Extending the analysis to small and medium-sized enterprises would yield a more complete understanding of how accounting–taxation–audit interdependencies affect going concern in less regulated settings. Integrating qualitative indicators—corporate governance, managerial ethics, and the degree of digitalisation—would add nuance to the analysis. Moreover, the emerging directions identified through bibliometrics—digitalisation of audit and accounting, behavioural taxation, sustainability reporting, and ESG integration—constitute essential research fields that may redefine the relationship among the three domains in the years ahead.

Originality of the thesis

The thesis contributes originality on several fronts. Theoretically, it advances an integrated reading of the accounting–taxation–audit triad, moving beyond the fragmented approaches prevalent in the literature. Normatively, the comparative analysis of the Romanian framework and the identification of gaps between accounting and tax treatments generate a set of actionable recommendations for regulatory harmonisation. Empirically, the use of an extended

panel of audit reports over seven years and the econometric modelling of going-concern determinants represent a novel contribution in research on Romania's capital market. Finally, by surveying experts, the thesis offers a timely perspective on the impact of new taxes on going concern, lending immediate relevance for fiscal policy and for practitioners.

BIBLIOGRAFIE

1. Abad, D., Sánchez-Ballesta, J. P., & Yagüe, J. (2015). Audit opinions and information asymmetry in the stock market. *Accounting and Finance*, 57(2), 565–595.
2. Abernathy, J. L., Finley, A. R., Rapley, E. T., & Stekelberg, J. (2019). External auditor responses to tax risk. *Journal of Accounting, Auditing & Finance*, 36(3), 489–516. https://doi.org/10.1177/0148558X19867821.
3. Abid, S., & Dammak, S. (2020). Corporate social responsibility and tax avoidance: the case of French companies. *Journal of Financial Reporting and Accounting*. DOI:10.1108/JFRA-04-2020-0119.
4. Aboagye-Otchere, F., Agyenim-Boateng, C., Enusah, A., & Aryee, T. E. (2021). A review of big data research in accounting. *Intelligent Systems in Accounting, Finance and Management*, 28(4), 268–283.
5. Afrăsinei, M. B., & Carp, M. (2018). The Influence of Offshore Links on Financial Indicators. Empirical Study on Companies Listed on the Bucharest Stock Exchange. *EUFIRE 2018*, 39.
6. Afrăsinei, M.B. (2016). *Contabilitatea şi fiscalitatea societăţilor offshore*. Bucureşti: Editura C.H. Beck.
7. Afrăsinei, Mihai-Bogdan, & Georgescu, Iuliana Eugenia. (2019). Optimizarea fiscală prin intermediul jurisdicţiilor offshore. *Accounting and accounting education in the digital society: conf. șt. intern., ed. a 8-a, 4-5 apr.* (pp. 174–181). Chişinău: S.n. ISBN 978-9975-127-67-7.
8. Aggarwal, P. (2013). Impact of Sustainability Performance of Company on its Financial Performance: A Study of Listed Indian Companies. Retrieved from *https://www.researchgate.net/publication/323456998_Impact_of_Sustainability_Performance_of_Company_on_its_Financial_Performance_A_Study_of_Listed_Indian_Companies*.

9. Albu, C. N., Albu, N., & Alexander, D. (2013). When global accounting standards meet the local context – insights from an emerging economy. *Critical Perspectives on Accounting*. https://doi.org/10.1016/j.cpa.2013.03.005.
10. Albu, C., Albu, N., Bunea, Ș., Calu, D., & Gîrbină, M. (2011a). A story about IAS/IFRS implementation in Romania – an institutional and structuration theory perspective. *Journal of Accounting in Emerging Economies*, 1(1), 76–100.
11. Albu, C., Albu, N., Fekete Pali-Pista, S., & Cuzdriorean Vladu, D. (2011b). The power and the glory of Big 4: A research note on independence and competence in the context of IFRS implementation. *Accounting and Management Information Systems*, 10(1), 43–54.
12. Albu, N., & Albu, C. N. (2012). International Financial Reporting Standards in an emerging economy: Lessons from Romania. *Australian Accounting Review*, 22(63), 341–352.
13. Alexander, D., Britton, A. & Jorissen, A. (2020). *International financial reporting and analysis*. 8th ed. Andover: Cengage Learning.
14. Alleyne, P., Persaud, N., Alleyne, P., Greenidge, D., & Sealy, P. (2010). Perceived effectiveness of fraud detection audit procedures in a stock and warehousing cycle. Additional evidence from Barbados. *Managerial Auditing Journal*, 25(6), 553–568. Disponibil la: www.emeraldinsight.com/0268-6902.htm (Accesat la 21 iunie 2023).
15. Allison, P.D. (2012). McFadden's R^2 – interpretation. *Statistical Horizons* [online]. Disponibil la: https://statisticalhorizons.com/mcfaddens-r2 (Accesat la 27 august 2025).
16. Alrashidi, R., Baboukardos, D., & Arun, T. (2021). Audit fees, non-audit fees and access to finance: Evidence from India. *Journal of International Accounting, Auditing and Taxation*, 43, 100397. https://doi.org/10.1016/j.intaccaudtax.2021.100397.
17. Al-Shetwi, M., Ramadili, S., Chowdury, T., & Sori, Z. (2011). Impact of internal audit function (IAF) on financial reporting quality (FRQ): Evidence from Saudi Arabia. *African Journal of Business Management*, 5(27).
18. Alvarado, N. R., De Fuentes, P., & Laffarga, J. (2019). Do auditors mitigate earnings management during economic crisis? *Revista de Contabilidad – Spanish Accounting Review*, 22(1), 6–20.
19. Andrei, Florin, & Petraş, Alina. (2021). SAF-T – raportarea care va îmbunătăți colectarea? *CECCAR Business Review*, 12, 52–56. DOI: http://dx.doi.org/10.37945/cbr.2021.12.06.

20. Anghel, T. (2020). *Codul de procedură fiscală, Comentariu pe articole* (pp. 81–85). București: Ed. Hamangiu.
21. Arellano, M. (1987). Computing robust standard errors for within-groups estimators. *Oxford Bulletin of Economics and Statistics*, 49(4), 431–434.
22. Arens, A.A., Elder, R.J. & Beasley, M.S. (2020). *Auditing and assurance services: An integrated approach*. 17th ed. Harlow: Pearson.
23. Arens, A.A., Elder, R.J., Beasley, M.S. & Hogan, C.E. (2016). *Auditing and assurance services: An integrated approach*. 16th ed. Pearson.
24. Arnold, V., Collier, P. A., Leech, S. A., & Sutton, G. S. (2001). The impact of political pressure on novices' decision makers: Are auditors qualified to make going concern judgments? *Critical Perspectives on Accounting*, 12, 323–338.
25. ASF (2021). Norma nr. 30 din 25 octombrie 2021 pentru modificarea Normei ASF nr. 39/2015 privind reglementările contabile conforme cu IFRS. *Monitorul Oficial*, nr. 1187 din 15 decembrie 2021. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocumentAfis/249215 (Accesat la 11 martie 2025).
26. ASF (2022). Norma nr. 29/2022 privind modificarea şi completarea Normei ASF nr. 39/2015. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/N_29_2022.pdf (Accesat la 25 mai 2025).
27. ASF. (2021). European Single Electronic Format (ESEF). Disponibil la: https://asfromania.ro/en/a/46/european-single-electronic-format-%E2%80%93-esef (Accesat la 20 ianuarie 2024).
28. Astami, A., Rusmin, R., Hartadi, B., & Evans, J. (2017). The role of audit quality and culture influence on earnings management in companies with excessive free cash flow: Evidence from the Asia-Pacific region. *International Journal of Accounting & Information Management*, 25(1), 21–42.
29. Atwood, T. J., Drake, M. S., Myers, J. N., & Myers, L. A. (2012). Home country tax system characteristics and corporate tax avoidance: International evidence. *The Accounting Review*, 87(6), 1831–1860. http://dx.doi.org/10.2139/ssrn.1594936.
30. AuditBoard. (2024). What is ESEF? Everything you need to know. Disponibil la: https://auditboard.com/blog/esef (Accesat la 11 august 2025).

31. AvocatNet.ro. (2023). Din 2024, marile afaceri sunt supraimpozitate: Apar trei regimuri speciale pentru plătitorii de impozit pe profit. Disponibil la: https://www.avocatnet.ro/articol_65263/Din-2024-marile-afaceri-sunt-supraimpozitate-Apar-trei-regimuri-speciale-pentru-pl%C4%83titorii-de-impozit-pe-profit.html (Accesat la 11 august 2025).
32. Baciu, R. (2012). Unele aspecte privind presiunea fiscală şi calcularea TVA în sistemul cooperaţiei de consum. În *Interuniversitaria*, Bălți, Republica Moldova: Universitatea de Stat „Alecu Russo", Ediția 07, Vol. 2, 227–232. ISBN 978-9975-50-061-6.
33. Bajan, M., Țurcanu, E., & Gobjilă, V. (2018). Contabilitate și fiscalitate: tangențe și divergențe. In *Conferinţa Ştiinţifică Internaţională "Provocările contabilităţii în viziunea tinerilor cercetători" [online], 15 martie 2018, Ed. a 2-a: Culeg. de lucrări șt.* (pp. 93–99). Chişinău: ASEM. ISBN 978-9975-75-923-6.
34. Ball, R., & Shivakumar, L. (2005a). Earnings quality in U.K. private firms: Comparative loss recognition timeliness. *Journal of Accounting and Economics*, 39, 83–128.
35. Bame-Aldred, C. W., Cullen, J. B., Martin, K. D., & Parboteeah, K. P. (2013). National culture and firm-level tax evasion. *Journal of Business Research*, 66(3), 390–396. https://doi.org/10.1016/j.jbusres.2011.08.020.
36. Bansal, P. (2005). Evolving sustainably: a longitudinal study of corporate sustainable development. *Strategic Management Journal*, 26, 197–218.
37. Barber, H. (2007). *Tax Havens Today: The Benefits and Pitfalls of Banking and Investing Offshore*. New Jersey: John Wiley & Sons.
38. Barghathi, Y., Mirani, S., & Khan, N. U. (2021). Audit quality and earnings management after communicating key audit matters (KAMs) in the UAE – audacity and auditors' perspectives. *Accounting and Management Information Systems*, 20(2), 173–198.
39. Barnes, B. G., Cussatt, M., Demere, P., & Harp, N. L. (2022). Do non-audit service failures affect audit firm reputations? Evidence from Envelopegate. Disponibil la: https://ssrn.com/abstract=3240290 (Accesat la 4 februarie 2024).
40. Barnes, P. (2004). The auditor's going concern decision and Types I and II errors: The Coase theorem, transaction costs, bargaining power and attempts to mislead. *Journal of Accounting and Public Policy*, 23, 415–440.

41. Barth, M. E., Beaver, W. H., & Landsman, W. R. (2001). The relevance of the value relevance literature for financial accounting standard setting: Another view. *Journal of Accounting and Economics*, 31(1), 77–104.
42. Barth, M. E., Cram, D., & Nelson, K. (2001). Accruals and the prediction of future cash flows. *The Accounting Review*, 76, 25–58.
43. Bartlett, M.S. (1954). A note on the multiplying factors for various χ^2 approximations. *Journal of the Royal Statistical Society*, Series B (Methodological), 16(2), pp.296–298.
44. Barth, M., Landsman, W., & Lang, M. (2008). International Accounting Standards and accounting quality. *Journal of Accounting Research*, 46(3), 467–498.
45. Bâzgan, R. (2019). Fiscal management on revenue-based or expenditure-based adjustments: An empirical evidence from EU-countries. *Management and Marketing*, 14(1), 163–175.
46. Belnap, A., Hoopes, J. L., Maydew, E. L., & Turk, A. (2022). Real effects of tax audits. *Review of Accounting Studies*, 29, 665–700. https://doi.org/10.1007/s11142-022-09717-w.
47. Belsley, D.A., Kuh, E. & Welsch, R.E. (1980). *Regression diagnostics: Identifying influential data and sources of collinearity*. New York: Wiley.
48. Bendovschi, O. (2014). 10 common errors identified during the statutory audit of financial statements. *Audit Financiar*, XII(7), 3–10.
49. Beneish, M.D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, 55(5), 24–36.
50. Benkraiem, R., Uyar, A., Kilic, M., & Schneider, F. (2021). Ethical behavior, auditing strength, and tax evasion: A worldwide perspective. *Journal of International Accounting, Auditing and Taxation*, 43, 100380.
51. Benkraiem, R., Uyar, A., Kilic, M., & Schneider, F. (2021). Ethical behavior, auditing strength, and tax evasion: A worldwide perspective. *Journal of International Accounting, Auditing and Taxation*, 43, 100380.
52. Beretta, S., & Bozzolan, S. (2004). A framework for the analysis of firm risk communication. *The International Journal of Accounting*, 39, 265–288.
53. Biriş, G. (2023). Stability? Predictability? Maybe later. *Tax Mag.*, 350. Disponibil la: https://heinonline.org/HOL/LandingPage?handle=hein.journals/txmgz10&div=63&id=&page= (Accesat la 9 martie 2024).

54. Blahušiaková, M. (2022). Accounting for holdings of cryptocurrencies in the Slovak Republic: Comparative analysis. *Contemporary Economics*, 16(1), 16–31. https://doi.org/10.5709/ce.1897-9254.466.
55. Blay, A. D., Geiger, M. A., & North, D. S. (2011). The auditor's going-concern opinion as a communication of risk. *Auditing: A Journal of Practice & Theory*, 30, 77–102. https://doi.org/10.2308/ajpt-50002.
56. BNR (2010). Ordinul nr. 27/2010 pentru aprobarea reglementărilor contabile conforme cu IFRS, aplicabile instituţiilor de credit. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocumentAfis/264961 (Accesat la 20 mai 2025).
57. Bonaci, C. G., Popa, I. E., & Ienciu, A. I. (2013). Auditarea la valoarea justă – o abordare conceptuală. *Audit Financiar*, 7, 15–23.
58. Booijink, L., & Weyzig, F. (2007). *Identifying tax heavens and offshore finance centers*. Centre for Research on Multinational Corporations.
59. Bostan, I. (2010). *Impactul sistemului financiar-fiscal asupra derulării schimburilor comerciale internaționale*. Iași: Editura Tipo Moldova.
60. Boynton, W., Johnson, R., & Kell, W. (2006). *Modern auditing: Assurance services and the integrity of financial reporting* (8th ed.). Hoboken, NJ: John Wiley & Sons.
61. Brant, R. (1990). Assessing proportionality in the proportional odds model for ordinal logistic regression. *Biometrics*, 46(4), 1171–1178.
62. Breusch, T. S., & Pagan, A. R. (1979). A simple test for heteroscedasticity and random coefficient variation. *Econometrica*, 47(5), 1287–1294. https://doi.org/10.2307/1911963.
63. Breusch, T. S. (1979). Testing for Autocorrelation in Dynamic Linear Models. Australian Economic Papers. 17 (31): 334–355. doi:10.1111/j.1467-8454.1978.tb00635.
64. Brooks, C. (2008). *Introductory econometrics for finance* (2nd ed.). Cambridge: Cambridge University Press.
65. Bufan, R. (2012). Contribuţia dreptului fiscal la realizarea obiectivelor Uniunii. *Scientia Iuris*, 1–2.
66. Bufan, R. (2021). Deducerea din baza impozabilă și deducerea TVA: Când se judecă separat și când se judecă „împreună”? *Revista Consultant Fiscal*, XIV(72), 24. Disponibil la: https://www.ccfiscali.ro/content/revista/CF%20nr.%2072-2021.pdf (Accesat la 1 mai 2025).

67. Bufan, R., & Sbârnă, S.A. (2019). Prevalenţa economicului asupra juridicului - modalitate de combatere a abuzului de drept in dreptul fiscal. *Revista Romana de Drept Privat*, 1, 57–86.
68. Bugnar-Codlea, O. (2021). Infracțiunile de evaziune fiscală, prevăzute de art. 9 din Legea nr. 241/2005 pentru prevenirea și combaterea evaziunii fiscale. *Universul Juridic*, București, 33.
69. Bunget, O. C., & Dumitrescu, A. C. (2008). Accounting treatment of deferred income taxes according to the requirements of the Romanian accounting regulations. *Annals of the University of Oradea, Economic Science Series*, 17(3), 1040–1044.
70. Bunget, O. C., & Dumitrescu, A. C. (2012). A study on the relationship between audit opinion and accounting principles. *Audit Financiar*, X(5), 6–11.
71. Bunget, O. C., Blidişel, R. G., Dumitrescu, A. C., & Demian, R. (2014). Financial auditor's reaction to the challenges of the economic crisis. *Audit Financiar*, XII(6), 3–11.
72. Búrca, G. (1993). The principle of proportionality and its application in EC law. *Yearbook of European Law*, 13, 105–150.
73. Burca, V., & Bogdan, O. (2021). Detectarea elementelor de cosmetizare a situațiilor financiare utilizând modelele analitice. *CECCAR Business Review*, 5, 3–14. http://dx.doi.org/10.37945/cbr.2021.05.01.
74. Burca, V., Mateș, D., & Bogdan, O. (2021). Ilustrarea efectului contabilităţii de tip big bath în vremuri de pandemie. *CECCAR Business Review*, 2, 3–16. DOI: dx.doi.org/10.37945/cbr.2021.02.01.
75. Burgstahler, D., Hail, L., & Leuz, C. (2006). The importance of reporting incentives: Earnings management in European private and public firms. *The Accounting Review*, 81(5), 983–1016.
76. Burnham, K.P. & Anderson, D.R. (2002). *Model selection and multimodel inference: A practical information-theoretic approach*. 2nd ed. New York: Springer.
77. Byrne, B.M. (2010). Structural Equation Modeling with AMOS: Basic Concepts, Applications, and Programming (2nd ed.). *Routledge.*
78. Cadbury. (1992). *Cadbury report: The financial aspects of corporate governance*. Tech report. HMG, London.

79. Caraiani, C., Lungu, C. I., Bratu, A., & Dăscălu, C. (2018). Exploring the perspectives of integrated reporting for future research opportunities. *Accounting and Management Information Systems*, 17(4), 532–565. DOI:10.24818/jamis.2018.04002.
80. Caraiania, C., Lungua, C. I., Bratua, A., & Dascălu, C. (2018). Exploring the perspectives of integrated reporting for future research opportunities. *Accounting and Management Information Systems*, 17(4), 532–565. https://doi.org/10.24818/jamis.2018.04002.
81. Carp, M., & Georgescu, I. E. (2019). The Influence of Audit Opinion on the Degree of Real Earnings Management. The Case of Romanian Listed Companies. *Audit Financiar*, XVII(4/156), 666–679. DOI: 10.20869/AUDITF/2019/156/026
82. Carp, M., Georgescu, I. E., & Afrăsinei, M.-B. (2022). The Influence of Auditor Reputation and Degree of Ownership Concentration on the Quality of Financial Reporting. *Audit Financiar*, XX(1/165), 104–116. DOI:10.20869/AUDITF/2022/165/001.
83. Carpenter, B. W., Dirsmith, M. W., & Gupta, P. P. (1994). Materiality judgments and audit firm culture: Social, behavioral and political perspectives. *Accounting, Organizations and Society*, 19(4), 355–380.
84. Carson, E., Fargher, N. L., Geiger, M. A., Lennox, C. S., Raghunandan, K., & Willekens, M. (2013). Audit reporting for going-concern uncertainty: A research synthesis. *Auditing: A Journal of Practice & Theory*, 32(Supplement 1), 353–384.
85. Caserio, C., Panaro, D., & Trucco, S. (2014). A statistical analysis of reliability of audit opinions as bankruptcy predictors. *Journal of Modern Accounting and Auditing*, 10(9), 917–931.
86. CECCAR Business Magazine. (2023). Evenimente ulterioare exercițiului financiar și impactul asupra opiniei de audit. *CECCAR Business Magazin*, 35–26 (28 iunie – 11 iulie).
87. Chalevas, C., & Tzovas, C. (2010). The effect of mandatory adoption of corporate governance mechanisms on earnings manipulation, management effectiveness and firm financing. *Managerial Finance*, 36(3), 257–277.
88. Che, L., Hope, O.-K., & Langli, J. C. (2020). How Big-4 Firms Improve Audit Quality. *Management Science*, mnsc.2019.3370. https://doi.org/10.1287/mnsc.2019.3370.
89. Chen, C., Martin, X., & Wang, X. (2012). Insider trading, litigation concerns, and auditor going-concern opinions. *The Accounting Review*, 88, 365–393. https://doi.org/10.2308/accr-50347.

90. Chen, Y., Gul, F., Truong, C., & Veeraraghavan, M. (2011). Audit quality and internal control weakness: Evidence from SOX 404 disclosures. Disponibil la: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1979323 (Accesat la 24 ianuarie 2024).
91. Cheng, X., Crabtree, A., & Smith, D. (2009). Disclosure of allegedly illegal corporate activities and information risk. *Advances in Accounting, incorporating Advances in International Accounting*, 29, 136–146.
92. Chersan, I.-C., & Mironiuc, M. (2015). Incursiune în cercetarea de audit şi contabilitate pe orizontul unui deceniu. Analiză intuitivă asupra articolelor publicate în revista „Audit Financiar". *Audit Financiar*, XIII (122/2), 56.
93. Chiș, G., & Ciuce, A. R. (2022). Stimularea menținerii/creșterii capitalurilor proprii prin măsuri de natură fiscală aplicabile pe durată determinată. *CECCAR Business Review*, 2, 42–49. DOI: http://dx.doi.org/10.37945/.
94. Cho, M., & Krishnan, G. V. (2021). Principles-based accounting standards and audit outcomes. *Review of Accounting Studies*. https://doi.org/10.1007/s11142-021-09639-z.
95. Chtioui, T., & Soulerot, M. (2006). Quelle structure des connaissances dans la recherche française en comptabilité, contrôle et audit ? Une étude bibliométrique de la revue CCA sur la période 1995–2004. *Comptabilité, Contrôle et Audit*, 12(1), 7–25.
96. Chung, J. O. Y., Cohen, J. R., & Monroe, G. S. (2008). The effect of moods on auditors' inventory valuation decisions. *Auditing: A Journal of Practice & Theory*, 27(2), 137–159.
97. Ciocan, C. C., Carp, M., & Georgescu, I. (2021). The Determinants of the Financial Reporting Quality: Empirical Evidence for Romania. *Audit Financiar*, XIX(2/162), 301–319.
98. Ciocan, C. C., Carp, M., & Georgescu, I. (2021). The Determinants of the Financial Reporting Quality: Empirical Evidence for Romania. *Audit Financiar*, XIX(2/162), 301–319.
99. Citron, D. B., Taffler, R. J., & Uang, J. (2008). Delays in reporting price-sensitive information: The case of going concern. *Journal of Accounting and Public Policy*, 27, 19–37.

100. Ciubotariu, M., & Sandulachi, A. M. (2019). Politici şi tratamente contabile privind activele biologice în piscicultură. Disponibil la: https://irek.ase.md/xmlui/handle/1234567890/563 (Accesat la 25 iunie 2023).
101. Ciumag, M. (2004). Principii contabile și reguli fiscale. *Revista Scientia*, 9, 97–103.
102. Cobo, M. J., López-Herrera, A. G., Herrera-Viedma, E., & Herrera, F. (2011). Science mapping software tools: Review, analysis, and cooperative study among tools. *Journal of the American Society for Information Science and Technology*, 62(7), 1382–1402.
103. Cohen, J., Wright, A., & Krishnamoorthy, G. (2004). The corporate governance mosaic and financial reporting quality. *Journal of Accounting Literature*, 87–152.
104. Colasse, B. (2009). *Fundamentele contabilităţii* (trad. Neculai Tabără). Iaşi: Tipo Moldova, pp. 134–137.
105. Cooke, T. E., & Wallace, R. S. O. (1990). Financial disclosure regulation and its environment: A review and further analysis. *Journal of Accounting and Public Policy*, 9(2), 79–110. https://doi.org/10.1016/0278-4254(90)90013-P.
106. Cooper, H. (1984). *The integrative research review: A systematic approach*. Beverly Hills, CA.
107. Creswell, J. W. (2013). *Research design: Qualitative, quantitative, and mixed methods approaches*. Sage.
108. Crucean, A. C., & Hațegan, C. D. (2023). Responsabilităţile auditorului şi calitatea serviciilor de audit. *Teză de doctorat*. Timişoara.
109. Curtea de Justiție a Uniunii Europene (CJUE). (1990). Paragraful 13 din cauza C-331/88, *R v. Minister of Agriculture, Fisheries and Food ex parte Fedesa*.
110. Curtea de Justiție a Uniunii Europene (CJUE). (2009). Hotărârea din 29 octombrie 2009, SKF, C-29/08, EU:C:2009:665, pct. 58.
111. Cuzdriorean, D. D. (2010). The relationship between accounting and taxation: A brief international literature review. *The Journal of the Faculty of Economics – Economic*, 1.
112. Cuzdriorean, D. D. (2013). *Relaţia dintre contabilitate şi fiscalitate: o abordare tridimensională*. Cluj-Napoca: Casa Cărţii de Ştiinţă, pp. 130–139.
113. Cuzdriorean, D. D., Fekete, S., & Sucală, L. (2010). An attempt at measuring the fiscal influence over accounting of Romanian listed companies. *Annales Universitatis Apulensis Series Oeconomica*, 12(1).

114. Dammak, S. & Jmal Ep Derbel, M. (2023). Social responsibility and tax evasion: Organised hypocrisy of Tunisian professionals. *Journal of Applied Accounting Research*, 25(2), 325–354. https://doi.org/10.1108/JAAR-12-2022-0320.
115. Dang, D., Fang, H., & He, M. (2019). Economic policy uncertainty, tax quotas and corporate tax burden: Evidence from China. *China Economic Review*, 56, 101303.
116. Dao, M., Pham, T., & Xu, H. (2023). Government contracts and audit fees. *International Journal of Auditing*, 27(1), 1–23. https://doi.org/10.1111/ijau.12298.
117. De Robbio, A. (2007). Analisi citazionale e indicatori bibliometrici nel modello Open Access. *Bollettino AIB*, 47(3), 257–288.
118. DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3, 183–199.
119. Dechow, P., Sloan, R., & Sweeney, A. (1995). Detecting earnings management. *The Accounting Review*, 70(2), 193–225.
120. DeFond, M. L., Erkens, D. H., & Zhang, J. (2017). Do client characteristics really drive the Big N audit quality effect? New evidence from propensity score matching. *Management Science*, 63(11), 3628–3649.
121. Deloitte. (2016). Managing tax – balancing current challenge with future promise. *The EYE*, Amsterdam, 30 November – 1 December. Disponibil la: https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-tmc-emea-conference-2016-tax-risk-management-and-control.pdf (Accesat la 08 februarie 2016).
122. Deslandes, M., & Fortin, A. (2019). Audit committee characteristics and tax aggressiveness. Disponibil la: https://www.emerald.com/insight/0268-6902.htm (Accesat la 08 februarie 2022).
123. Deslandes, M., Fortin, A., & Landry, S. (2020). Audit committee characteristics and tax aggressiveness. *Managerial Auditing Journal*, 35(2), 272–293. https://doi.org/10.1108/MAJ-12-2018-2109.
124. Diaconu, P. (2004). *Cum fac bani contabilii? Evaziunea fiscală. Paradisurile fiscale. Contabilitate creativă*. București: Editura Economică.

125. Diller, M., Späth, T., & Lorenz, J. (2019). Inheritance tax planning with uncertain future payroll expenses: An analytical solution to the optimal choice between full and standard exemption. *Journal of Business Economics*, 89(5), 599–626.
126. Dobre, M. M. (2010). Poziția auditului intern față de contabilitate și raportare financiară în contextul marilor scandaluri financiare corporative și al crizei financiare actuale. *Revista Științifică a Universitții de Stat din Moldova*, 7(37).
127. Dobroţeanu, L. (2005). *Geneză şi viitor în contabilitate*. Bucureşti: Editura Economică, p. 272.
128. Domnișoru, A., Medințu, N. D., & Prodan, R. (2016). Poate fi minimizat riscul fiscal prin audit finaciar? *ECONOMICA*, 3(97).
129. Doupnik, T. S. (2008). Influence of culture on earnings management: A note. *Abacus*, 44(3), 317–340.
130. Doupnik, T. S., & Salter, S. B. (1995). External environment, culture, and accounting practice: A preliminary test of a general model of international accounting development. *International Journal of Accounting Education and Research*, 30(2), 189–207.
131. Dreze, Jacques H. (1972). "Econometrics and Decision Theory" *Econometrica*, vol. 40, no 1, Econometric Society, pp. 1-18, https://www.jstor.org/stable/1909717.
132. Driscoll, J.C. & Kraay, A.C. (1998). Consistent covariance matrix estimation with spatially dependent panel data. *The Review of Economics and Statistics*, 80(4), 549–560.
133. Drukker, D. M. (2003). Testing for serial correlation in linear panel-data models. *The Stata Journal*, 3(2), 168–177. https://doi.org/10.1177/1536867x0300300206.
134. Dumitrescu, A.-C. (2010). *Detectarea fraudelor şi erorilor în auditul financiar. Miză, oportunitate şi responsabilitate*. Timişoara: Ed. Mirton, pp. 304–307.
135. Durbin, J. & Watson, G.S. (1950). Testing for serial correlation in least squares regression I. *Biometrika*, 37(3–4), 409–428.
136. Durbin, J. & Watson, G.S. (1951). Testing for serial correlation in least squares regression II. *Biometrika*, 38(1–2), 159–179.
137. Easley, D., & O'Hara, M. (2010). Liquidity and valuation in an uncertain world. *Journal of Financial Economics*, 97(1), 1–11.

138. Elsayed, M., Elshandidy, T., & Ahmed, Y. (2023). Is expanded auditor reporting meaningful? UK evidence. *Journal of International Accounting, Auditing and Taxation*, 53, 100582. https://doi.org/10.1016/j.intaccaudtax.2023.100582.
139. Estes, R., & Reames, D. D. (1988). Effects of personal characteristics on materiality decisions: A multivariate analysis. *Accounting and Business Research*, 18(72), 291–296.
140. European Commission (2021). Regulation (EU) 2021/1080 of 28 June 2021 amending Regulation (EC) No. 1126/2008 adopting certain international accounting standards. Disponibil la: https://eur-lex.europa.eu/legal-content/RO/ALL/?uri=CELEX:32021R1080 (Accesat la 25 mai 2025).
141. European Commission (2023). Regulation (EU) 2023/1803 of 13 August 2023 adopting certain international accounting standards. Disponibil în variantă PDF (Accesat la 23 februarie 2025).
142. European Parliament and Council (2013). Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports. *Official Journal of the European Union*, L 182, pp. 19–76.
143. Fagerland, M. W., and D. W. Hosmer. (2012). A generalized Hosmer–Lemeshow goodnessof-fit test for multinomial logistic regression models. Stata Journal 12: 447–453.
144. Fairfield, P., Whisenant, S., & Yohn, T. (2003). Accrued earnings and growth: Implications for future earnings performance and market mispricing. *The Accounting Review*, 78, 353–371.
145. Falagas, M.E., Pitsouni, E.I., Malietzis, G.A. & Pappas, G. (2008). Comparisons of PubMed, Scopus, Web of Science, and Google Scholar: strengths and weaknesses. *FASEB Journal*, 22(2), pp.338–342. doi: 10.1096/fj.07-9492LSF.
146. Fan, J. P. H., & Wong, T. J. (2002). Corporate ownership structure and the informativeness of accounting earnings in East Asia. *Journal of Accounting and Economics*, 33, 401–425.
147. Fan, J., & Wong, T. (2005). Do external auditors perform a corporate governance role in emerging markets? Evidence from East Asia. *Journal of Accounting Research*, 43(1), 35–72. http://dx.doi.org/10.2139/ssrn.290290.

148. FASB (Financial Accounting Standards Board) (2020). *Statement on Auditing Standards No. 132: The auditor's consideration of an entity's ability to continue as a going concern*. Norwalk, CT: FASB.
149. Fekete, S., Cuzdriorean, D. D., Albu, C. N., & Albu, N. (2012). Is SMEs accounting influenced by taxation? Some empirical evidence from Romania. *African Journal of Business Management*, 6(6).
150. Fekete, S., Mustaţă, R., Damagum, Y., Matiş, D., & Popa, I. (2010). Explaining accounting policy choices of SMEs. Empirical research on the evaluation methods [Internet]. *European Research Studies Journal*, XIII(1), 33–48. Disponibil la: http://www.ersj.eu/repec/ers/papers/10_1_p3.pdf.
151. Feleagă, N. & Feleagă, L. (2007). *Contabilitate financiară: O abordare europeană și internațională*. Vol. I–II. Ediția a II-a. București: Editura Economică.
152. Feleagă, N., & Malciu, L. (2002). *Politici şi opţiuni contabile (Fair accounting versus Bad Accounting)*. Bucureşti: Editura Economică.
153. Financial Reporting Council (FRC) (2023). Sanctions against KPMG LLP, KPMG Audit Plc and two former partners in relation to Carillion audit. Disponibil la: https://www.frc.org.uk/news-and-events/news/2023/10/sanctions-against-kpmg-llp-kpmg-audit-plc-and-two-former-partners (Accesat la 19 august 2025).
154. Financial Times (2020). Wirecard's missing €1.9bn cash and the role of auditors. Disponibil la: https://www.ft.com (Accesat la 19 august 2025).
155. Florescu, D. A. P., Coman, P., & Bălașa, G. (2005). *Fiscalitatea în România: reglementare, doctrină, jurisprudență*. București: Editura All Beck.
156. Frishkoff, P. A. (1970). An empirical investigation of the concept materiality in accounting. *Empirical Research in Accounting: Selected Studies, Journal of Accounting Research*, 8(Supplement), 283–295.
157. Gaaya, S., Lakhal, N., & Lakhal, F. (2017). Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality. *Managerial Auditing Journal*, 32(7), 731–744. DOI:10.1108/MAJ-02-2017-1530.
158. Gaeremynck, A., & Willekens, M. (2003). The endogenous relationship between audit-report type and business termination: Evidence on private firms in a non-litigious environment. *Accounting and Business Research*, 33(1), 65–79.

159. Genschel, P., & Schwarz, P. (2011). Tax competition: a literature review. *Socio-Economic Review*, 9(2), 339–370.
160. Gomoi, B.C. (2021). Indicatorii de gestiune și de rentabilitate – liant între poziția financiară și performanțele entităților economice. *CECCAR Business Review*, 4, 39–46. http://dx.doi.org/10.37945/cbr.2021.04.05.
161. Gomoi, B.C. (2021). Studiu privind elaborarea unui proiect de investiții (III) – evaluarea proiectului. *CECCAR Business Review*, 7, 25–34. http://dx.doi.org/10.37945/cbr.2021.07.03.
162. Gomoi, B.C. (2024). Analiza principalelor grupe de indicatori financiari la nivelul unei entități din domeniul jocurilor de noroc. *CECCAR Business Review*, 2, 38–47. http://dx.doi.org/10.37945/cbr.2024.02.05.
163. Gonçalves, T., Gaio, C., & Ferro, A. (2021). Corporate social responsibility and earnings management: Moderating impact of economic cycles and financial performance. *Sustainability*, 13, 9969. https://doi.org/10.3390/su13179969.
164. Grau Ruiz, M. A. (2022). The alignment of taxation and sustainability: Might the digital controls of non-financial information become a universal panacea? *Review of European and Comparative Law*, 50(3), 61–83. https://doi.org/10.31743/recl.14118.
165. Graur, A., & Harea, R. (2016). Creativitate și conformitate în relația performanță financiară-fiscalitate. In *Conferința „25 de ani de reformă economică în Republica Moldova: prin inovare şi competitivitate spre progres economic”*, Vol. 4, pp. 56–60. Chișinău, Moldova.
166. Gray, S. J. (1988). Towards a theory of cultural influence on the development of accounting systems internationally. *Abacus*, 24(1), 71–85. https://doi.org/10.1111/j.1467-6281.1988.tb00200.x.
167. Gray, S. J., & Vint, H. M. (1995). The impact of culture on accounting disclosures: Some international evidence. *Asia-Pacific Journal of Accounting*, 21, 33–43.
168. Grigoroi, L., & Bunget, O. C. (2012). Controverse privind politicile de evaluare a activelor. *Contabilitatea*, 132–137.
169. Greene, W.H. (2018). Econometric Analysis (8th ed.). Harlow: Pearson Education.

170. Grosu, M., Mihalciuc, C. C., & Robu, I.-B. (2023). (Non)going concern vs. gain or loss and influence on audit opinion. *Audit Financiar*, XXI(1/169), 109–123. https://doi.org/10.20869/AUDITF/2023/169/001.
171. Guan, L., & Pourjalali, H. (2010). Effect of cultural environment and accounting regulation on earnings management: A multiple year-country analysis. *Asia-Pacific Journal of Accounting & Economics*, 17, 99–127.
172. Guan, L., Pourjalali, H., Sengupta, P., & Teruya, J. (2005). Effect of cultural environment on earnings manipulation: A five Asia-Pacific country analysis. *Multinational Business Review*, 13(2), 23–41.
173. Guenther, D. A., Matsunaga, S. R., & Williams, B. M. (2017). Is tax avoidance related to firm risk? *The Accounting Review*, 92(1), 115–136.
174. Guenther, D., & Young, D. (2000). The association between financial accounting measures and real economic activity: A multinational study. *Journal of Accounting and Economics*, 53–72.
175. Gurinovich, A. G., & Shakhmametiev, A. A. (2024). Approaches to the optimization of fiscal regulations in cross-border transactions for the provision of electronic services. *Jurídicas CUC*, 20(1), 131–156. https://doi.org/10.17981/juridcuc.20.1.2024.05.
176. Hahn, R., & Kühnen, M. (2013). Determinants of sustainability reporting: A review of results, trends, theory, and opportunities in an expanding field of research. *Journal of Cleaner Production*, 59, 5–21. DOI:10.1016/j.jclepro.2013.07.005.
177. Hair, J., Anderson, R., Babin, B., & Black, W. (2010). *Multivariate data analysis: A global perspective* (7th ed.). Pearson Education.
178. Hair, J.F., Black, W.C., Babin, B.J. & Anderson, R.E. (2019). *Multivariate data analysis*. 8th ed. Andover: Cengage.
179. Haller, A. (1992). The relationship of financial and tax accounting in Germany: a major reason for accounting disharmony in Europe. *International Journal of Accounting*, 27, 10–23.
180. Haniffa, R. M., & Cooke, T. E. (2005). The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*, 24(5), 391–430. https://doi.org/10.1016/J.JACCPUBPOL.2005.06.001.

181. Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178.
182. Hardi, H., Wiguna, M., Hariyani, E., & Putra, A. A. (2020). Opinion shopping, prior opinion, audit quality, financial condition, and going concern opinion. *Journal of Asian Finance, Economics and Business*, 7(11), 169–176. https://doi.org/10.13106/jafeb.2020.vol7.no11.169.
183. Harzing, A.W. & Alakangas, S. (2016). Google Scholar, Scopus and the Web of Science: A longitudinal and cross-disciplinary comparison. *Scientometrics*, 106(2), pp.787–804. https://doi.org/10.1007/s11192-015-1798-9.
184. Haţegan, C. D., Grigorescu, I. I., Niţu-Antonie, R. D., Sirghi, N., & Iacobuta, A. O. (2015). The relevance of communication through independent auditor's report to the European business environment: Comparative study of Romania and Spain. *Transformations in Business & Economics*, 14(2A), 378–392.
185. Hațegan, C.-D. & Imbrescu, C.-M. (2021). Evolution and diversification of the going concern uncertainties disclosed in the auditor's report. *Audit Financiar*, XIX(3(163)), 516–527. https://doi.org/10.20869/AUDITF/2021/163/016.
186. Haţegan, C.-D., & Imbrescu, C.-M. (2021). Evoluţia şi diversificarea incertitudinilor asupra continuităţii activităţii evidenţiate în raportul auditorilor. *Revista Audit Financiar*, XIX(163/3), 415.
187. Haw, I. M., Hu, B., Hwang, L. S., & Wu, W. (2004). Ultimate ownership, income management, and legal and extra-legal institutions. *Journal of Accounting Research*, 42, 423–462.
188. Hayes, R., Dassen, R., Schilder, A., & Wallage, P. (2005). *Principles of Auditing. An Introduction to International Standards of Auditing* (2nd ed.). Pearson Education, pp. 44–45.
189. Hayes, R., Wallage, P. & Gortemaker, H. (2014). *Principles of auditing: An introduction to international standards on auditing*. 3rd ed. Pearson.
190. Hayn, C., & Hughes, P. J. (2006). Leading indicators of goodwill impairment. *Journal of Accounting, Auditing & Finance*, 21(3), 223–265.

191. He, L., Xu, L., Duan, K., Rao, Y., & Zheng, C. (2024). Does tax enforcement reduce corporate environmental investment? Evidence from a quasi-natural experiment. *Frontiers in Environmental Science*, 12, 1374529. https://doi.org/10.3389/fenvs.2024.1374529.
192. Healy, P. M., & Wahlen, J. M. (1998). A review of the earnings management literature and its implications for standard setting. *SSRN Working Paper*, 1–34. Disponibil la: http://dx.doi.org/10.2139/ssrn.156445.
193. Heemskerk, B., Pistorio, P., & Scicluna, M. (2002). *Sustainable development reporting. Striking the balance*. World Business Council for Sustainable Development.
194. Heliodoro, P. A., Carreira, F. A., & Lopes, M. M. (2016). The change of auditor: the Portuguese case. *Spanish Accounting Review*, 19(2), 181–186.
195. Hell, R. E., & Wang, D. (2009). Cultural impact on the audit planning phase: An empirical study in China and France. *Master Thesis*.
196. Henning, S. L., Shaw, W. H., & Stock, T. (2004). The amount and timing of goodwill write-offs and revaluations: Evidence from U.S. and U.K. firms. *Review of Quantitative Finance and Accounting*, 23(2), 99–121.
197. HG nr. 1/2016 din 6 ianuarie 2016 pentru aprobarea Normelor metodologice de aplicare a Legii nr. 227/2015, privind Codul fiscal, pct. 4, M.O. Partea I, nr. 22 din 13 ianuarie 2016. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/HG_1_2016.pdf (Accesat la 27 iunie 2023).
198. H.G. nr. 395/2016 pentru aprobarea Normelor metodologice de aplicare a prevederilor referitoare la atribuirea contractului de achiziţie publică/acordului-cadru din Legea nr. 98/2016 privind achiziţiile publice, publicată în M. Of. nr. 423 din 6 iunie 2016 [art. 39 alin. (4)] Disponibil la:https://anap.gov.ro/web/hotararea-nr-3952016-pentru-aprobarea-normelor-metodologice-de-aplicare-a-prevederilor-referitoare-la-atribuirea-contractului-de-achizitie-publicaacordului-cadru-din-legea-nr-982016-privind-achiz/, (Accesat la 25 iunie 2025).
199. Hirschey, M., & Richardson, V. J. (2002). Information content of accounting goodwill numbers. *Journal of Accounting and Public Policy*, 21, 173–191.
200. Hirst, D. E., Hopkins, P. E., & Wahlen, J. M. (2004). Fair values, income measurement, and bank analysts' risk and valuation judgments. *The Accounting Review*, 79(2), 453–472.

201. Holder-Webb, L., & Sharma, D. S. (2010). The effect of governance on credit decisions and perceptions of reporting reliability. *Behavioral Research in Accounting*, 22, 1–20.
202. Holthausen, R. W., & Watts, R. L. (2001). The relevance of the value-relevance literature for financial accounting standard setting. *Journal of Accounting and Economics*, 31(1–3), 3–70.
203. Hoogendoorn, M. N. (1996). Accounting and taxation in Europe – a comparative overview. *European Accounting Review*, 5(Supplement), 783–794.
204. Hope, T., Schanz, D., Sturm, S., & Sureth-Sloane, C. (2021). The Tax Complexity Index – a survey-based country measure of tax code and framework complexity. *European Accounting Review*. https://doi.org/10.1080/09638180.2021.1951316.
205. Horomnea, E. (2004). *Bazele contabilităţii. Concepte şi aplicaţii*. Iaşi: Editura Sedcom Libris, p. 75.
206. Horomnea, E., & Socea, A. D. (2012). Auditul financiar între imaginea fidelă şi validarea informaţiei contabile. *Contabilitatea*, 170–174.
207. Hosmer, D.W., Lemeshow, S. & Sturdivant, R.X. (2013). *Applied logistic regression*. 3rd ed. Hoboken, NJ: Wiley.
208. Hosseinniakani, M., Overland, C., & Samani, N. (2024). Do key audit matters matter? Correspondence between auditor and management disclosures and the role of audit committees. *Journal of International Accounting, Auditing and Taxation*, 55, 100617. https://doi.org/10.1016/j.intaccaudtax.2024.100617.
209. Hosseinniakani, S. M., Inacio, H., & Mota, R. (2014). A review on audit quality factors. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 4(2), 243–254.
210. HotNews.ro. (2023). Controale și inspecții fiscale ale ANAF în 2023: Operațiunea Cronos, verificări pe zona vânzărilor de mașini și comerț, respectiv persoane fizice.
211. Hu, X., Huang, H., Pan, Z., & Shi, J. (2019). Information asymmetry and credit rating: A quasi-natural experiment from China. *Journal of Banking & Finance*, 106, 132–152.
212. Hussain, N. (2015). Impact of sustainability performance on financial performance: An empirical study of Global Fortune (N100) firms. *Department of Management, Università Ca' Foscari Venezia Working Paper*, 2015/01. Disponibil la: https://ssrn.com/abstract=2616835 (Accesat la 10 iunie 2015).

213. IASB (International Accounting Standards Board) (2020). *International Accounting Standard 1: Presentation of financial statements*. London: IFRS Foundation.
214. IASB. (2008). *Exposure draft on an improved conceptual framework for financial reporting: The objective of financial reporting and qualitative characteristics of decision-useful financial reporting information*. London.
215. IASB. (2008). *Exposure draft on an improved conceptual framework for financial reporting. Chapter 1 and Chapter 2*. London.
216. IASB. (2010). *Conceptual framework for financial reporting (the revised framework)*. London.
217. IASB. (2015). *Standardele Internaţionale de Raportare Financiară. Partea B*. United Kingdom: Fundația IFRS, p. B31.
218. IFAC. (2018). *Manualul de reglementări internaționale de control al calității, audit, revizuire, alte servicii de asigurare și servicii conexe* (Ediția 2018, Vol. I). Disponibil la: https://www.codetic-standardeinternationale.ro/wp-content/uploads/2020/07/Manualul-ISA-Vol-I-RO.pdf (Accesat la 09 februarie 2022).
219. Imhoff, A. E. (2003). Accounting quality, auditing, and corporate governance. *Accounting Horizons*, 17, 117–128. https://doi.org/10.2308/acch.2003.17.s-1.117.
220. Înalta Curte de Casaţie şi Justiţie. (2017). Decizia nr. 25 din 3 octombrie 2017. *Monitorul Oficial*, nr. 936/28.11.2017. Disponibil la: http://www.monitoruljuridic.ro/act/decizia-nr-25-din-3-octombrie-2017-referitoare-la-pronun-area-unei-hot-r-ri-prealabile-pentru-dezlegarea-de-principiu-a-problemei-de-drept-dac-ac-iunile-enumerate-n-art-9-195060.html (Accesat la 5 mai 2025).
221. Înalta Curte de Casaţie şi Justiţie. (2017). Înregistrarea de acte contabile prin facturi fiscale falsificate constituie evaziune fiscală. Decizia 21/2017. București.
222. International Accounting Standards Board (IASB). (2002). *International Accounting Standards Committee Foundation, Annual Report 2002*. London.
223. Ionașcu, I. (coord.) (2020). *Contabilitate și raportare financiară*. București: Editura ASE.
224. Ionaşcu, I., Ionaşcu, M., & Mihai, S. (2010). Implementarea IFRS şi reducerea costului capitalului pentru companiile româneşti cotate. *Revista Audit Financiar*, 1, 32–36.

225. IRIS Carbon. (2023). ESEF report 2023: In-depth quality analysis and trends for improved compliance. Disponibil la: https://iriscarbon.com/esef-report-2023-in-depth-quality-analysis-and-trends-for-improved-compliance/ (Accesat la 11 august 2025).
226. Istrate, C. (1999). *Fiscalitate și contabilitate în cadrul firmei*. Iași: Editura Polirom, pp. 22–26.
227. Istrate, C. (2011). Accounting principles and book-tax (dis)connection in Romania. *International Conference on Accounting and Management Information Systems (AMIS)*.
228. Istrate, C. (2011). Evolutions in the accounting–taxation dis(connection) in Romania, after 1990. *Review of Economic Business Studies*, 4(2), 43–61. ISSN 1843-763X.
229. Istrate, C. (2021). A measure of tax burden for the companies listed on the AeRo segment of the Bucharest Stock Exchange. *Audit Financiar*, XIX(1/161), 172–190. https://doi.org/10.20869/AUDITF/2021/161/006.
230. Istrate, C. A. (2021). Measure of tax burden for the companies listed on the AeRo Segment of the Bucharest Stock Exchange. *Audit Financiar*, XIX(1/161), 172–190. DOI:10.20869/AUDITF/2021/161/006.
231. Istrate, C., Bunget, O. C., & Popa, I. E. (2020). Justificări ale opiniilor modificate şi ale altor observaţii din rapoartele de audit. *Revista Audit Financiar*, 4(160), 655–670.
232. Istrate, C., Popa, I. E., & Bunget, O. C. (2020). Justificări ale opiniilor modificate și ale altor observații din rapoartele de audit. *Audit Financiar*, XVIII(4/160), 655–671. ISSN: 1583-5812; ISSN online: 1844-8801.
233. James, K., How, J., & Verhoeven, P. (2008). Did the goodwill accounting standard impose material economic consequences on Australian acquirers? *Accounting and Finance*, 48, 625–647.
234. James, M. L. (2014). The benefits of sustainability and integrated reporting: an investigation of accounting majors' perceptions. *Journal of Legal, Ethical and Regulatory Issues*, 17(2), 93–113.
235. James, S. (2009). The relationship between accounting and taxation. *Working Paper*. Disponibil la: http://eric.exeter.ac.uk/exeter/bitstream/10036/47557/1/0209.pdf.
236. Jan, C.-L. (2021). Using deep learning algorithms for CPAs' going concern prediction. *Information*, 12, 73. https://doi.org/10.3390/info12020073.

237. Jarque, C.M. & Bera, A.K. (1987). A test for normality of observations and regression residuals. *International Statistical Review*, 55(2), 163–172.
238. Jenkins, J. G., & Haynes, C. M. (2003). The persuasiveness of client preferences: An investigation of the impact of preference timing and client credibility. *Auditing: A Journal of Practice & Theory*, 22(1), 143–153.
239. Jiang, Z., Lustig, H., Van Nieuwerburgh, S., & Xiaolan, M. Z. (2023). Fiscal capacity: An asset pricing perspective. *Annual Review of Financial Economics*, 15, 197–219. https://doi.org/10.1146/annurev-financial-110921-103651.
240. Jiménez-Angueira, C. E. (2018). The effect of the interplay between corporate governance and external monitoring regimes on firms' tax avoidance. *Advances in Accounting*, 41, 7–24. https://doi.org/10.1016/j.adiac.2018.02.004.
241. Jonas, G., & Blanchet, J. (2000). Assessing quality of financial reporting. *Accounting Horizons*, 14(3).
242. Jones, F. L. (1996). The information content of the auditor's going concern evaluation. *Journal of Accounting and Public Policy*, 15, 1–27.
243. Jones, J. (1991). Earnings management during import relief investigations. *Journal of Accounting Research*, 29(2), 193–228.
244. Jula, D. (2015). *Metode și tehnici performante de testare a ipotezelor în economie* disponibil la https://mone.acad.ro/wp-content/uploads/2014/12/Jula-Testarea-ipotezelor.pdf (Accesat la 5 mai 2025).
245. Kadous, K., & Mercer, M. (2016). Are juries more likely to second-guess auditors under imprecise accounting standards? *Auditing: A Journal of Practice & Theory*, 35(1), 101–117.
246. Kaiser, H.F. (1974). An index of factorial simplicity. *Psychometrika*, 39(1), pp.31–36.
247. Kakaulina, M. O., Ivanov, V. V., & Tsepelev, O. A. (2018). Model for calculating the maximum permissible tax burden in Amur region in the context of the implementation of largest investment projects. *Economy of Region*, 14(1), 292–302.
248. Kao, C. (1999). Spurious regression and residual-based tests for cointegration in panel data. *Journal of Econometrics*, 90(1), 1–44. https://doi.org/10.1016/S0304-4076(98)00023-2.

249. Kassem, R. & Higson, A. (2016). External auditors and corporate corruption: Implications for external audit regulators. *Current Issues in Auditing*, 10(1), pp. 1–10. Financial Reporting Council (FRC) (2018). The collapse of Carillion: lessons for auditors. UK: FRC.
250. Khlif, H., & Guidara, A. (2018). Quality of management schools, strength of auditing and reporting standards and tax evasion: A cross-country analysis.
251. Kim, N. (2015). Tests based on skewness and kurtosis for multivariate normality. *Communications for Statistical Applications and Methods*, 22(4), 361–375. https://doi.org/10.5351/csam.2015.22.4.361.
252. Klein, J. (1990). *Interdisciplinarity: History, Theory, and Practice*. Wayne State University Press. *EuroMed Journal of Business*, 13(2), 149–162. https://doi.org/10.1108/emjb-05-2017-0017.
253. Knechel, W. R., Thomas, E., & Driskill, M. (2020). Understanding financial auditing from a service perspective. *Accounting, Organizations and Society*, 81.
254. Kothari, S. P., Leone, A., & Wasley, C. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39, 163–197.
255. Kourdoumpalou, S. & Karagiorgos, T. (2012). Extent of corporate tax evasion when taxable earnings and accounting earnings coincide. *Managerial Auditing Journal*, 27(3), 228–250. https://doi.org/10.1108/02686901211207474.
256. Kovalev, V. V., & Kovalev, V. V. (2016). Accounting and analysis: Current challenges and trends. *Proceedings of the 5th International Conference on Accounting, Auditing, and Taxation (ICAAT 2016)*. Advances in Economics, Business and Management Research. https://doi.org/10.2991/icaat-16.2016.25.
257. Krajnak, M. (2022). Quo vadis tax and levy burden of wages in the Czech Republic? Tax reform in 2022. *Journal of Tax Reform*, 8(1), 25–39. DOI: https://doi.org/10.15826/jtr.2022.8.1.106.
258. Kumar, S., Pandey, N., Lim, W. M., Chatterjee, A. N., & Pandey, N. (2021). What do we know about transfer pricing? Insights from bibliometric analysis. *Journal of Business Research*, 134, 275–287.
259. Kysh, L. (2013). Difference between a systematic review and a literature review. Disponibil la: http://dx.doi.org/10.6084/m9.figshare.766364 (Accesat la 04 aprilie 2022).

260. La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. (2000b). Investor protection and corporate governance. *Journal of Financial Economics*, 58, 3–27.
261. Labuschagne, C., Brent, A. C., & van Erck, R. P. G. (2005). Assessing the sustainability performances of industries. *Journal of Cleaner Production*, 13, 373–385.
262. Lam, K. C. K., & Mensah, Y. M. (2006). A reply to Randall E. LaSalle. The civil justice system and going-concern audit reports: Comments on 'Auditors' decision-making under going-concern uncertainties in low litigation-risk environments: Evidence from Hong Kong'. *Journal of Accounting and Public Policy*, 25, 746–754.
263. Lam, K. C. K., & Mensah, Y. M. (2006). Auditors' decision-making under going-concern uncertainties in low litigation-risk environments: Evidence from Hong Kong. *Journal of Accounting and Public Policy*, 25, 706–739.
264. Lamb, M., Nobes, C., & Roberts, A. (1998). International variations in the connections between tax and financial reporting. *Accounting and Business Research*, 3, 173–188.
265. Lamb, M., Nobes, C., & Roberts, A. (1998). International variations in the connections between tax and financial reporting. *Accounting and Business Research*, 28(3).
266. Lanis, R., & Richardson, G. (2018). Outside directors, corporate social responsibility performance, and corporate tax aggressiveness: An empirical analysis. *Journal of Accounting, Auditing & Finance*, 33(2), 228–251. https://doi.org/10.1177/0148558x16654834.
267. LaSalle, R. E. (2006). The civil justice system and going concern audit reports: Comments on 'Auditors' decision-making under going concern uncertainties in low litigation-risk environments: Evidence from Hong Kong'. *Journal of Accounting and Public Policy*, 25, 740–745.
268. Lattuca, L. R. (2002). Learning interdisciplinarity. *The Journal of Higher Education*, 73(6).
269. Lawrence, A., Minutti-Meza, M., & Zhang, P. (2011). Can Big 4 versus non-Big 4 differences in audit-quality proxies be attributed to client characteristics? *The Accounting Review*, 86(1), 259–286.
270. Lazea, G.-I., Bunget, O.-C. & Lungu, C. (2024). Cryptocurrencies' impact on accounting: Bibliometric review. *Risks*, 12, 94. https://doi.org/10.3390/risks12060094.

271. Le, V. P. M., Meenagh, D., & Minford, P. (2024). The role of fiscal policy — A survey of recent empirical findings. *Open Economies Review*, 35, 985–998. https://doi.org/10.1007/s11079-024-09759-4.
272. Legea nr. 207/2015 privind Codul de procedură fiscală, ultima actualizare: Ordonanţa de Urgenţă a Guvernului nr. 132/2024, art.14. Disponibil la: https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm (Accesat la 2 mai 2025).
273. Legea nr. 227/2015 privind Codul fiscal, ultima actualizare: Ordonanţa de Urgenţă a Guvernului nr. 21/2025, cu Normele metodologice aprobate prin H.G. nr. 1/2016, ultima actualizare: H.G. nr. 1393/2024, Art. 26. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/Cod_fiscal_norme_2023.htm#A26 (Accesat la 20 aprilie 2025).
274. Legea nr. 241/2005 din 15 iulie 2005 pentru prevenirea şi combaterea evaziunii fiscale. *Monitorul Oficial al României*, Partea I, nr. 672 din 27 iulie 2005. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocument/63590 (Accesat la 5 mai 2025).
275. Legea nr. 296/2023 privind unele măsuri fiscal-bugetare pentru asigurarea sustenabilității financiare a României pe termen lung. *Monitorul Oficial*, nr. 977 din 27 octombrie 2023. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocumentAfis/275745 (Accesat la 20 aprilie 2024).
276. Legea nr. 82/1991 (Republicată) – Legea contabilităţii. *Monitorul Oficial*, nr. 629 din 26 august 2002. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/Legea_contabilitatii.htm (Accesat la 2 mai 2025).
277. Legea nr. 85/2014 privind procedurile de prevenire a insolvenței și de insolvență. *Monitorul Oficial*, nr. 466 din 25 iunie 2014. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocument/159286 (Accesat la 23 martie 2025).
278. Lennox, C. (2000). Do companies successfully engage in opinion shopping? Evidence from the U.K. *Journal of Accounting and Economics*, 29(3), 321–337.
279. Leuz, C., Nanda, D., & Wysocki, P. D. (2003). Earnings management and investor protection: An international comparison. *Journal of Financial Economics*, 69, 505–527.

280. Lin, K. Z., Cheng, S., & Zhang, F. (2017). Corporate social responsibility, institutional environments, and tax avoidance: Evidence from a subnational comparison in China. *The International Journal of Accounting*, 52(4), 303–318. https://doi.org/10.1016/j.intacc.2017.11.002.
281. Long, J.S. & Ervin, L.H. (2000). Using heteroscedasticity consistent standard errors in the linear regression model. *The American Statistician*, 54(3), 217–224.
282. Long, J.S. & Freese, J. (2014). Regression Models for Categorical Dependent Variables Using Stata (3rd ed.). *College Station*, TX: Stata Press.
283. Lopes, A. (2018). Audit quality and earnings management: Evidence from Portugal. *Athens Journal of Business & Economics*, 4(2), 179–192.
284. Maciejovsky, B., Schwarzenberger, H., & Kirchler, E. (2012). Rationality versus emotions: The case of tax ethics and compliance. *Journal of Business Ethics*, 109(3), 339–350. https://doi.org/10.1007/s10551-011-1132-2.
285. MacKinnon, J.G. & White, H. (1985). Some heteroskedasticity-consistent covariance matrix estimators with improved finite sample properties. *Journal of Econometrics*, 29(3), 305–325.
286. McCullagh, P. (1980). Regression Models for Ordinal Data. *Journal of the Royal Statistical Society*, Series B (Methodological), 42(2), pp.109–142.
287. Maksymenko, I., Akimov, A., & Markova, S. (2024). Trends in the digital transformation of Ukraine’s economy in the context of war. *Baltic Journal of Economic Studies*, 10(1), 175–184. https://doi.org/10.30525/2256-0742/2024-10-1-175-184.
288. Malciu, L. (1999). *Contabilitate creativă*. București: Editura Economică, pp. 16–17.
289. Maloș, E. (2021). Deductibilitatea cheltuielilor cu serviciile. Revista Consultant Fiscal, 70, 38.
290. Marandu, E. E., Mbekomize, C. J., & Ifezue, A. N. (2015). Determinants of tax compliance: A review of factors and conceptualizations. *International Journal of Economics and Finance*, 7(9), 207–218.
291. Marghescu, D., Kallio, M. & Back, B. (2010). Using financial ratios to select companies for tax auditing: A preliminary study. In: Lytras, M.D., Ordonez de Pablos, P., Ziderman, A., Roulstone, A., Maurer, H. & Imber, J.B. (eds) *Organizational, Business, and Technological Aspects of the Knowledge Society. WSKS 2010. Communications in*

Computer and Information Science, vol. 112. Berlin, Heidelberg: Springer. https://doi.org/10.1007/978-3-642-16324-1_45.

292. Marshall, C., & Rossman, G. B. (2006). *Designing qualitative research* (4th ed.). Thousand Oaks, CA: Sage.
293. Martins, A., & Sa, C. (2018). The computation of taxable income when accounting numbers are not reliable: A note on presumptions. *International Journal of Law and Management*, 60(2), 543–562. https://doi.org/10.1108/IJLMA-12-2016-0181.
294. Masocha, W., & Weetman, P. (2007). Rhetoric in standard setting: The case of the going-concern audit. *Accounting, Auditing & Accountability Journal*, 20, 74–100.
295. Massaro, M., Dumay, J., & Guthrie, J. (2016). On the shoulders of giants: undertaking a structured literature review in accounting. *Accounting, Auditing & Accountability Journal*, 29(5), 767–801.
296. Matiş, D. (2010). *Bazele contabilității: Fundamente și premise pentru un raționament profesional autentic*. Cluj-Napoca: Casa Cărții de Știință.
297. Matiş, D., et al. (2010). Bazele contabilităţii. Fundamente şi premise pentru un raţionament profesional autentic. Cluj-Napoca: Editura Casa Cărţii de Ştiinţă.
298. McCluskey, W. (2018). *Property tax: An international comparative review*. Routledge.
299. McCullagh, P. (1980). Regression models for ordinal data. *Journal of the Royal Statistical Society. Series B (Methodological)*, 42(2), 109–142.
300. McDaniel, L., Martin, R. D., & Maines, L. A. (2002). Evaluating financial reporting quality: The effects of financial expertise vs. financial literacy. The Accounting Review, 77(s-1), 139–167.
301. McFadden, D. (1974). Conditional logit analysis of qualitative choice behavior. In: Zarembka, P. (ed.) *Frontiers in Econometrics*. New York: Academic Press, 105–142.
302. Menon, K., & Williams, D. D. (2010). Investor reaction to going concern audit reports. *The Accounting Review*, 85, 2075–2105. https://doi.org/10.2308/accr.2010.85.6.2075.
303. Mihai, M., Drăgan, C., Ciumag, A., & Iota, A. (2011). Considerente privind capacitatea de implementare corespunzătoare a IFRS. Audit Financiar, 8, 37–42.
304. Mihăilescu, I. (coord.), Vilaia, D., Menu, M., & Marcu, N. (2008). Audit financiar. Piteşti: Editura Independenţa Economică, p. 32.

305. Mikhail, M. B., Walther, B. R., & Willis, R. H. (2003). The effects of experience on security analyst underreaction. Journal of Accounting and Economics, 35, 101–116.
306. Miller, M. C. (1999). Auditor liability and the development of a strategic evaluation of going concern. *Critical Perspectives on Accounting*, 10, 355–375.
307. Ministerul Finanțelor Publice (2003). OMFP nr. 1826/2003 privind aprobarea unor reglementări contabile. *Monitorul Oficial*, nr. 23 din 12 ianuarie 2004. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocumentAfis/49002 (Accesat la 27 mai 2025).
308. Ministerul Finanțelor Publice (2005). Ordin nr. 1917/2005 pentru aprobarea normelor metodologice privind organizarea și conducerea contabilității instituțiilor publice. *Monitorul Oficial*, nr. 1186 din 29 decembrie 2005. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocument/67474 (Accesat la 15 aprilie 2025).
309. Ministerul Finanțelor Publice (2014). OMFP nr. 1802/2014 privind situațiile financiare anuale. *Monitorul Oficial*, nr. 963 din 30 decembrie 2014. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/OMFP_1802_2014.pdf (Accesat la 2 aprilie 2025).
310. Ministerul Finanțelor Publice (2016). OMFP nr. 2844/2016 privind reglementările contabile conforme cu IFRS. *Monitorul Oficial*, nr. 1020 din 19 decembrie 2016. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/OMFP_2844_2016.pdf (Accesat 27 martie 2025).
311. Ministerul Finanțelor Publice (2017). Ordinul nr. 3103/2017 pentru aprobarea reglementărilor contabile pentru persoanele juridice fără scop patrimonial. *Monitorul Oficial*, nr. 984 din 12 decembrie 2017. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocumentAfis/195630 (Accesat la 22 mai 2025).
312. Ministerul Finanțelor Publice (2022). Ordinul nr. 2048/2022 privind completarea reglementărilor contabile aplicabile operatorilor economici. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/OMF_2048_2022.pdf (Accesat la 18 martie 2025).
313. Ministerul Finanțelor Publice (2024). Ordin nr. 10/2024 pentru stabilirea activelor care se cuprind în indicatorii I și A. Disponibil la: https://static.anaf.ro/static/10/Anaf/legislatie/OMF_10_2024.pdf (Accesat la 15 martie 2024).

314. Ministerul Finanțelor Publice. (2016). *Anexa nr. 1 – Reglementările contabile conforme cu Standardele Internaţionale de Raportare Financiară*. Disponibil la: https://mfinante.gov.ro/documents/35673/219198/ANEXEOMFP2844_19122016.pdf (Accesat la 27 martie 2025).
315. Minutti-Meza, M. (2021). The art of conversation: The expanded audit report. *Accounting and Business Research*, 51(5), 548–581.
316. Mitra, S., Deis, D. R., & Hossain, M. (2009). The association between audit fees and reported earnings quality in pre- and post-Sarbanes-Oxley regimes. *Review of Accounting and Finance*, 8(3), 232–252.
317. Mitrea, N. (2006). IFRS implementation analysis. Economic Tribune, 31, 15–22.
318. Monitorul Oficial. (2010). *Partea I, nr. 890 din 30 decembrie 2010. Intrare în vigoare la 30 decembrie 2010*. Disponibil la: https://legislatie.just.ro/Public/DetaliiDocumentAfis/264961 (Accesat la 20 mai 2023).
319. Monitorul Oficial. (2017). M.O. nr. 1024 din 27 decembrie 2017 (Accesat la 25 mai 2025).
320. Monitorul Oficial. (2017). Nr. 936 din 28 noiembrie 2017.
321. Mongeon, P. & Paul-Hus, A. (2016). The journal coverage of Web of Science and Scopus: a comparative analysis. *Scientometrics*, 106(1), pp.213–228.
322. Morariu, A., Manolescu, M., & Crecană, C. (2009). Valori, etică și atitudini profesionale în audit financiar. *Revista Audit Financiar*, VII (10), 31.
323. Morariu, A., Suciu, G. & Stoian, A. (2008). *Audit intern și guvernanță corporativă*. București: Editura Universitară.
324. Mottinger, M. (2024). Corruption and audit fees: New evidence from EU27 countries. *International Journal of Auditing*, 28(4), 717–742. https://doi.org/10.1111/ijau.12349.
325. Muñoz-Izquierdo, N., Camacho-Miñano, M.-M., Segovia-Vargas, M.-J., & Pascual-Ezama, D. (2019). Is the external audit report useful for bankruptcy prediction? Evidence using artificial intelligence. *International Journal of Financial Studies*, 7, 20. https://doi.org/10.3390/ijfs7020020.
326. Muntean, N., Valuța, G., & Plotnicov, V. (2021). Analiza reglementărilor contabile a procedurilor de insolvență: studiu comparat. Competitiveness and Sustainable

Development in the Context of European Integration. The 3rd Economic International Conference, online, 4–5 noiembrie.

327. Muthuri, J. N., & Gilbert, V. (2011). An institutional analysis of corporate social responsibility in Kenya. *Journal of Business Ethics*, 98(3), 467–483. https://doi.org/10.1007/s10551-010-0588-9.
328. Needles, B. E., Jr., & Anderson, R. (2001). Principiile de bază ale contabilității. Chișinău, p. 9.
329. Negară, G. (2016). Prevalenţa economicului asupra juridicului. *Contabilitate și Audit*, 4, 17.
330. Nguyen, T.H. (2022). The impact of non-economic factors on voluntary tax compliance behavior: A case study of small and medium enterprises in Vietnam. *Economies*, 10(8), 179. https://doi.org/10.3390/economies10080179.
331. Nichols, D., & Wahlen, J. (2004). How do earnings numbers relate to stock returns? A review of classic accounting research with updated evidence. Accounting Horizons, 18(4), 263–286.
332. Nicolaescu, C. (2021). Tratamentul contabil și fiscal al provizioanelor. *CECCAR Business Review*, 12, 12–21. http://dx.doi.org/10.37945/cbr.2021.12.02.
333. Nunnally, J. C. (1978). Psychometric Theory (2nd ed.). New York: McGraw-Hill.
334. O.U.G. nr. 29/2020 privind unele măsuri economice şi fiscal-bugetare. *Monitorul Oficial*, nr. 230 din 21 martie 2020. Disponibil la: https://static.anaf.ro/static/10/Anaf/Informatii_R/oug_29_21032020.pdf (Accesat la 15 mai 2025).
335. O'Donnell, E., & Johnson, E. N. (2001). The effects of auditor gender and task complexity on information processing efficiency. *International Journal of Auditing*, 5(2), 91–105.
336. Oberholzer-Gee, F., & Leuz, C. (2006). Political relationships, global financing and corporate transparency: Evidence from Indonesia. *Journal of Financial Economics*, 81, 411–439. https://doi.org/10.1016/j.jfineco.2005.06.006.
337. Obrinescu, L. (2024). Straight ahead! *Tax Mag.*, 70. Disponibil la: https://heinonline.org/HOL/LandingPage?handle=hein.journals/txmgz11&div=19&id=&page= (Accesat la 30 aprilie 2024).

338. Ohlson, J. (1995). Earnings, book values and dividends in equity valuation. *Contemporary Accounting Research*, 11, 661–687.
339. Olaru (Colbea), E. A. (2021). Impactul blockchain asupra profesiei contabile. *CECCAR Business Review*, 3, 49–58. http://dx.doi.org/10.37945/cbr.2021.03.06.
340. Olken, B. A., & Pande, R. (2012). Corruption in developing countries. *Annual Review of Economics*, 4(1), 479–509.
341. Onea, N. (2023). OUG 115/2023, HG 1336/2023 – ce reguli fiscale noi se aplică în 2024? Disponibil la: https://taxandtraining.com/oug-115-2023-hg-1336-2023-ce-reguli-fiscale-noi-se-aplica-in-2024/ (Accesat la 11 august 2025).
342. Oprean, V., & Oprean, D. (2012). Dileme ale ingineriei organizaţiilor: complementaritatea relaţiilor contabilitate–fiscalitate în context macro şi microeconomic. *Finanţe Publice şi Contabilitate*. Disponibil la: https://mfinante.gov.ro/static/10/Mfp/revista_nou/2012/articol_oct2012.pdf (Accesat la 25 iunie 2023).
343. Oprean, V.-B. (2014). Romanian accounting–taxation complementary relation in the context of organization's engineering. *Procedia – Social and Behavioral Sciences*, 109, 804–814.
344. Oprean, V.-B. (2014). Romanian accounting–taxation complementary relation in the context of organization's engineering. *Procedia – Social and Behavioral Sciences*, 109, 804–814. https://doi.org/10.1016/j.sbspro.2013.12.547
345. Oprean, V.-B., & Oprean, D. (2012). Dileme ale ingineriei organizaţiilor: complementaritatea relaţiilor contabilitate–fiscalitate în context macro şi microeconomic. Disponibil la: https://mfinante.gov.ro/static/10/Mfp/revista_nou/2012/articol_oct2012.pdf (Accesat la 08 februarie 2022).
346. Ortas, E., Álvarez, I., & Garayar, A. (2015). The environmental, social, governance, and financial performance effects on companies that adopt the United Nations Global Compact. *Sustainability*, 7(2), 1932–1956.
347. Oyinkansola, G. A. A., & Omodero, C. O. (2023). Impact of statutory audit and corporate taxation on profitability of selected listed companies in Nigeria. *Cogent Economics & Finance*, 11(1). https://doi.org/10.1080/23322039.2023.2199552.

348. Ozlanski, M. E. (2019). Bright lines vs. blurred lines: When do critical audit matters influence investors' perceptions of management's reporting credibility? *Advances in Accounting*, 45, 100416.
349. Pacioli, L. (1494). *Summa de Arithmetica, Geometria, Proportioni et Proportionalità*. Venezia: Paganino de Paganini.
350. Paliu-Popa, L., & Cumpănaşu, P.-E. (2010). Situaţiile financiare anuale în context european. *Analele Universităţii "Constantin Brâncuşi" din Târgu Jiu, Seria Economie*, 1.
351. Pan, G., & Seow, P. S. (2016). Preparing accounting graduates for digital revolution: A critical review of information technology competencies and skills development. *Journal of Education for Business*, 91(3), 166–175.
352. Paslari, A. (2023). Blockchainul și criptomoneda: forțe distructive sau facilitatori economici? *Economica*, 3(125).
353. Păunescu, M. (2015). Recunoaşterea şi măsurarea veniturilor. Principii contabile vs. reguli fiscale în cazul societăţilor româneşti. *Audit Financiar*, XIII(1/121), 15–25. ISSN: 1583-5812; ISSN online: 1844-8801.
354. Păunescu, M. (2015). Recunoaşterea şi măsurarea veniturilor. Principii contabile vs. reguli fiscale în cazul societăţilor româneşti. *Audit Financiar*, XIII(1/121), 15–25. ISSN: 1583-5812; ISSN on-line: 1844-8801.
355. Peel, M. J. (1989). The going-concern qualification debate: Some UK evidence. *British Accounting Review*, 21, 329–350.
356. Petre, G., & Lazăr, A. (2006). Agenţii economici au o contabilitate subordonată fiscalităţii? *Finanţe Publice şi Contabilitate*.
357. Peytcheva, M., Wright, A., & Majoor, B. (2014). The impact of principles-based versus rules-based judgment guidance on cognitive motivations and evidence demands. *Behavioral Research in Accounting*, 26(2), 51–72.
358. Pickhardt, M., & Prinz, A. (2014). Behavioral dynamics of tax evasion – a survey. *Journal of Economic Psychology*, 40, 1–19.
359. Pinto, I., Morais, A. I., & Quick, R. (2020). The impact of the precision of accounting standards on the expanded auditor's report in the European Union. *Journal of International Accounting, Auditing and Taxation*, 40, 100333.

360. Pinto, I., Morais, A. I., & Quick, R. (2020). The impact of the precision of accounting standards on the expanded auditor's report in the European Union. *Journal of International Accounting, Auditing and Taxation*, 40, Article 100333. https://doi.org/10.1016/j.intaccaudtax.2020.100333.
361. Popa, A. F. (2011). *Contabilitatea şi fiscalitatea rezultatului întreprinderii*. Bucharest: CECCAR, pp. 265–269.
362. Popa, A. F., Dobre, F., & Popa, N. (2015). Financial statements – instrument for effective financial and fiscal communication. In *Proceedings of the 10th International Conference on Accounting and Management Information Systems (AMIS 2015)*, 721–733.
363. Popa, I. E., & Șpan, G. A. (2013). Factorii de influenţă în deciziile auditorilor români privind pragul de semnificaţie. *Audit Financiar*, 12, 1–10.
364. Prashar, A. (2020). A bibliometric and content analysis of sustainable development in small and medium-sized enterprises. *Journal of Cleaner Production*, 245, 118665.
365. Prat, M. P., & Janvier, C. (2011). *Petit dictionnaire de la fraude fiscale*. Paris: Ed. Dalloz, p. 123.
366. Putri, A. P., Chainur, J., & Siahaan, E. O. (2021). The effect of auditor independence, competence, moral reasoning, and professionalism on audit quality at a public accounting firm (KAP) in Medan City. *Jurnal Mantik*, 5(2), 574–583.
367. Putri, N. K., Adawiyah, W. R., & Pramuka, B. A. (2017). Independence of audit ethical decision making process: A case of Indonesia. *DLSU Business & Economics Review*, 26(2), 115–124.
368. PwC. (2020). European Single Electronic Format (ESEF) for annual reports of EU listed companies. Disponibil la: https://www.pwc.com/hu/en/szolgaltatasok/konyvvizsgalat/accounting_advisory/european-single-electronic-format-esef.html (Accesat la 11 august 2025).
369. Radcliffe, G. (1993). The relationship between tax law and accounting principles in the United Kingdom and France. *Irish Journal of Taxation*, 1, 1–20.
370. Radu, F. (2015). Politici și opțiuni contabile în prezentarea unei imagini fidele a informațiilor contabile. *Buletin Ştiinţific, Universitatea „George Bacovia“*, VIII(1), 208–210.

371. Ramsey, J.B. (1969). Tests for specification errors in classical linear least squares regression analysis. *Journal of the Royal Statistical Society: Series B (Methodological),* Volume 31, Issue , Pages 350–371, https://doi.org/10.1111/j.2517-6161.1969.tb00796.x.
372. Rezaei, F. M., Mohd-Saleh, N., & Ahmed, K. (2018). Audit firm ranking, audit quality and audit fees: Examining conflicting price discrimination views. *International Journal of Accounting*, 53, 295–313.
373. Ristea, M. (2005). *Contabilitatea financiară a întreprinderii*. București: Editura Universitară.
374. Ristea, M., & Dumitru, C. (2011). (Re)alinieri. Pentru o contabilitate fiscală. *Economistul*, 26–27 (serie nouă), 25 iulie. Preluat din: www.economistul.ro/contabilitate-realinieri-pentru-o-contabilitate-fiscală-a4494.
375. Robu, I.-B. (2012). Studiu explorator al cunoașterii problematicii fraudei financiare din perspectiva auditului financiar. *Audit Financiar*, 10(96).
376. Robu, I.-B., & Robu, M.-A. (2013). Proceduri de audit pentru estimarea riscului de fraudă bazate pe indici de detectare a manipulărilor contabile. *Audit Financiar*, 11(106).
377. Robu, I.-B., Istrate, C., & Herghiligiu, I. V. (2019). The use of audit opinion in estimating the financial reporting transparency level. *Audit Financiar*, XVII(1/153), 79–92. https://doi.org/10.20869/AUDITF/2019/153/001.
378. Rodgers, W., Guiral, A., & Gonzalo, J. A. (2019). Trusting/distrusting auditors' opinions. *Sustainability*, 11, 1666. https://doi.org/10.3390/su11061666.
379. Ryu, H., Chae, S.-J., & Song, B. (2021). Corporate social responsibility, audit committee expertise, and financial reporting: Empirical evidence from Korea. *Sustainability*, 13, 10517. https://doi.org/10.3390/su131910517.
380. Săcărin, M. (2013). Consecinţele aplicării Standardelor Internaţionale de Raportare Financiară asupra rezultatului net şi capitalurilor proprii. Cazul societăţilor cotate la Bursa de Valori Bucureşti. În *Conferinţa Ideilor Naţionale de Contabilitate CINC 2013* (pp. 82–86). Bucureşti: Editura ASE.
381. Șaguna, D. D., & Tutungiu, M. E. (1995). *Evaziunea fiscală (pe înțelesul tuturor)*. București: Editura Romfel, p. 20.

382. Salehi, M., Rostami, V., & Mogadam, A. (2010). Usefulness of accounting information system in emerging economy: Empirical evidence of Iran. *International Journal of Economics and Finance*, 2(2), 186–195.
383. Santos-Jaén, J. M., Martín de Almagro Vázquez, G., & Valls Martínez, M. C. (2023). Is earnings management impacted by audit fees and auditor tenure? An analysis of the Big Four audit firms in the US market. *Oeconomia Copernicana*, 14(3), 899–934. https://doi.org/10.24136/oc.2023.027.
384. Saragih, A.H. & Ali, S. (2023). Corporate tax risk: A literature review and future research directions. *Management Review Quarterly*, 73(2), 527–577. https://doi.org/10.1007/s11301-021-00251-8.
385. Schipper, K., & Vincent, L. (2003). Earnings quality. *Accounting Horizons*, 17(Supplement).
386. Schuster, R. (2023). The minimum turnover tax and its short but tumultuous life. *Tax Mag.*, 271. Disponibil la: https://heinonline.org/HOL/LandingPage?handle=hein.journals/txmgz10&div=51&id=&page= (Accesat la 25 mai 2024).
387. Seebeck, A., & Kaya, D. (2021). The power of words: An empirical analysis of the communicative value of extended auditor reports. *European Accounting Review* (forthcoming). Disponibil la: https://ssrn.com/abstract=3933827 (Accesat la 25 ianuarie 2024).
388. Shah, A. K. (1988). Exploring the influences and constraints on creative accounting in the United Kingdom. *European Accounting Review*, 7(1).
389. Shaxson, N. (2015). Follow the money: inside the world's tax havens. *The Guardian*, 19 iunie. Disponibil la: https://www.theguardian.com/business/2015/jun/19/tax-havens-money-cayman-islands-jersey-offshoreaccounts (Accesat la 14 februarie 2022).
390. Silem, A., Gentier, A., Albertini, J. M., et al. (2016). *Lexique d'économie* (15e éd.). Paris: Ed. Dalloz, p. 611.
391. Siniţîn, N., & Socol, A. (2023). Cercetare teoretico-empirică privind performanţa bancară pe baza informaţiei contabile. *Teză de doctorat*. Alba Iulia.

392. Sirois, L. P., Bédard, J., & Bera, P. (2018). The informational value of key audit matters in the auditor's report: Evidence from an eye-tracking study. *Accounting Horizons*, 32(2), 141–162.
393. Slemrod, J. (2019). Tax compliance and enforcement. *Journal of Economic Literature*, 57(4), 904–954.
394. Spathis, C., Doumpos, M., & Zopounidis, C. (2002). Detecting falsified financial statements: A comparative study using multicriteria analysis and multivariate statistical techniques. *European Accounting Review*, 11(3), 509–535.
395. Srivastava, R. P., Mock, T. J., & Turner, J. L. (2009). Bayesian fraud risk formula for financial statement audits. *Abacus*, 45(1), 66–88.
396. StataCorp. (2023). Stata/SE 18: Statistical Software: Release 18. College Station, TX: StataCorp LLC.
397. Stănciulescu, E. (2021). Ajustări de valoare stabilite la data bilanțului, tratamente contabile şi fiscale aplicabile plătitorilor de impozit pe profit. *CECCAR Business Review*, 5, 15–24. http://dx.doi.org/10.37945/cbr.2021.05.02.
398. Stefan-Duicu, A., & Stefan-Duicu, V. M. (2015). Development and regulatory factor of professional bodies in the audit activity. *Procedia Economics and Finance*, 26, 268–271. https://doi.org/10.1016/S2212-5671(15)00850-3.
399. Tabără, N., & Bîrcă, A. (2013). Dilemele principiilor contabile. Analele ASEM, IX. Disponibil la: https://ibn.idsi.md/sites/default/files/imag_file/39.Dilemele%20principiilor%20contabile.pdf.
400. Tache, M. (2020). The impact of IFRS adoption on audit fees and audit quality. *Audit Financiar*, XVIII(2/158), 352–360. https://doi.org/10.20869/AUDITF/2020/158/010.
401. Taffler, R. J., Lu, J., & Kausar, A. (2004). In denial? Stockmarket underreaction to going-concern audit report disclosures. *Journal of Accounting and Economics*, 38, 263–296.
402. Tănase, A. E., & Calotă, T. O. (2016). Accounting practice regarding discounts. Limitations and actions for a modern legislation. *Audit Financiar*, XIV(3/135), 334–342. https://doi.org/10.20869/AUDITF/2016/135/334.
403. Tandean, V. A., & Winnie. (2016). The effect of good corporate governance on tax avoidance: An empirical study on manufacturing companies listed in IDX period 2010–

2013. *Asian Journal of Accounting Research*, 1(1), 28–38. https://doi.org/10.1108/AJAR-2016-01-01-B004.

404. Tang, Q., Chen, H., & Zhijun, L. (2008). Financial reporting quality and investor protection: A global investigation. Disponibil la: http://ssrn.com/abstract=1290910 (pp. 3–50).
405. Taylor, G., & Richardson, G. (2012). International corporate tax avoidance practices: Evidence from Australian firms. *The International Journal of Accounting*, 47(4), 469–496. https://doi.org/10.1016/j.intacc.2012.10.004.
406. Tayyebi, A. (2010). Standarde globale de audit și contabilitate: dificultățile implicate de adoptare și implementare. *Audit Financiar*, 8(11), 41–44.
407. Thomas, S. C. (1981). *How to form your own tax haven company privately*. Ontario: Euro/Financial Publishing Ltd.
408. Timbate, L., & Park, C. K. (2018). CSR performance, financial reporting, and investors' perception on financial reporting. *Sustainability*, 10, 522. https://doi.org/10.3390/su10020522.
409. Toader, Ș. (2009). Managementul în perioada de criză: priorități ale managerilor de top. *Revista Audit Financiar*, VII(10), 3.
410. Torgler, B. (2003). Does culture matter? Tax morale in an East–West-German comparison. *FinanzArchiv: Public Finance Analysis*, 59(4), 504–528. https://doi.org/10.1628/0015221032500856.
411. *Tratat de drept fiscal. Volumul 1. Teoria generală a dreptului fiscal. (*2016). București: Editura Hamangiu. ISBN 978-606-27-0603-6.
412. Trotman, M. (1993). *Comptabilité britannique, mode d'emploi*. Paris: Editura Economică.
413. Țuca Zbârcea & Asociații. (n.d.). *Țuca Zbârcea & Asociații | Home*. Disponibil la: https://tuca.ro.
414. United States Government Accountability Office. (2008). *International taxation: Large U.S. corporations and federal contractors with subsidiaries in jurisdictions listed as tax havens or financial privacy jurisdictions. Report to Congressional Requesters*. GAO-09-157. Washington, D.C.

415. Valukas, A.R. (2010). Report of Anton R. Valukas, Examiner in Lehman Brothers Holdings bankruptcy proceedings. *U.S. Bankruptcy Court*. Disponibil la: https://en.wikipedia.org/wiki/Report_of_Anton_R._Valukas (Accesat 19 august 2025).
416. Van Eck, N. J., & Waltman, L. (2010). Software survey: VOSviewer, a computer program for bibliometric mapping. *Scientometrics*, 84(2), 523–538.
417. Van Eck, N. J., & Waltman, L. (2011). Text mining and visualization using VOSviewer. *ISSI Newsletter*, 7(3), 5.
418. Vanstraelen, A. (2002). Auditor economic incentives and going-concern opinions in a limited litigious Continental European business environment: Empirical evidence from Belgium. *Accounting and Business Research*, 32(3), 171–186.
419. Vasile, E., & Gruia, P. (2018). The importance of financial accounting auditing in the identification of economic criminal activities. *Audit Financiar*, XVI(3/151), 398–406. https://doi.org/10.20869/AUDITF/2018/151/019.
420. Verdi, R. S. (2006). Financial reporting quality and investment efficiency. *Massachusetts Institute of Technology (MIT)*. Disponibil la: http://ssrn.com/abstract=930922 (Accesat la 25 iunie 2023).
421. Vintilă, G., Păunescu, R., & Gherghina, Ş. C. (2016). Determinants of corporate taxation: Through the eyes of corporate governance and audit fee. *Proceedings of the 11th International Conference Accounting and Management Information Systems (AMIS 2016)*, 463–474.
422. Wahba, H. (2008). Does the market value corporate environmental responsibility? An empirical examination. *Corporate Social Responsibility and Environmental Management*, 15, 89–99. https://doi.org/10.1002/csr.153.
423. Walton, P. (1993). Links between financial reporting and taxation in the United Kingdom: A myth explored. Paper presented at the EAA Congress, Turku, April.
424. Walton, P., Haller, A., & Raffournier, B. (2003). *International accounting*. London: Thomson Learning.
425. Weaver, L. (2009). Riscul de audit în cazul situațiilor financiare „cosmetizate”. *Audit Financiar*, VII(7), 39–41.

426. White, H. (1980). A heteroskedasticity-consistent covariance matrix estimator and a direct test for heteroskedasticity. *Econometrica*, 48(4), 817–838. https://doi.org/10.2307/1912934.
427. White, Halbert. (1982). Maximum Likelihood Estimation of Misspecified Models, Econometrica, 50 (1): 1–25, doi:10.2307/1912526.
428. Williams, R. (2006). Generalized ordered logit/partial proportional odds models for ordinal dependent variables. *The Stata Journal*, 6(1), 58–82.
429. Richard Williams. (2016). Understanding and interpreting generalized ordered logit models. The Journal of Mathematical Sociology, 40:1, 7-20, DOI:10.1080/0022250X.2015.1112384.
430. Wooldridge, J. M. (2002). *Econometric analysis of cross section and panel data*. Cambridge, MA: MIT Press.
431. Wooldridge, J.M. (2010). *Econometric analysis of cross section and panel data*. 2nd ed. Cambridge, MA: MIT Press.
432. Xie, E., Reddy, K. S., & Liang, J. (2017). Country-specific determinants of cross-border mergers and acquisitions: A comprehensive review and future research directions. *Journal of World Business*, 52(2), 127–183.
433. Zakari, M. & Menacere, K. (2012). The challenges of the quality of audit evidence in Libya. *African Journal of Accounting, Auditing and Finance*, 1(1), 3–24. https://doi.org/10.1504/AJAAF.2012.046124.
434. Zang, Y., Kim, J. B., Segal, B., & Segal, D. (2013). The triangular relationship between audit committee characteristics, audit inputs and financial reporting quality. *Research Collection School of Accountancy*. Disponibil la: https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2237&context=soa_research (Accesat la 7 februarie 2024).
435. Zeng, T. (2018). Relationship between corporate social responsibility and tax avoidance: International evidence. *Social Responsibility Journal*, 15(2), 244–257. https://doi.org/10.1108/srj-03-2018-0056.
436. https://doi.org/10.1108/srj-03-2018-0056, (Accesat la 20.02.2025).
437. http://docsoc.sas.unibuc.ro/wp-content/uploads/2013/09/DOCSOC_E2_Raport-cercetare-interdisciplinara.pdf, (Accesat la 20.02.2025).

438. http://expertissimo.ro/scurta-istorie-contabilitatii/, (Accesat la 21.02.2025).
439. https://www.rasfoiesc.com/legal/contabilitate/Evolutia-si-fundamentarea-cont26.php (Accesat la 20.02.2025).
440. https://www.contzilla.ro/pincipalele-10-legi-pentru-contabili/,(Accesat la 20.02.2025).
441. https://mfinante.gov.ro/agenti-economici, (Accesat la 23.02.2025).
442. https://eur-lex.europa.eu/summary/chapter/21.html?expand=2101#arrow_2101, (Accesat la 20.02.2025).
443. https://www2.deloitte.com/ro/ro/pages/tax/articles/sub-semnul-incertitudinii-cinci-intrebari-majore-cu-privire-la-fiscalitate-in-romania.html, (Accesat la 24.04.2025).
444. https://static.anaf.ro/static/10/Anaf/legislatie/Cod_fiscal_norme_30012019.htm, (Accesat la 26.03.2025).
445. https://www.scribd.com/doc/306807131/Consideratii-Generale-Despre-Istoria-Fiscalitatii-Romanesti, (Accesat la 21.04.2025).
446. https://mfinante.gov.ro/domenii/fiscalitate, (Accesat la 22.04.2025).
447. https://books.google.ro/books?hl=ro&lr=&id=1SJAEAAAQBAJ&oi=fnd&pg=PA85&dq=globalizare+contabilitate&ots=Iy9W53Bqzr&sig=EuroYxtjoZW1jV0AyRuXnvOT3iY&redir_esc=y#v=onepage&q=globalizare%20contabilitate&f=false,(Accesat la 20.02.2025).
448. http://revista.cafr.ro/temp/Revista_nr_122.pdf#page=54, (Accesat la 20.02.2025).
449. https://www.ceccarbusinessmagazine.ro/calitatea-informatiei-contabile-o-analiza-bibliometrica-a8686/, (Accesat la 20.02.2025).
450. https://www.ceccarbusinessmagazine.ro/provocari-ale-dezvoltarii-erei-digitale-privind-sistemele-fiscale-taxarea-economiei-digitale-a5684/, (Accesat la 20.03.2025).
451. https://www.ceccarbusinessmagazine.ro/profesia-contabila-intr-o-economie-bazata-pe-globalizare-si-digitalizare-i-a5481/, (Accesat la 23.02.2025).
452. https://www.ceccarbusinessmagazine.ro/profesia-contabila-intr-o-economie-bazata-pe-globalizare-si-digitalizare-ii-a5542/, (Accesat la 25.02.2025).
453. https://www.ceccarbusinessmagazine.ro/responsabilitatea-auditorului-privind-frauda-in-cadrul-misiunii-de-audit-a5225/, (Accesat la 21.04.2025).
454. https://www.ceccarbusinessmagazine.ro/regimul-contabil-si-fiscal-privind-dividendele-a5024/, (Accesat la 21.04.2025).

455. https://www.ceccarbusinessmagazine.ro/provocari-si-oportunitati-actuale-si-de-viitor-pentru-expertii-contabili-in-domeniul-fiscalitatii-a4237/, (Accesat la 20.02.2025).
456. https://www.ceccarbusinessmagazine.ro/aspecte-generale-privind-cadrul-contabil-romanesc-a2980/, (Accesat la 20.02.2025).
457. https://www.ceccarbusinessmagazine.ro/rolul-profesiei-contabile-si-al-contabilitatii-in-cresterea-gradului-de-conformare-fiscala-si-reducerea-evaziunii-fiscale-a2771/, (Accesat la 20.02.2025).
458. https://www.ceccarbusinessmagazine.ro/profesia-contabila-in-economia-globala-si-digitala-a1382/, (Accesat la 20.02.2025).
459. http://anale.feaa.uaic.ro/anale/resurse/2011SEctb3istrate.pdf, (Accesat la 15.06.2023).
460. https://codfiscal.net/32470/principiul-proportionalitatii-in-dreptul-european-exemple-de-neproportionalitate-din-legislatia-si-practica-romaneasca, (Accesat la 25.05.2025).
461. https://curia.europa.eu/juris/document/document.jsf?text=&docid=230844&pageIndex=0&doclang=ro&mode=lst&dir=&occ=first&part=1&cid=10922891, (Accesat la 25.05.2025).
462. https://curia.europa.eu/juris/liste.jsf?num=C-18/13&language=RO,(Accesat 25.05.2025).
463. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A61994CJ0286, (Accesat 25.05.2025).
464. https://eur-lex.europa.eu/legal-content/RO/TXT/PDF/?uri=CELEX:32013L0034&from=PL, (Accesat la 25.05.2025).
465. https://financialintelligence.ro/fmi-si-moodys-critica-reducerile-de-taxe-anuntate-de-guvernul-britanic/, (Accesat la 25.05.2025).
466. https://jurnalul.ro/editorial/thatcherism-si-reaganomics-852582.html, (Accesat la 25.05.2025).
467. https://legalmagazin.ro/anaf-pierdut-procesul-decizia-de-impunere-legatura-cu-diurna-anulata/, (Accesat 25.05.2025).
468. https://www.cafr.ro/en, ISA 570, (Accesat 25.05.2025).
469. https://www.cdep.ro/caseta/2017/11/20/pl17479_se.pdf, (Accesat 25.05.2025).
470. https://www.ceccarbusinessmagazine.ro/impactul-trecerii-timpului-asupra-valorii-activelor-imobilizate-a5601/, (Accesat 25.05.2025).

471. https://www.taxlawapp.eu/Web/rechts.php?mode=content&id=62012CJ0219&language=RO&origineel=ja, (Accesat 25.05.2025).
472. https://bvb.ro/infocont/infocont23/EL_20230502135721_01-Raport-Electrica-ro-v2-2022-210x297mm-web-v6-Low-single-w.pdf, (Accesat 06.02.2024).
473. https://bvb.ro/infocont/infocont23/SNN_20230426121511_Raport-anual-2022-RO-merged.pdf, (Accesat 06.02.2024).
474. https://bvb.ro/infocont/infocont20/COTE_20200430074748_COTE-30-04-2020-Raport-administratori-2019-BVB-RO.pdf, (Accesat 06.02.2024).
475. https://bvb.ro/infocont/infocont23/SNO_20230421075750_RAPORT-ANUAL-SNO-INTEGRAT-2022-RO.pdf, (Accesat 06.02.2024).
476. https://bvb.ro/infocont/infocont20/PREH_20200429155208_Rezultate-financiare-anuale-2019.pdf, (Accesat 06.02.2024).
477. https://bvb.ro/infocont/infocont22/CMP_20220429130911_RAPORT-ANUAL-2021--COMPA-BVB.pdf, (Accesat 06.02.2024).
478. https://bvb.ro/infocont/infocont20/RPH_20200430195135_Raport-anual-2019.pdf, (Accesat 06.02.2024).
479. https://bvb.ro/infocont/infocont21/BRK_20210428171410_Raport-Anual-ro.pdf, (Accesat 06.02.2024).
480. https://bvb.ro/infocont/infocont20/BRK_20200427180720_RaportAnual2019.pdf, (Accesat 06.02.2024).
481. https://bvb.ro/infocont/infocont22/ALT_20220428152843_RAPORTUL-ANUAL-2021.pdf, (Accesat la 07.02.2024).
482. https://bvb.ro/infocont/infocont20/MECE_20200504090025_MECANICA-FINA-SA---MECE---RAPORT-ANUAL-2019.pdf, (Accesat la 07.02.2024).
483. https://bvb.ro/infocont/infocont23/STZ_20230427154412_Raport-anual-2022-RO.pdf, (Accesat la 07.02.2024).
484. https://bvb.ro/infocont/infocont21/STZ_20210422134811_Raport-anual-2020-RO.pdf, (Accesat la 07.02.2024).
485. https://bvb.ro/infocont/infocont22/COMI_20220428113434_Raport-anual-2021.pdf, (Accesat la 07.02.2024).

486. https://bvb.ro/infocont/infocont21/TLV_20210429113622_Raport-anual-2020.pdf, (Accesat la 07.02.2024).
487. https://bvb.ro/infocont/infocont22/SOCP_20220429120141_Raport-anual-31-12-2021.pdf, (Accesat la 07.02.2024).
488. https://bvb.ro/infocont/infocont21/ALR_20210429171934_Grupul-ALRO-Raport-Anual-2020.pdf, (Accesat la 07.02.2024).
489. https://bvb.ro/infocont/infocont21/PBK_20210427141000_Raport-Anual-2020.pdf, (Accesat la 07.02.2024).
490. https://bvb.ro/infocont/infocont21/ELJ_20210429173948_Raport-anual.pdf, (Accesat la 07.02.2024).
491. https://bvb.ro/infocont/infocont21/TUFE_20210420185831_TUFE-AGOA-19042021-Raport-anual-2020.pdf, (Accesat la 07.02.2024).
492. https://bvb.ro/infocont/infocont20/SNO_20200413064524_RAPORT-ANUAL-SNO-INTEGRAT-2019-RO.pdf, (Accesat la 07.02.2024).
493. https://bvb.ro/infocont/infocont20/RRC_20200430122910_Raport-anual-2019.pdf, (Accesat la 07.02.2024).
494. https://bvb.ro/infocont/infocont23/AAG_20230426162622_Raport-anual-2022-12-31.pdf, (Accesat la 07.02.2024).
495. https://bvb.ro/infocont/infocont23/SNN_20230426121511_Raport-anual-2022-RO-merged.pdf, (Accesat la 07.02.2024).
496. https://bvb.ro/infocont/infocont22/ARS_20220421071809_Raport-anual-2021.pdf, (Accesat la 07.02.2024)
497. .https://bvb.ro/infocont/infocont23/TBM_20230428182154_TBM-Raport-anual-complet-2022.pdf, (Accesat la 07.02.2024).
498. https://bvb.ro/infocont/infocont22/MECE_20220429235059_MECE-RAPORT-ANUAL-2021.pdf, (Accesat la 07.02.2024).
499. https://bvb.ro/infocont/infocont20/COMI_20200429144902_Raport-anual-2019.pdf, (Accesat la 07.02.2024).
500. https://bvb.ro/infocont/infocont21/ALT_20210504141857_Raport-anual-2020.pdf, (Accesat la 07.02.2024).

501. https://bvb.ro/infocont/infocont20/STZ_20200423123029_Raport-anual-2019-RO.pdf, (Accesat la 07.02.2024).
502. https://bvb.ro/infocont/infocont23/OIL_20230427175932_Raport-anual-2022-OIL-TERMINAL.pdf, (Accesat la 07.02.2024).
503. https://bvb.ro/infocont/infocont19/ALT_20190425143136_Raport-anual-2018.pdf, accesat în (Accesat la 07.02.2024).
504. https://bvb.ro/infocont/infocont20/CMP_20200428162945_2019-Situatii-financiare-individuale-pt-BVB-ASF-CMP.pdf, (Accesat la 07.02.2024).