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TEZĂ DE ABILITARE

PROVOCĂRILE ȘI OPORTUNITĂȚILE
PROFESIONIȘTILOR CONTABILI ÎN ERA
RAPORTĂRII SUSTENABILE

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ABSTRACT

The habilitation thesis entitled "CHALLENGES AND OPPORTUNITIES OF PROFESSIONAL ACCOUNTANTS IN THE ERA OF SUSTAINABLE REPORTING" summarizes the professional and academic path, highlighting the contributions made to the field in the last decade, since acquiring the doctoral degree, as well as the future development prospects, in order to obtain the habilitation certificate in the field of Accounting. This synthesis of the activity reflects the academic path of 16 years of career at the University of Oradea, starting with 2008.

The challenges of professional accountants related to sustainability reporting in a volatile economic context are a topical topic of major importance for the scientific community, which is looking for complex and efficient solutions to contribute to the transition to a circular economy. My contributions to research in the field of Accounting have followed several main directions, focused on this topic and materialized in a series of studies and scientific publications. A bibliometric analysis of the papers published in the Web of Science database (shown in Figure 1), by the keywords used, reveals financial performance as a central element of research interest, with two major research groups.

Figure 1. Bibliometric map of the works published in the Web of Science database



Source: author's projection with VOSviewer

The results of the research have a direct impact on the teaching activity, as they are integrated both in the subjects taught and in the research projects in which we participated.

The habilitation thesis is organized in three main parts. Part I. Scientific, Professional and Academic Contributions presents a synthesis of research and contributions on the challenges and opportunities faced by professional accountants in the field of sustainability reporting, and highlights the main achievements after obtaining the doctoral degree.

Part II. The strategic plan for the development of the professional, scientific and academic career presents, based on the experience gained and the results obtained, the objectives and directions of development that are the basis of the future activity.

Part III. The bibliography presents a complete list of the bibliographic sources used in the habilitation thesis.

The research directions focus on the analysis of the challenges and opportunities faced by professional accountants in the field of sustainability reporting in a dynamic business environment, marked by risks and uncertainties. These issues have been addressed in detail in the chapters of Part I.

Each chapter begins with a brief presentation of the research context and continues with a synthesis of the achievements relevant to the topic addressed, presenting in detail the research carried out since the literature review, the detailed description of the methodology and the results obtained.

The first chapter Challenges and opportunities regarding sustainable development: the role of the professional accountant is based on the results of research carried out to identify the role of institutions, companies and civil society in achieving the Sustainable Development Goals. The 2030 Agenda includes SDG16, which aims to promote peaceful and inclusive societies, access to justice for all and effective, accountable and transparent institutions at all levels.

These commitments represent a global shift in thinking from an exclusive focus on development outcomes to factors that are integrally linked, such as governance and the fight against corruption. They place us in a new era of a common global agenda to improve governance and control corruption.

Energy is an important issue to be taken into account in achieving sustainable development, which affects environmental, social and economic development. Thus, the analysis of the relationship between financial performance and sustainability in terms of ESG reporting becomes absolutely necessary.

In the context in which the last decades have been characterized by major changes for the accounting profession, it has adapted by replacing the tasks performed in the classic way, with technologies and software programs that have reduced the number of errors and the time allocated to work. The analysis and study of artificial intelligence in the sphere of accounting estimates and sustainability in the second chapter becomes imperative. Moreover, the social demand and expectations from artificial intelligence in the financial sector are extremely high, especially since the value of investments in this field is higher compared to other industries.

The company has become increasingly concerned with the aspects of sustainable development, however, the financial statements of the entities, even in the most modern representation, are the basic source for carrying out the complex financial analysis of the organization. Based on them, it is possible to estimate the ownership and financial potential of the entity, predict the probability of bankruptcy, disclose the reserves for increasing the profitability of the activity and, last but not least, develop the most effective development strategy.

The financial situation of the organization is the major characteristic of ensuring the financial independence of the organization in its current, investment and financial activity in a researched and long-term time horizon. However, frequently, users of the information have inconsistent reporting requirements. Thus, in order to form the accounting policy and a technique for disclosing information from financial statements, the accountant's professional reasoning plays a primary role. The third chapter of this paper analyzes the role of psychological factors in optimizing accounting judgment and identifies specific tools for cultivating ethical judgment among future accounting professionals.

The second part of the habilitation thesis focuses on the evolution of the academic, professional and scientific career, which is the basis for formulating the objectives and directions of future activity. The interest in a thorough and exhaustive training, the desire for improvement and professional development are constant in my activity, proven by the pillars of my professional training after graduating from the bachelor's degree and by the multidimensional concerns in the teaching and scientific activity, to which are added responsibilities in the administrative activity of the university and in the academic community.