

The International Conference

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SUSTAINABILITY AND INNOVATION:
New Horizons in Research

COSIN-2026

UNIVERSITY OF CRAIOVA
University Centre – Drobeta Turnu Severin

BOOK OF ABSTRACT

ISBN: 978-606-14-2289-0

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International Conference
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The Impact of Artificial Intelligence on Organizational Culture: Challenges and Opportunities for Change Management

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Abstract

Artificial intelligence (AI) is no longer exclusively a tool for improving operational efficiency — it has become a structural factor in reshaping organizational culture. This study examines how the adoption of AI-based technologies influences the values, norms, behaviors, and collective identity of organizations, generating both significant challenges and major opportunities for change management.

The theoretical framework of the research integrates classical perspectives on change management — the Lewin, Kotter, and ADKAR models — with recent literature on the impact of AI on organizational behavior. Building on this foundation, the study proposes that the integration of AI cannot be treated as a mere technological change, but must be approached as a profound cultural transformation that redefines power relations, professional roles, and trust-building mechanisms within the organization.

From the perspective of challenges, the research identifies three main cultural tensions generated by AI adoption: employee resistance to automation, amplified by fear of job loss and uncertainty regarding professional repositioning; the erosion of cultural cohesion in the context of hybrid human–machine teams, where the delineation of responsibilities becomes ambiguous and the sense of organizational belonging becomes fragmented; and the ethical tensions arising from the use of algorithms in decisions with direct human impact — recruitment, performance evaluation, promotion — which may undermine perceptions of fairness and managerial legitimacy.

At the same time, the study argues that AI creates significant cultural opportunities, to the extent that change management is exercised in a deliberate and human-centered manner: accelerating a culture grounded in data and empirical evidence; strengthening organizational transparency through real-time performance monitoring systems; and creating the conditions for a culture of continuous learning, in which reskilling and adaptability become core organizational values.

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A Study on The Particularities of Management in the Era of Artificial Intelligence

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Abstract

Artificial intelligence (AI) represents one of the most significant transformative forces in the contemporary organizational environment, fundamentally reconfiguring the classical paradigms of management. This study aims to identify and analyze the particularities of management in the context of the rapid expansion of AI-based technologies, with emphasis on their impact on traditional managerial functions, leadership styles, and decision-making processes.

The research is grounded in the premise that the adoption of AI-based solutions does not constitute merely a technological innovation, but generates a profound structural change in the way organizations plan, organize, coordinate, and control their activities. Accordingly, fundamental concepts such as managerial authority, delegation, motivation, and performance evaluation are subject to redefinition pressures, as algorithms and intelligent systems assume decision-making functions that were traditionally the exclusive domain of human managers.

In the AI era, three distinctive particularities of management are identified: (1) a shift in emphasis from operational management to the strategic management of data and algorithms; (2) the emergence of a new managerial competency profile, combining critical thinking, digital literacy, and the ability to lead hybrid human–machine teams; (3) the emergence of ethical and organizational governance tensions generated by the opacity of algorithmic systems and the distribution of accountability between human decision-makers and automated systems.

The principal contribution of this study consists in the development of a conceptual framework adapted to the Romanian organizational reality, which may serve as a diagnostic instrument and practical guide for managers operating in environments increasingly shaped by AI. Furthermore, the study formulates recommendations for adapting managerial training programs to the new demands of the digital environment, underscoring the need to integrate the ethical dimension and responsible AI governance into academic and professional curricula.

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Digitalizing the Sustainability Audit Process in Agriculture: From Non-Financial Data to Verifiable Information

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Abstract

The institutionalization of sustainability reporting within the agricultural sector marks a fundamental shift in the auditor's professional responsibility, a transition accelerated by the implementation of Directive (EU) 2022/2464 and the European Sustainability Reporting Standards. This regulatory paradigm requires a departure from qualitative narratives toward the production of quantifiable and verifiable information. In a sector increasingly defined by climatic uncertainty and the need for environmental accountability, agricultural accounting is forced to integrate biological realities with financial metrics to reflect an entity's true resilience. This paper explores how digitalization serves as a critical mechanism for transforming disparate non-financial data into high-quality audit evidence, ensuring that disclosures meet the rigorous requirements of the new ISSA 5000 assurance framework.
The inherent complexity of auditing agricultural enterprises stems from the volatile nature of biological assets as defined under IAS 41. Unlike conventional tangible assets, biological elements are subject to natural transformations such as growth and degeneration, which often compromise the clarity of a traditional audit trail.
The primary challenge for the modern auditor lies in the conversion of environmental metrics, including carbon sequestration and nitrogen efficiency, into objective evidence. Without the implementation of robust digital architectures, these figures remain vulnerable as mere management estimates, thereby increasing the risk of material misstatement or the phenomenon of greenwashing. Digitalization addresses this vulnerability by securing the integrity of data from the point of origin to the final sustainability report.
Strategic technological levers such as the Internet of Things and remote sensing have redefined the methodology of substantive testing. By accessing raw data directly from farm-level sensors and livestock monitoring systems, auditors can eliminate the risks associated with manual data manipulation. Moreover, the use of satellite imagery and geospatial analytics allows for the external verification of land-use practices and biodiversity across expansive territories without the logistical constraints of physical presence. These technologies, when synchronized with advanced ERP systems, enable a sophisticated correlation between financial inputs and ecological outputs, providing a comprehensive view of an entity's performance under the EU Taxonomy.

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Artificial Intelligence as an Engine of Economic Sustainability in the 21st Century

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Abstract

This paper examines how machine learning transforms contemporary business paradigms to establish long-term financial stability. Operating where modern computing meets advanced corporate development, this pervasive innovation mirrors the historical significance of electrical power. Its robust forecasting capabilities minimize market volatility, streamline corporate choices, and foster internal breakthroughs. Consequently, international workforce structures are shifting toward intensive training programs and widespread technological literacy within conventional industries. At ground level, embedding sophisticated computing procedures into corporate frameworks and smart networks completely renovates manufacturing processes. Converting standard production lines into automated facilities allows instantaneous operational modifications, elevating commercial profitability. Research indicates that smart machinery curtails resource waste, refines energy usage, and mitigates industrial pollution via foresight-driven upkeep. Nonetheless, this technological shift creates major macro-level hurdles. Because information drives modern models, commercial environments inherently advantage massive conglomerates possessing extensive server networks, yielding steep competitive disparities for smaller ventures. Ultimately, although advanced computation remains vital for future commercial viability, its advantages are currently allocated disproportionately. Existing market trends threaten to intensify corporate consolidation, building powerful tech cartels while marginalizing organizations short on virtual assets. To fix these systematic inequalities, equitable state guidelines and overarching fiscal supervision are essential. Such interventions must ensure fair network availability, safeguard industry rivalry, and promote transparent knowledge sharing, making algorithmic wealth a shared advantage for all commercial participants.

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Economic and Systemic Impact Analysis of Regulation (EU) 2024/1689: A Multidimensional Perspective on the Future of Artificial Intelligence in Europe

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Abstract

This academic study analyzes the regulatory and financial framework of Regulation 2024/1689. The research investigates how this pioneering transnational system for artificial intelligence will reshape Europe's internal marketplace. The authors argue that this digital innovation operates as a general-purpose technology, possessing a disruptive force comparable to electricity. The paper evaluates the European initiative to build a secure sphere. This strategy goes beyond basic hazard control by using public trust as a significant intangible benefit. This factor lowers operational expenditures and drives digital implementation across critical domains, including healthcare, judicial systems, and state governance. By categorizing software programs strictly according to threat levels, the legislation introduces an original digital social agreement. In this model, citizen protection turns into the cornerstone of enduring financial growth. From a macroeconomic perspective, the project calculates the clash between anticipated efficiency boosts and fiscal obstructions caused by regulatory compliance. Although generative models promise a massive expansion of global gross domestic product, administrative enforcement demands high engineering and bureaucratic investments. These involve independent audits, precise data stewardship, and extensive technical records. Special consideration is given to oligopolistic market risks. The analysis cautions that regulatory adaptation expenses could benefit major tech conglomerates over small or medium-sized businesses. To mitigate this trend and block innovation flight toward less restricted regions, the document emphasizes the vital function of controlled testing environments. It evaluates the assistance tools provided by the legislation, specifically engineered to offer young European enterprises a protected space for validation and commercial scaling. Lastly, the inquiry examines the geopolitical influence of these rules through the mechanism called the "Brussels Effect." This term describes the European Union's power to project its legal templates globally. Within an international rivalry led by the market-oriented American paradigm and the state-directed Chinese path, the continent counts on a rights-centered paradigm. The findings demonstrate that the real impact of these laws will not hinge solely on penalization severity. Real success depends on whether member governments can link this legal structure with aggressive industrial tactics. This objective demands substantial capital injection into advanced processing infrastructure and workplace technical training. Only this method can transform the law into a driver for ethical advancement, preventing it from turning into a bureaucratic obstacle to Europe's international competitiveness.

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Emotional Intelligence in Contemporary Leadership

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Abstract

Emotional intelligence has become a key competency in modern leadership, especially within organizations facing growing complexity, rapid change, and cultural diversity. It is recognized as a critical factor influencing leadership success beyond just technical and cognitive skills. This article explores the development of the concept of emotional intelligence and its importance in organizational leadership, focusing on its core dimensions - self-awareness, emotional regulation, empathy, motivation, and social skills - and how these factors shape contemporary leadership styles like transformational and authentic leadership. The study emphasizes the influence of emotional intelligence on employee satisfaction, team cohesion, organizational climate, commitment, and collective performance. It demonstrates that leaders possessing a high level of this competency are successful in establishing trust-based relationships and in managing stressful and uncertain situations more effectively. Additionally, the paper highlights the contextual nature of the relationship between emotional intelligence and leadership effectiveness, indicating that its impact varies according to factors such as organizational culture, task type, and specific work environment characteristics, while also focusing on the potential for its development through training programs, coaching, and structured organizational interventions. In the context of the transformations brought about by digitalization, hybrid work, and recent global crises, emotional intelligence proves essential for maintaining organizational cohesion, adaptability, and resilience. The study's conclusions argue for its recognition as a central determinant of effective leadership and sustainable organizational performance, and for continued research into the mechanisms through which it influences organizational processes and the optimal means of developing emotional competencies among leaders.

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Conflict Management in Work Teams

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Abstract

Conflict constitutes an inherent aspect of organizational life, serving both as a potential source of disruption and as a catalyst for innovation and enhanced performance, contingent upon its management. This study provides a comprehensive theoretical and conceptual overview of principal conflict management models, differentiating among task, relational, and process conflicts, while examining factors that influence their emergence—such as communication styles, power dynamics, multicultural and virtual team interactions, organizational climate, and leadership effectiveness. Methodologically, this study amalgamates a systematic review of pertinent literature with a comparative analysis of intervention strategies such as competition, collaboration, compromise, integrative negotiation, and mediation. It further underscores the significance of moderating factors, including organizational culture, task interdependence, and leaders' emotional competencies, which influence the relationship between conflict and performance. The findings indicate that moderate task conflict, when managed through constructive communication and integrative negotiation, enhances creativity, decision-making, and organizational efficacy. Conversely, unresolved relational conflicts are generally deleterious to organizational functioning. Therefore, organizations that foster a culture of constructive disagreement, invest in conflict management skills, and adopt proactive resolution strategies tend to achieve superior performance, experience greater cohesion, and adapt more efficiently in volatile environments. This underscores the importance of integrating continuous training in communication, negotiation, and emotional intelligence into human resource practices.

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Exogenous Cognition and AI-Mediated Consumer Behaviour in Romania: Information Search, Purchase Decision-Making, and Emerging Research Directions in an Era of Agentic AI Proliferation

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Abstract

The integration of AI-powered agents into everyday consumer workflows represents one of the most consequential shifts in the history of decision-making environments. This paper examines exogenous cognition — the externalization of cognitive processes through artefacts and technological systems beyond the biological boundaries of the individual mind — in the context of Romanian consumer behaviour, with particular focus on AI-assisted information search and purchase decision-making. We situate this inquiry within a dual empirical context: the theoretical literature on extended and distributed cognition, and the rapidly evolving Romanian digital commerce landscape, where online spending reached €11.7 billion in 2024 and AI-driven personalization is already reshaping the retail experience, making Romania a pertinent and underexplored case for studying the cognitive implications of agentic AI adoption in an emerging digital economy.

The central argument of this paper is that the proliferation of AI agents — systems capable of autonomously conducting product searches, synthesizing reviews, comparing prices, and generating purchase recommendations — introduces a qualitatively new form of exogenous cognitive coupling that existing consumer behaviour models fail to adequately capture. The design of generative AI search tools inherently encourages cognitive offloading, referring to the delegation of cognitive processes to an external system, which can bypass the cognitive processes of understanding, applying, analyzing, and evaluating information, potentially undermining critical engagement with it. In the consumer context, this dynamic raises urgent questions about the nature of preference formation, the authenticity of purchase intent, and the erosion of epistemic autonomy at the individual level.

We further argue that the Romanian context offers a theoretically generative site of inquiry precisely because of this tension between the emerging potential for rapid AI adoption growth in Eastern European economies and the persistence of significant structural barriers — including uneven digital literacy, strong cash-payment culture in transition, and heightened price sensitivity — that shape distinct patterns of AI-mediated cognition not captured by studies conducted in Western markets.

The paper concludes by proposing a survey-based mapping of AI agent usage patterns across Romanian consumer demographics. The goal is to generate both contextually grounded empirical evidence and conceptual advances in exogenous cognition theory that can inform the design of AI shopping agents attentive to cognitive autonomy, consumer welfare, and digital equity in rapidly digitalizing societies.

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The Impact of the Digital Economy on the Global Financial Stability

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Abstract

The global financial system is confronting with the war in the Middle East, with potential inflationary pressures and with increasing risks of additional compression in financial circumstances and several amplification canals that could transform the market disorder into financial instability. The Standing Committee on Supervisory and Regulatory Cooperation (SRC) is the main authority which may resolve the crucial financial stability problems by implementing supervisory and regulatory strategies, creating priorities and guaranteeing that certain policy tactics will represent a comprehensible plan. Scheduled on the beginning of 2025, the application of the final elements of the Basel III standards has been settled into practice in a few Financial Stability Board (FSB) jurisdictions. The FSB's activity in 2026 is directed on certain significant zones: vulnerabilities responsibilities, nonbank financial intermediation, digital innovation, crypto-assets and operational flexibility, regulatory and supervisory transformation. The FSB is an international organisation with the objective of applying an operative monitoring of the financial sector strategies, cooperating with the national institutions. The six Regional Consultative Groups (RCGs) extend the sphere of states engaged in the FSB's activity to promote financial stability.

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Brand Culture Emphasis

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Abstract

This article exposes the shift from brand content to brand culture, the theory of brand culture and cultural branding management, as important components of experiential marketing mix.
The transformation of branded content into cultural branding is a consequence of three main changes: the media context (the rise of internet and digitalization of the societies, access to advertising), the socioeconomic context (consumers are very sensitive to social and ecological issues), historical context (the current era refers to alter-modernity that shows that communication is no longer conceived as a message centered on the brand, but as a service, a content for experiential benefit of the consumer). The shift from brand content to brand culture is explained by the motivation of consumers to live experiences with the brand that are charged with meanings.
Culture is legacy, it is what links the brand to the company and to its customers. It is also the historical and cultural systems that support the brand. The culture of the brand refers to the roots, the heritage of the brand. An increasing stream of consumer research underlines the strong relationship between cultural elements and brand meanings from a consumer perspective. Brand are not only seen in terms of their symbolic resources for the construction of their identity, but also as a foundational element that help individuals to get together beyond their differences and share social experiences that can improve their well-being. Brand culture signifies brand norms that affects brand significance and value in the market.
Brand managements refers to delivering messages which are expected in connection with the brand owner's objectives. Marketers struggle to incorporate their brands into different groups of popular culture, therefore brands that effectively achieve this cultural emplacement can make consumers produce unique and distinct identities, and resist conformist influences. Brand culture is then a central element in building a strong brand since it is co-constructed by injecting cultural meanings embedded within different consumption experiences.
Within a cultural branding framework, brands can become themselves, moral standards that form cultural practices, commercial activities, and public rules regarding the individuals who belong to a particular consumption culture.
Keywords: brand culture, brand management, cultural emplacement, experience, well-being.

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Experiential Marketing as Collaborative Marketing

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Abstract

This article aims to explain that involvement of consumers in the co-creation of supply and consumption experiences is not an end in itself. A company would engage in the co-creation process if the participation of the consumer is considered as a value. The involvement of the consumer requires favorable conditions allowing the transformation of ideas into innovation and products as they respond to existing needs. The collaborative marketing approach refers to focus on consumers, especially their skills, in order to involve them in a collaborative process. Companies should, therefore, consider their customers as partners and economic actors capable of carrying the values of the brand, to communicate them and to propose creative solutions to improve the quality of the experiences, including products and services.

Collaborative marketing allows companies differentiate them from the competitors, and thus retain their customers. The engagement of the customers in the creation process of the offer, can take several forms: from product development (design, logo, packaging, etc) to communication policy (promotion on social networks, participation in an advertisement, creation of a video, etc). The three levels of co-creation, that imply a certain level of commitment and competences expected from the consumer are: do it yourself, collaboration and co-innovation.

The exchange between a company and its consumers is rewarding for both of them: consumers feel invested with an important mission and companies can use the creative potential of their customers. There are three main advantages for a company in using collaborative marketing: to benefit rom the creative potential and ideas of customers; to better know and retain them in the long term; customers who co-create can also talk about their actions and the new products they co-created. Collaborative marketing, as a process to value exchange with customers, can be considered by companies attempting to meet the needs of their customers. Therefore, by collaborating with their customers, companies create a competitive advantage, retain their customers, and attract new ones.

This article highlights the importance of thinking in terms of value exchange rather than price. The two ways of generating value-in-exchange are co-creation and collaborative marketing, two strategies relevant for companies that would like to involve their customers and use their creative potential and exchange value with them within their experiences.

Keywords: experience, co-creation, collaborative marketing**,** innovation, value-in-exchange

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Trends in the Approach to Corporate Social Responsibility Influenced by Artificial Intelligence

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Abstract

The development and implementation of artificial intelligence (AI) profoundly influence how organizations approach corporate social responsibility (CSR), generating trends that transform internal processes toward sustainability, accelerate social innovation, and reshape stakeholder relationships. This study analyzes the main directions of AI's influence on CSR, noting that AI enables the optimization and streamlining of CSR programs through the automation of repetitive tasks, rapid analysis of large volumes of data, and the generation of precise reports. Another major trend analyzed is the role of AI in driving sustainability and social innovation. Intelligent technologies contribute to reducing waste, optimizing resource consumption, and developing solutions for smart cities, public health, or education. Thus, through its ability to anticipate problems and model scenarios, AI transforms CSR into a proactive approach, oriented toward prevention and long-term impact. Another aspect examined in this study is how AI changes relationships with stakeholders by facilitating faster, more personalized, and more efficient interactions. Chatbots, sentiment analysis, and social monitoring tools enable companies to identify community needs, respond promptly, and adapt CSR programs in real time. Additionally, IoT technologies and intelligent monitoring systems increase transparency by providing up-to-date data on project impact. Alongside these trends, AI brings to the forefront new ethical responsibilities for organizations. Data protection and cybersecurity become central themes in CSR strategies, prompting organizations to develop digital ethics policies, ensure transparency of automated processes, and implement governance mechanisms for the responsible use of emerging technologies. The impact of AI is also felt on CSR teams, whose role is changing: the focus shifts from administrative activities to strategy, analysis, and innovation, while operational processes are automated. Companies are investing in the professional training of specialists to develop digital competencies and to understand the ethical implications of AI. The study's conclusions highlight that AI does not replace CSR but reconfigures it toward a smarter, more ethical, and more measurable approach by stimulating social innovation, personalizing stakeholder relationships, developing data-driven programs, and automating ESG reporting, while simultaneously promoting robust regulatory and self-regulatory frameworks.

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Customs in the Digital Era

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Abstract

The implementation of new electronic systems and simplified customs clearance procedures brings benefits to both economic operators and the customs authority, which can focus its human and material resources on verifying other categories of economic operators, taking into account that holders of authorizations for simplified procedures are considered reliable economic operators.
Digitalization of Customs Processes refers to:
- Automated Export System (AES) - entered production on March 16, 2024
- New Computerised Transit System-PHASE 5 (NCTS 5) - entered production on May 17, 2024
- National Import System (SNI) – entered production on August 1, 2025
- Software development services for the application dedicated to manage customs' decisions at national level - entered production on November 28, 2025
- Software development services for the application dedicated to the approval and management of free zone activities – entered production on March 26, 2026.

The Customs Union and its reform remain the basic pillar of European Integration and the foundation of the Single Market with its regulatory systems that lead us towards the dual transition to the era of digitalization and the green transition. This reform is the most ambitious and constructive attempt to prepare the Customs Union for the decades to come – to equip European Customs with the capabilities to best serve its citizens and operators. The reform will create the real possibility for customs authorities to truly function as one institution, effectively managing the Union's borders.
The customs authorities in the EU do not yet function as a common institution. This leaves the Customs Union vulnerable through its weakest links. The changes in recent years have been absolutely necessary. However, in a world in constant change, they are insufficient to face the challenges to which customs is subject.

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Digitalization and Economic Efficiency in Intelligent Environmental Monitoring Systems

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Abstract

Digital transformation generates significant changes in the manner in which resources are managed, industrial processes and environmental policies are put in practice, leading to the emergence of new economic models based on efficiency, sustainability and the use of real-time data. In this context, Internet of Things (IoT) Technologies and Artificial Intelligence are becoming strategic tools for optimizing operational costs and increasing the competitiveness of organizations.

The paper analyzes the economic implications of the digitalization/digitization of intelligent environmental monitoring systems, highlighting the role of advanced technologies in reducing the costs associated with traditional monitoring, automating processes and streamlining environmental data management. The integration of smart sensors, digital platforms and predictive analytics algorithms contributes to increasing the ability of organizations to react quickly to environmental risks and legislative requirements regarding sustainability.

The study highlights that the use of digital solutions for monitoring emissions and air quality can generate significant economic benefits by reducing resource consumption, reducing compliance costs and optimizing decision-making processes. In addition, the use of renewable energy sources and autonomous communication infrastructures contributes to the development of sustainable and resilient business models, adapted to the new requirements of the green and digital economy.

The conclusions emphasize that the digitalization/digitization of environmental monitoring systems represents not only a technological solution, but also an economic opportunity to increase competitiveness, stimulate innovation and support the transition to an economy based on sustainability and operational efficiency.

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Use of Advertising in Organizational Marketing

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Abstract

This article explores the role of advertising in organizational marketing (B2B), with a specific emphasis on how advertising supports business objectives through enhanced market visibility, sales growth, and strengthened brand equity. In organizational contexts, advertising does not only function as a promotional tool for products and services; it also plays a strategic role in building and maintaining durable commercial relationships between firms. Because B2B markets are characterized by long-term partnerships, complex decision-making processes, and intensive information exchange, advertising becomes an important mechanism for shaping perceptions, reinforcing trust, and sustaining competitive positioning.

The theoretical section reviews core concepts in organizational (B2B) marketing and advertising, with a focus on advertising goals and functions in interfirm relationships. It outlines both the advantages and limitations of advertising, providing a balanced assessment of its effects in B2B contexts. The section also considers how new technologies and social trends are reshaping advertising—through shifts in targeting, communication channels, and message delivery. Finally, it highlights the opportunities and challenges created by digitalization and changing consumer behaviour, which require organizations to remain flexible to stay effective over time.

The empirical part is developed through a practical case study based on a questionnaire consisting of 18 questions administered to individuals (ordinary consumers). The questionnaire aims to collect and analyse perceptions of advertising in everyday life, including the channels respondents encounter most frequently, their evaluations of the effectiveness of different advertising formats, and their attitudes toward advertising messages. The findings indicate that social media and television are the most frequently observed advertising channels among respondents. At the same time, opinions regarding the relevance and usefulness of advertising are mixed: some participants perceive advertising as intrusive, while others consider it a useful source of information about new products.

By integrating theoretical insights with practical evidence, the article contributes to a clearer understanding of how advertising is perceived and evaluated by consumers and how such perceptions may relate to advertising effectiveness. Overall, it aims to support the development of more targeted and better aligned B2B advertising strategies that reflect audience needs and preferences.

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Virtual Marketing vs. Traditional Marketing in Today's Market

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Abstract

Marketing practice is increasingly shaped by the shift from traditional, offline communication to virtual (digital) environments, yet organizations often adopt digital tools unevenly and with different strategic priorities. This paper investigates how traditional and digital marketing complement or substitute each other in contemporary markets, with a specific focus on brand positioning and channel choice. First, the study reviews core characteristics of traditional marketing—print, radio, television, outdoor advertising, direct mail, and telemarketing—emphasizing its capacity for broad reach, repeated exposure, and continued relevance for audiences with limited or inconsistent access to technology. It then outlines virtual marketing as promotion conducted through internet-based platforms and social media, highlighting the operational advantages of digital channels (speed, measurability, and budget flexibility) and the main approaches used in practice, including content marketing, social media marketing, pay-per-click advertising, and viral diffusion mechanisms. To connect these concepts to real-world decisions, the paper applies a comparative case analysis of two fashion brands with contrasting market positions: Mango (mid-range) and Coco Chanel (luxury). Using secondary data and strategic diagnostic tools (SWOT and PESTLE), the analysis maps how each brand's identity, customer expectations, and reputational context influence the selection of communication channels and the pace of digital adaptation. Results indicate that Mango demonstrates a more accelerated transition toward digital environments, supported by e-commerce development, logistics integration, and a strong social media presence, while also facing vulnerabilities related to pricing perceptions and public controversies. In contrast, Chanel's luxury positioning supports a more controlled online presence, with e-commerce approached cautiously and digital touchpoints framed as extensions of brand experience and service rather than high-volume sales channels. Overall, the findings suggest that digital marketing tends to be more cost-efficient and measurable, but sustained effectiveness depends on continuous content renewal and relevance, whereas traditional marketing remains less flexible and more expensive yet can still deliver wide coverage and visibility. These insights underline the need for an adaptive, mixed-channel strategy aligned with brand positioning, target access to technology, and reputational risk management.

Keywords: digital marketing, traditional marketing, social media marketing, e-commerce, brand positioning.

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Artificial Intelligence as a Driver of Sustainable Business Model Innovation: Empirical Evidence from the European Union

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Abstract

The accelerating convergence between digital transformation and sustainability imperatives has positioned artificial intelligence (AI) as a central general-purpose technology reshaping contemporary economic systems. This study examines the relationship between AI adoption and sustainable economic performance across European Union member states, using cross-country data derived from Eurostat and complementary indicators from the European Commission.

Employing an Ordinary Least Squares (OLS) econometric framework with robust standard errors, the analysis investigates the impact of AI adoption on resource productivity, used as a proxy for sustainability performance. The results indicate a statistically significant and economically meaningful positive relationship between AI adoption and sustainability outcomes. Furthermore, the effect is strongly moderated by digital infrastructure development, R&D intensity, and human capital endowment, confirming the existence of technological complementarities.

The findings support the interpretation of AI not as an autonomous growth driver, but as a general-purpose enabling technology whose effectiveness depends on systemic digital and institutional conditions.

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Determinants and Barriers of Digital Government Transformation: A Systematic Literature Review

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Abstract

Digital government transformation has become a central component of public sector modernization, driven by rapid technological advances, increasing citizen expectations, and the need for more efficient, transparent, and responsive public services. However, the pace and effectiveness of digital transformation vary considerably across countries and public institutions, reflecting a complex interaction of technological, organizational, institutional, human, and socio-economic factors. This study aims to identify and synthesize the main determinants and barriers influencing digital government transformation through a systematic review of the existing scientific literature. Following a structured review methodology, relevant peer-reviewed studies are examined and classified according to the key dimensions shaping digital transformation in the public sector. The analysis highlights several major determinants, including political and managerial commitment, digital infrastructure, institutional capacity, interoperability, digital skills, organizational culture, citizen engagement, and the availability of adequate financial resources. At the same time, recurrent barriers are identified, such as resistance to organizational change, fragmented information systems, limited digital competencies, insufficient coordination between public institutions, cybersecurity and data protection concerns, regulatory constraints, and persistent digital inequalities. The findings also reveal that successful digital government transformation depends not only on the adoption of advanced technologies but also on the ability of public institutions to redesign processes, strengthen governance mechanisms, and develop a citizen-centred approach. The study contributes to the literature by providing an integrated framework of the factors that facilitate or hinder digital government transformation and by identifying research gaps and emerging directions for future studies. The results may also support policymakers and public managers in designing more coherent and sustainable digital transformation strategies.

Keywords: digital government, digital transformation, public administration, e-government, digital governance

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Digital Competencies of Public Servants and Their Impact on Public Administration Modernization

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Abstract

The digital transformation of public administration increasingly depends on the ability of public institutions to develop and effectively use the digital competencies of their employees. As governments adopt advanced technologies, integrated information systems, data-driven decision-making tools, and digital public services, the skills and adaptability of public servants become essential factors in ensuring successful administrative modernization. This study aims to examine the role of digital competencies in the public sector and to assess their impact on the modernization of public administration. The analysis focuses on key dimensions of digital competence, including the effective use of digital technologies, information and data literacy, digital communication and collaboration, cybersecurity awareness, problem-solving abilities, and adaptability to technological change. Particular attention is given to the relationship between employees' digital skills and organizational performance, service quality, institutional efficiency, innovation capacity, and citizen-oriented service delivery. The study also explores major challenges that may limit the development of digital competencies, such as insufficient training opportunities, resistance to change, generational differences, unequal access to digital resources, and the lack of coherent institutional strategies for continuous professional development. The findings suggest that digital competencies should be regarded not merely as technical skills, but as a strategic organizational resource that supports institutional resilience and facilitates the transition toward more efficient, transparent, innovative, and citizen-centred public administration. The study contributes to the literature by emphasizing the importance of integrating digital competence development into broader public sector transformation strategies and by identifying relevant directions for future research and public policy.

Keywords: digital competencies, public administration, digital transformation, administrative modernization, e-government.

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Correlative Analysis between Innovation and Organizational Performance

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Abstract

The relationship between innovation and organizational performance is proven by multiple studies conducted by researchers in the field. The paper aims to analyze various empirical studies that have tested the relationship between organizational factors and innovation, with the goal of determining to what extent they have influenced performance. The primary method used is bibliographic analysis, utilizing techniques such as content analysis, deduction, induction, comparison, and taxonomization.

The results reveal that the impact of innovation on performance depends on the type of innovation, the level of analysis, and the organizational context. The managerial climate and a culture favorable to change have a strong positive effect in favor of innovation, increase the probability of successful innovation adoption, and provide sustainable performance. Furthermore, turbulence in the external environment stimulates the adoption of innovation through the continuous pressure it exerts for adaptation, and organizations that are more complex and more open to change tend to be more innovative and higher-performing.

Product innovation remains the primary engine for SMEs, while other innovations (especially those in the organizational or marketing fields) also contribute, but are context-dependent, and their effects on performance are rather indirect. Consequently, if firms fail to manage costs or risks, innovation can even lead to a decrease in performance within organizations. In conclusion, innovation does not automatically guarantee performance, being a strategic mechanism rather than a simple result; performance emerges when there is an alignment between the type of innovation, the firm's context, and its strategy.

Keywords

Innovation, Strategy, Performance, Organizational culture

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Study on Techniques Successfully Applied in the Innovation Process

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Abstract

Innovation is not an act of spontaneous inspiration, but rather a planned and organized process that can be managed/implemented within companies and studied as a discipline. This paper aims to analyze in detail the innovation process and the factors that determine the successful implementation of innovations in the economic environment. The study explores the main stages of the innovation process, starting from observing changes in the surrounding environment, analyzing opportunities, and selecting ideas, continuing with their testing before they are implemented and launched into production. Continuous learning and adaptation are essential to ensure the sustainable success of innovation implementation. The main method used is bibliographic analysis, employing techniques such as content analysis, deduction, induction, comparison, and taxonomy. The results reveal that, when discussing innovation, what matters is not absolute novelty but the perception of novelty for the adopter. At the same time, social networks and communication channels play a major role in the adoption of innovations, since innovations do not spread in a vacuum but only through driving factors. Because individuals who are constantly searching for innovation represent a relatively small percentage, a determining role in the success of an innovation is played by those who adopt the innovation first ("early adopters"), who, besides being open to novelty, also have the capacity/position to influence the masses. In conclusion, innovation is a continuous process rather than an isolated one, involving the permanent monitoring of market reactions and product performance, improvements to the business model, and the anticipation and preparation for future changes and opportunities.

Keywords

Discipline, Planning, Early adopters, Driving factors

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Artificial Intelligence – A Catalyst for Smart Participatory Governance

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Abstract

Artificial intelligence (AI) is profoundly redefining the architecture of contemporary participatory governance, becoming a strategic catalyst for the transformation of local democratic mechanisms through the optimization of participatory budgeting instruments and civic crowdfunding platforms. In the context of the accelerating digitalization of public administration and the growing necessity to strengthen institutional resilience, AI contributes to the development of intelligent participatory ecosystems capable of improving decision-making transparency, resource allocation efficiency, and the degree of civic engagement. The attempt to analyze the emerging role of artificial intelligence as an advanced technological infrastructure in the processes of collecting, analyzing, and prioritizing citizens' preferences highlights how machine learning algorithms, natural language processing, and predictive systems can enhance the selection of public projects and reduce informational asymmetries between administration and society.

Within participatory budgeting, AI facilitates the automation of preliminary evaluation processes for citizen proposals, duplicate detection, technical and financial feasibility analysis, as well as behavioral segmentation of participants, thereby increasing both the accessibility and the quality of public deliberation. Furthermore, through the use of predictive analytics and economic simulations, local administrations can anticipate the socio-economic impact of proposed projects, optimizing budgetary decisions in relation to sustainable development objectives. In parallel, in the sphere of civic crowdfunding, artificial intelligence contributes to improving platform performance through campaign personalization, identification of potential donor profiles, assessment of initiative success probabilities, and strengthening public trust through advanced verification and fraud prevention mechanisms.

From a systemic perspective, the integration of AI into these instruments generates a transition from traditional civic participation toward models of "smart participatory governance," in which the interaction among citizens, institutions, and digital infrastructures produces superior forms of public policy co-creation. Thus, AI not only optimizes administrative processes, but also fundamentally restructures the relationships between the state and the community, fostering the emergence of a digitally augmented democracy characterized by adaptability, inclusiveness, and enhanced efficiency. However, this transformation also involves significant challenges regarding algorithmic ethics, data protection, decision-making transparency, and the risk of reproducing structural inequalities through automation.

Therefore, artificial intelligence represents an essential determinant of the future of participatory governance, possessing the capacity to transform participatory budgeting and civic crowdfunding into more robust, predictive, and democratic instruments. Looking toward 2030, the convergence of AI, civic participation, and sustainability may constitute the foundation of a new paradigm of urban and administrative development, in which technological efficiency and democratic legitimacy become complementary components of an intelligent public administration.

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Globalization, Slowbalization, and Sustainable Economy in the Digital Era

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Abstract

The contemporary world presents a complex and continuously evolving landscape, characterized by both economic progress and persistent disparities. Globalization remains one of the dominant long-term trends, shaping economic development across regions. While certain areas exhibit high levels of economic development, stability, democracy, and integration, other regions continue to face poverty, instability, and structural vulnerabilities, often becoming environments conducive to the emergence of authoritarian regimes and transnational criminal or terrorist networks.

A historical perspective reveals that globalization is not a recent phenomenon; rather, several scholars argue that the global economy was already highly integrated a century ago. However, the most striking transformation in recent decades is the emergence of the digital era, which has enabled deeper integration of markets and financial services. These developments suggest that structural changes in the global economy would likely have occurred, albeit at a different pace, even in the absence of traditional globalization.

Globalization is a complex, multidimensional phenomenon with ambivalent effects on the international financial environment. On the one hand, economic and financial integration has enhanced resource allocation, intensified capital flows, and stimulated global economic growth. On the other hand, increased interconnectedness has amplified systemic vulnerabilities and facilitated the rapid transmission of economic shocks.

Looking toward 2030, the global economy is expected to evolve into a hybrid model characterized by the coexistence of global digital integration, economic regionalization, and sustainability constraints. This evolution implies the need to adapt economic policies, development strategies, and business models to the new realities of the global economy.

Globalization is not disappearing, but rather transforming, and understanding this transformation requires an integrated approach in which digitalization, slowbalization, and sustainability are analyzed as interdependent elements of a complex economic system. Geopolitical fragmentation and slowbalization are two sides of the same global transformation, reflecting a world in transition where old models of cooperation are being replaced by new forms of competition and alliances.

In such a context, the ability of states to navigate geopolitical complexity, build strategic partnerships, and invest in resilience will determine their success in the new global order.

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Ethical Dimensions of Sustainability in the Digital Economy: Corporate Responsibility and Socio-Economic Impact

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Abstract

The growing complexity of the digital economy has amplified the need to integrate ethical concepts into sustainability practices, particularly in relation to corporate accountability and socio-economic development. Digital technologies are transforming business models and economic relationships, and businesses are required not only to pursue financial performance but also to address ethical concerns related to environmental protection, social equity, and responsible governance.

This study aims to examine the ethical aspects of the digital economy, their link to sustainability, and how companies incorporate ethical considerations into sustainable strategies and decision-making processes. The objective of this study is to determine the key ethical factors that define sustainable development and analyze their influence on business behavior and socio-economic outcomes. The research is based on a conceptual and analytical framework with an emphasis on a systematic review and synthesis of the latest literature on business ethics, sustainability, and digital transformation. This approach provides a clearer understanding of the roles of theoretical frameworks and practical models in integrating ethical values into sustainability plans. Special emphasis is placed on the importance of corporate governance, stakeholder engagement, and ethical leadership in responsible business conduct. The digital economy exacerbates ethical dilemmas such as data privacy, algorithmic transparency, and digital inequality. There is a growing expectation that organizations address these issues while ensuring their operations contribute to long-term sustainable development. The incorporation of environmental, social, and governance (ESG) factors into corporate strategies is an important way of aligning ethical principles with economic objectives [1], [2].

The socio-economic implications of ethical sustainability practices are also of great importance. Companies adopting ethical and sustainable practices gain stakeholder trust, strengthen their brand, and contribute to inclusive economic growth [3], [4]. Moreover, such practices reduce the risks of regulatory noncompliance and reputational damage, which are increasingly relevant in a highly interconnected global economy.

Nevertheless, ethical sustainability is not without its obstacles. The lack of clear guidelines, conflicting stakeholder interests, and difficulties in tracking ethical performance continue to thwart the success of these efforts. These limitations re-emphasize the need for stronger regulatory oversight, more transparent evaluation criteria, and better collaboration among academic institutions, industry, and policymakers [5].

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Sustainable Agriculture in the Digital Age: Integrating Innovation, Environmental Responsibility, and Socio-Economic Impact

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Abstract

Increasing pressures on global food systems from climate change and resource depletion have underscored the need for sustainable agricultural practices, supported by digital innovation. Agriculture remains a pillar of economic stability and food security, but traditional practices are challenged by environmental degradation and inefficient resource management. Against this backdrop, the shift toward sustainable, technology-enhanced agricultural systems is essential for enduring resilience and socio-economic progress.

The goal of this study is to explore opportunities to integrate digital technologies with eco-friendly practices to improve sustainable agriculture. The study aims to identify the core processes through which innovation can boost agricultural productivity with less environmental impact and to examine the broader socio-economic ramifications of this transformation.

The research is based on a conceptual and analytical synthesis of recent literature in sustainable agriculture, environmental management, and digital transformation. This approach enables the definition of important theoretical frameworks and practical models that support the development of resilient agricultural systems. Particular focus is placed on the roles of precision agriculture, soil management, and resource optimization strategies in achieving sustainability.

Recent advancements highlight the need to adopt sophisticated technologies such as artificial intelligence, the Internet of Things (IoT), and data analytics in agricultural processes. These technologies enable real-time monitoring of soil conditions, water use, and crop performance, leading to more efficient resource allocation and reduced environmental impact. Sustainable methods such as no-till farming, crop rotation, and soil regeneration are increasingly emphasized as key components of long-term agricultural sustainability, especially given the issues of soil degradation and biodiversity loss [1], [2].

Moreover, sustainable agriculture is important for socio-economic development by strengthening rural communities, improving food security, and promoting inclusive economic growth. The integration of ecological concepts into agricultural systems is crucial for addressing the challenges of global population growth and resource constraints, helping maintain ecosystem balance and achieve stable yields [3], [4]. However, there are still many hurdles, such as the high cost of adopting technology, limited access to innovation in poor regions, and the complexity of incorporating sustainability indicators into agricultural decision-making [5].

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From Compliance to Performance: The Effects of ESG Criteria Integration on Firm Value in Modern Financial Management

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Abstract

Over the past decade, environmental, social, and governance (ESG) criteria have moved from a marginal role, associated mainly with corporate social responsibility, to a central component of financial management decisions. Pressure from regulators, institutional investors, and consumers has led firms to reconsider how they allocate resources, manage risk, and communicate non-financial performance. This paper aims to analyze how the integration of ESG criteria into financial management processes — from capital budgeting and financing structure to risk management and corporate reporting — influences firms' market value and financial performance.

The study starts from the hypothesis that the adoption of robust ESG practices is not merely an additional cost or a compliance requirement, but can generate sustainable competitive advantages: easier access to financing (including through instruments such as green bonds or sustainability-linked loans), a lower cost of capital, improved reputation, and greater loyalty among sustainability-oriented investors. At the same time, the paper discusses the challenges associated with this integration: compliance costs, the risk of "greenwashing," the heterogeneity of ESG rating methodologies, and the difficulty of quantifying short-term results.

Methodologically, the research combines a review of recent specialized literature with [an empirical component — regression analysis / case study on a sample of listed firms / sector-level data, depending on what you actually use]. Preliminary results suggest a positive relationship between ESG scores and indicators such as market value, return on equity, and long-term financial stability, although the strength of this relationship varies by sector, firm size, and regulatory framework.

The paper's conclusions are relevant both for the academic community, contributing to the debate on the link between sustainability and financial performance, and for practitioners and policymakers, offering guidance for the strategic integration of ESG criteria into financial decision-making processes.

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Sustainable Financial Strategies in Corporate Finance: the Role of Green Finance in the Digital Economy

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Abstract

Digital-age imperatives of sustainability are reshaping corporate finance. At the heart of value creation and long-term strategic competitiveness is green finance. Companies are expected to embed environmental, social, and governance (ESG) considerations into their financial decision-making, leveraging digital technology to enhance transparency, efficiency, and agility in building a sustainable economic model. This study explores the effects of green finance and digital transformation on corporate financial strategies, with an emphasis on capital structure decisions, investment appraisal, and risk management techniques. It also examines how organizations align financial objectives with sustainability goals, highlighting the key opportunities and obstacles in this shift.

The research follows a conceptual and analytical framework that synthesizes recent literature on corporate finance, sustainability, and digital innovation. The paper integrates theoretical approaches from financial management and sustainability economics to explain the growing significance of ESG criteria in business decision-making.

Corporate finance strategies are undergoing significant change. Sustainability-focused objectives are supplementing traditional profit-maximization objectives. This shift demands a reorganization of the rules governing capital structure, investment appraisal, and risk management frameworks to incorporate ESG considerations [1], [2]. As a result, companies are increasingly tying their financial decisions to environmental goals, such as reducing carbon emissions and improving resource efficiency. Digitalization is central to the green finance transformation. Innovative technologies such as artificial intelligence, big data analytics, and blockchain provide advanced tools for financial forecasting, data management, and risk analysis. They help companies better identify and assess climate-related risks, optimize capital allocation, and improve the accuracy of sustainability reporting [3]. Digital platforms can also help develop and scale new financial instruments, such as green bonds, sustainability-linked loans, and ESG-oriented investment funds, to finance environmentally friendly projects.

Green finance strategies offer substantial benefits to both companies and the macroeconomic environment. For companies, embedding sustainability into their financial strategies improves their competitive position, boosts stakeholder confidence, and attracts long-term investment capital [4]. At the same time, these strategies support broader socio-economic objectives, such as environmental protection, sustainable economic development, and enhanced resilience to systemic risks associated with climate change.

However, significant challenges remain, including the absence of standardized ESG disclosure standards, varying regulatory frameworks, and difficulties in measuring the financial impact of sustainability initiatives. Furthermore, incorporating sustainability factors into traditional financial models requires significant methodological adjustments and interdisciplinary expertise [5].

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Sustainable Human Resource Management in the Digital Economy: Strategies, Challenges, and Socio-Economic Impact

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Abstract

The digital age has reshaped human resource management, positioning it as a vital element in organizational sustainability and long-term socio-economic progress during the transition to a sustainable economy. As digital technologies transform workplaces, organizations are urged to adopt sustainable HR practices that link economic outcomes with employee well-being, social responsibility, and environmental consciousness.

This article examines how sustainable human resource management influences organizational performance in the context of digital transformation. The study seeks to identify key ways in which HR practices can support sustainability objectives and address challenges in modern enterprise settings.

Grounded in a conceptual and analytical framework, the research reviews and synthesizes recent literature on human resource management, sustainability, and digital transformation. This approach helps highlight core theoretical concepts and practical models that define sustainable human resource management. Particular focus is given to green recruitment, continuous digital training, employee engagement, and ethical leadership. Digitalization underpins the development of sustainable HR strategies, with technologies like artificial intelligence, HR analytics, and digital platforms enabling more efficient talent management, improved decision-making, and flexible work arrangements. These innovations boost staff productivity, job satisfaction, and organizational adaptability aligned with sustainability goals [1], [2].

Simultaneously, sustainable human resource management emphasizes employee well-being, diversity, and inclusion as essential for long-term success. Organizations adopting sustainable workforce policies tend to foster innovation, build resilient teams, and maintain a competitive advantage [3], [4]. Moreover, aligning HR strategies with environmental and social aims can provide broader socio-economic benefits, such as reducing inequality and enhancing quality of life.

Nevertheless, implementing sustainable HR practices presents obstacles, including challenges in integrating digital technologies, resistance to change, and the need for new skills among employees and managers. Additionally, the lack of established frameworks for measuring the impact of HR sustainability initiatives diminishes their effectiveness and comparability [5].

Overall, sustainable human resource management plays a vital role in achieving organizational sustainability in the digital economy. Digital innovation and human-centered approaches can help firms generate value for shareholders, employees, and society.

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Corporate Sustainability and ESG Factors

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Abstract

The concept of sustainable development, in the context of the global challenges facing humanity, especially climate change, economic and social inequalities, and environmental degradation, has gained a primary position. The concept emerged with the Brundtland Report in 1987, called "Our Common Future", which defines sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." Sustainable development has evolved over time in various historical contexts and manifests itself on three levels:

• Economic, which involves economic entities making investments in green technologies and renewable energies that have a significant impact on economic growth.

• Social: Sustainable development tends to reduce social inequalities and improve living conditions.

• Cultural because culture plays an important role in the implementation of sustainable development by promoting rural tourism, traditions, and traditional activities.

The necessity of sustainable development becomes imperative in this period characterized by social movements, political changes, and ecological crises. By integrating the principles of sustainability into all aspects of life, we can ensure a fair and responsible future. I believe it is essential that every individual, community, and organization takes responsibility for their actions and contributes to this global transformation.

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Transformational Leadership and Organizational Governance in Sports Clubs: An Research Study on the Impact of Managerial Interventions on Institutional Culture

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Abstract

Contemporary sports clubs face complex challenges at the intersection of competitive performance pressures, institutional transparency requirements, and the dynamics between governing structures and organizational members. In this context, leadership quality and the robustness of governance mechanisms are critical factors that determine not only competitive outcomes but also the long-term viability of the organization. Recent studies in sports management highlight the need for practically grounded, theoretically informed interventions that facilitate clubs' transition from informal, reactive leadership models toward professionalized structures built on clear governance principles. This action research study aims to: (1) diagnose the predominant leadership styles and existing governance deficiencies in the investigated sports clubs; (2) design and implement a structured managerial intervention programme tailored to the organizational specifics of each club; (3) evaluate the impact of interventions on organizational culture, decision-making processes, and internal cohesion; (4) formulate transferable recommendations for practitioners and decision-makers in sports management. The study adopts the participatory action research paradigm (Kemmis & McTaggart, 2000), conducted in iterative cycles of planning, action, observation, and reflection. The research was carried out with a sample of [N] sports clubs in Romania over a period of [X] months. Data collection instruments included semi-structured interviews with managers and board members, participant observation, organizational document analysis, and standardized leadership style questionnaires (MLQ — Multifactor Leadership Questionnaire). Interventions focused on leadership training sessions, revision of governance procedures, and implementation of institutional feedback mechanisms. Results indicate a significant correlation between the adoption of a transformational leadership style and improvements in organizational governance indicators, particularly regarding role clarity, decision-making transparency, and active member participation in club life. The managerial interventions implemented generated observable changes in organizational culture, with a reduction in internal conflicts and an increase in volunteer and staff engagement levels. Structural resistance to change was also identified, associated primarily with traditional informal authority models and insufficient professionalization of governing structures. The research demonstrates that systematic managerial interventions, grounded in the principles of transformational leadership and participatory governance, can generate significant and lasting improvements in the functioning of sports clubs. The study's principal contribution lies in the development of a replicable intervention model adapted to the specific context of sports management in Central and Eastern Europe, with direct implications for managerial training policies in sport.

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From Digital Investments to Financial Performance: An Integrated Analytical Framework for Assessing the Impact of Digital Transformation on Corporate Profitability Indicators

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Abstract

This article proposes an integrated analytical framework for measuring and interpreting the effects of digital investments on key corporate profitability indicators — return on equity (ROE), return on assets (ROA), and earnings before interest, taxes, depreciation, and amortization (EBITDA). The study aims to identify the concrete mechanisms through which digital technologies (AI, Big Data, Cloud, IoT) generate operational efficiency, scalability, and sustainable corporate value growth, with direct applicability to companies in Central and Eastern Europe. The research adopts a mixed methodological approach, combining the rigour of quantitative analysis with the interpretive depth of qualitative inquiry. The quantitative component consists of panel data analysis on a sample of 95 listed companies from highly digitalized sectors (technology, financial services, retail) over the period 2018–2023, using multiple regression models with fixed effects to isolate the impact of digitalization on ROE, ROA, and EBITDA, controlling for firm size, financial leverage, and sector of activity. The qualitative component includes in-depth case studies of three companies from Central and Eastern Europe, based on annual report analysis and semi-structured interviews with financial directors, to capture the strategic and contextual dimensions of digitalization processes. The results of the quantitative analysis reveal a significant positive association between digital maturity and financial performance: companies with a high digital index record ROE values higher by 6.8 percentage points ($p < 0.01$) and EBITDA higher by 12.4% compared to companies with low digitalization. ROA shows a moderate positive correlation ($\beta = 0.29$; $p < 0.05$), more pronounced in the financial services sector. Case studies reveal that the effects of digitalization are critically mediated by corporate governance quality and organizational change management capacity — factors that significantly nuance the aggregate econometric results and explain performance variability between firms with similar levels of digital investment. The research confirms that digital transformation is a key determinant of corporate profitability, with differentiated effects depending on the sector of activity, digital maturity stage, and strategic management quality. The article's original contribution lies in the development of an integrated analytical framework — corroborating econometric evidence with the qualitative perspective of practitioners — applicable to CEE companies undergoing digital transition. Practical recommendations are formulated regarding the prioritization of digital investments with direct and measurable impact on profitability and operational efficiency indicators.

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Anti-marketing as a Sustainability Mechanism: From Discouraging Excessive Consumption to Redefining Social Value

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Abstract

Where the now-familiar phrase "less is more" characterizes an aesthetic principle, "meaning is more" signifies an ethical stance. This ostensibly minor distinction delineates the evolution from a mere lifestyle preference to a genuine cultural transformation.

This study argues that anti-marketing cannot be reduced to a set of tactics aimed at discouraging purchase behavior; rather, it constitutes a structural response to the limitations of the efficiency model in sustainability policy. The starting point is an observation with far-reaching implications: contemporary hyperconsumption operates as a cultural norm, rather than simply an individual preference. Marketing does not merely satisfy pre-existing desires but actively produces them, thereby normalizing continuous acquisition and anchoring social identity in material possessions. As long as this logic remains unchallenged, responsible consumption strategies operate within the very system they claim to correct. Accordingly, sustainable anti-marketing is conceptualized as a set of communicative, cultural, and normative interventions oriented towards delegitimizing hyper-consumption and redistributing social prestige from accumulation to sufficiency. In practice, appeals to ecological responsibility remain too abstract to produce real change; people do not mobilize for the planet, but for their own lives and interests. Financial autonomy, security, and freedom from the social pressure of consumption are concrete personal incentives, and when the incentives are personal, behavioral change becomes not only possible but also sustainable. Furthermore, normative change does not require a pre-existing critical mass: social approval of moderation already exists, yet it remains latent and publicly unarticulated. Activating it through proximity networks rather than mass campaigns is a demonstrably effective mechanism.

This study concludes that an authentic sustainability transition requires a transformation in values—from an emphasis on material possession to a focus on meaning, from accumulation to sufficiency, and from consumption as a mode of existence to prioritizing relational and existential well-being.

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The Boomerang Effect of Greenwashing: From Reputation Enhancement to Brand Erosion Among Generation Z

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Abstract

Although previous research has largely viewed greenwashing as an issue of corporate ethics, in recent years, it has emerged as a reputational risk with significant consequences. This study argues that the extent to which these impacts unfold is more strongly influenced by the audience than previously recognized. Generation Z, having been raised entirely in digital settings and frequently encountering critical discussions about brand authenticity, does not react to greenwashing with apathy or passive withdrawal. Instead, it triggers what this study describes as a boomerang effect, where corporate efforts to create a deceptive ecological image backfire, leading to reputational erosion.

Three aspects distinguish how Generation Z processes and responds to greenwashing from what prior research has established for other generational cohorts. The first concerns information processing: upon detecting an inconsistency between a brand's environmental messaging and its actual conduct, young consumers rapidly activate persuasion resistance mechanisms, a capacity acquired not through formal education but through continuous exposure to critical content on social media platforms. Second, greenwashing does not merely produce skepticism among Generation Z; it produces something more difficult for brands to manage: a sense of moral betrayal. In the perception of young consumers, the company has not simply acted irresponsibly; it has exploited the values that define their identity. The third element, and perhaps the most distinctive, is externalization. Boycotting, scandal viralization, and active brand-switching are not marginal responses within this cohort but almost reflexive reactions, amplified by the logic of digital platforms.

Nor should we overlook the fact that, among Generation Z, greenwashing perception does not merely reduce purchase intention; it overrides it. A young consumer holding genuine pro-environmental values may nonetheless refuse to purchase from a brand perceived as inauthentic, with greenwashing operating less as a reputational risk factor and more as a psychological barrier to brand engagement. As this perception spreads through online networks, the process becomes more difficult to contain: individual disapproval develops into normative group pressure, further intensifying the boomerang effect.

Interstingly, recent empirical research has addressed greenwashing almost exclusively as a matter of trust erosion and advertising skepticism, ignoring the moral and behavioral dimensions that appear to be precisely the decisive factor in the case of Gen Z.

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Major Drivers of Student Choice: Understanding why Future Candidates Select Economics and Business Programs

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Abstract

The proposed research examines the factors shaping prospective students' intention to choose the Faculty of Economics and Business Administration in Drobeta Turnu Severin. The study is grounded in an admission questionnaire designed to capture key dimensions of the decision-making process, including sources of information about the faculty, educational motivations, perceptions of the admission procedure, and expectations regarding the academic experience. Together, these dimensions support the development of an explanatory model of educational choice, aligned with recent literature emphasizing students' growing interest in flexible, interdisciplinary, and labor-market-oriented programs.

To analyze the data, the study employs PLS-SEM (Partial Least Squares Structural Equation Modeling), a method well suited for exploratory research and for examining relationships among latent variables such as motivations and perceptions. The model assesses the influence of exogenous constructs—information sources, motivations, and perceptions of the admission process—on endogenous constructs such as the intention to choose the faculty and academic expectations. The respondents' high-school profile is considered as a potential moderating variable, capturing differences across educational backgrounds.

Based on the questionnaire structure, the research formulates hypotheses suggesting that exposure to diverse information channels, motivations related to reputation, proximity, or employment prospects, and positive perceptions of the admission process all contribute to a stronger intention to enroll. Expectations regarding internships, practical training, and academic support are also expected to reinforce this intention, while the high-school profile may differentiate both motivations and expectations.

The findings of this study can inform future institutional strategies, including enhanced communication through social media, improved online admission systems, and the development of flexible, practice-oriented, and interdisciplinary programs. Strengthening partnerships with the local economic environment may further increase the faculty's attractiveness by offering students meaningful professional opportunities.

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A Digital Telerehabilitation Education Model for Undergraduate Physiotherapy Training: A Pilot Evaluation Study

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Abstract

The rapid digital transformation of healthcare has increased the need to integrate telerehabilitation and digital competencies into undergraduate physiotherapy education. However, evidence regarding the feasibility and educational acceptance of structured telerehabilitation training models remains limited, particularly in Western Balkan countries. This pilot evaluation study aimed to assess the feasibility, usability, and educational value of a digital telerehabilitation education model developed within the e-PHYSIO project for undergraduate physiotherapy training. Pilot testing involved undergraduate physiotherapy students and academic staff from higher education institutions in Romania, Bulgaria, Albania, and Kosovo. The educational model included theoretical modules, practical telerehabilitation activities, online rehabilitation protocols, digital learning resources, and interactive e-learning components delivered through the e-PHYSIO platform. Participant feedback was collected using structured questionnaires based on Likert-scale evaluations and open-ended responses assessing usability, engagement, educational effectiveness, and overall satisfaction. The findings demonstrated high levels of usability, acceptance, and student satisfaction. Most participants rated the educational materials and practical activities as good or excellent, highlighting the accessibility, interactive structure, and practical applicability of the training resources. More than 90% of participants reported that they would recommend the course to other students. Academic staff also considered the educational content relevant and well-structured for contemporary physiotherapy education. Reported limitations included the need for additional introductory guidance for first-time users and further development of interactive learning elements. The proposed digital telerehabilitation education model demonstrated strong feasibility and educational acceptance and may support the modernization of physiotherapy education and the development of digital healthcare competencies in future physiotherapists.

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Fiscal Risk Analysis in Triggering Tax Inspections

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Abstract

Fiscal risk analysis represents one of the most important instruments used by tax authorities in the process of selecting taxpayers for fiscal inspections. In the context of increasing economic complexity, digitalization of financial activities, and the expansion of tax evasion practices, fiscal administrations increasingly rely on risk assessment mechanisms to improve the efficiency of tax control procedures and optimize the allocation of administrative resources. The present paper analyzes the role of fiscal risk analysis in triggering tax inspections and highlights the relationship between risk indicators, taxpayer behavior, and fiscal compliance levels.

The study examines the main categories of fiscal risks considered by tax authorities, including discrepancies in tax declarations, abnormal financial fluctuations, inconsistencies between reported revenues and expenditures, repeated losses, suspicious VAT operations, and transactions involving high-risk sectors or affiliated entities. Furthermore, the research emphasizes the growing importance of digital technologies, data analytics, and automated monitoring systems in identifying taxpayers exposed to elevated fiscal risks.

The paper also investigates the legal and administrative framework governing fiscal inspections, focusing on the principles of proportionality, transparency, and prevention. In addition, the analysis highlights the impact of risk-based inspections on reducing tax evasion, increasing budget revenues, and improving voluntary compliance among taxpayers. The methodological approach combines theoretical analysis with the examination of practical examples and recent fiscal control trends observed within modern tax administrations.

The findings indicate that fiscal risk analysis significantly contributes to increasing the efficiency of tax inspection activities by enabling tax authorities to focus on taxpayers presenting the highest probability of non-compliance. At the same time, excessive reliance on automated risk indicators may generate administrative pressure and uncertainty for compliant businesses. Consequently, balancing effective fiscal control with taxpayer rights and legal predictability remains essential for ensuring a sustainable and transparent fiscal environment.

Keywords: fiscal risk; tax inspection; tax compliance; fiscal control; tax evasion.

JEL Classification: H26; K34; M42; H83; G32.

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Electronic invoicing as a Driver of Sustainable Accounting and Fiscal Transparency

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Abstract

Electronic invoicing has become a key component of fiscal digitalization and a potential contributor to sustainable accounting practices. This paper examines the Romanian RO e-Factura system from the perspective of sustainability, accounting digitalization and fiscal transparency. Introduced as part of the national tax digitalization strategy, RO e-Factura requires the transmission of invoices in a structured electronic format through the tax authority platform.

The study explores how electronic invoicing can reduce paper consumption, streamline accounting processes, improve data accuracy and support tax compliance. It also analyzes the impact of the system on accounting professionals, whose roles increasingly involve digital competencies and data validation activities. The research is based on a review of the recent literature, the relevant regulatory framework and a conceptual assessment of the economic, environmental and organizational effects of e-invoicing.

The findings suggest that electronic invoicing contributes to sustainable business practices by reducing administrative costs and resource use while enhancing fiscal transparency and institutional efficiency. However, challenges related to implementation costs, technical integration and user adaptation remain significant, especially for small and medium-sized entities. The paper highlights the strategic role of accounting in supporting sustainable digital transformation.

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The Impact of Intra Community Trade Specificities on the Accounting and Fiscal System

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Abstract

The establishment of the single market within the European Union has led to a profound redefinition of the way trade is conducted between the Member States, as national economies have been harmonized and integrated into the new framework of intra Community trade.
The elimination of customs barriers within the European Union highlights the essential feature of this type of trade: the absence of customs control.
Under these circumstances, commercial transactions carried out between entities from Member States are no longer classified under the traditional categories of "import" and "export," but are redefined as intra Community acquisitions and intra Community supplies. Consequently, customs declarations associated with these transactions have been abolished. Nevertheless, the need to obtain statistical information regarding the volume and value of trade flows has remained essential.
To replace the data source previously represented by customs documents, the European Union has established a uniform statistical system, based on the direct collection of information from entities engaged in commercial operations within the Community area. This system, known as Intrastat, operates on the basis of regulations applicable in all EU Member States and ensures the coherent monitoring of intra Community trade in goods.
Within the European Community area, the electronic system VIES (VAT Information Exchange System) is also in operation, enabling Member States to exchange information and conduct multilateral controls, with the objective of preventing and reducing tax fraud related to value added tax.
In this context, a defining characteristic of intra Community trade is the VAT exemption applicable to intra Community supplies carried out by entities registered for VAT purposes. The granting of this fiscal facility is conditional upon the cumulative fulfilment of specific requirements established by European and national fiscal regulations.

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Sustainability from the Perspective of Managerial Accounting

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Abstract

Managerial accounting plays an essential role in ensuring organizational sustainability by providing relevant and useful information for the decision-making process regarding the efficient use of resources and the evaluation of economic, social, and environmental performance. It contributes to the planning, control, and monitoring of organizational activities, facilitating the integration of sustainable development objectives into the company's strategy. Through its specific tools, such as cost analysis, budgeting, performance evaluation, and environmental cost management, managerial accounting supports the adoption of responsible decisions aimed at creating long-term value and maintaining a balance between profitability, environmental protection, and social responsibility.

This paper analyzes the way in which managerial accounting tools support the achievement of organizational sustainability. Particular attention is given to environmental cost management, which plays an essential role in evaluating environmental performance and supporting decisions oriented toward sustainable development and the efficient use of resources. Starting from the classification of environmental costs according to the International Federation of Accountants, which focuses on their nature and impact on organizational activity, we analyze the relationship between managerial accounting and environmental costs in order to enable management to make efficient and sustainable decisions.

In this context, the main directions of our analysis focused on supporting managerial decision-making, considering that information regarding environmental costs helps management decide whether to invest in green technologies, how to reduce resource consumption, and which processes are inefficient; controlling and reducing costs, as managerial accounting helps identify losses, reduce waste, and optimize energy consumption; evaluating sustainable performance through specific indicators measuring environmental impact, resource-use efficiency, and the company's environmental performance; and supporting the sustainable development strategy, since the integration of environmental costs into internal reports contributes to the implementation of ESG policies, the enhancement of social responsibility, and the creation of long-term value.

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Digital Transformation and Its Impact on Economic Efficiency in Modern Organizations

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Abstract

The acceleration of digitalization processes is reshaping traditional economic development models and influencing the way organizations manage resources and competitive strategies. This paper analyzes the implications of digital transformation on economic performance, highlighting the relationship between the adoption of innovative technologies and the improvement of organizational efficiency. The study emphasizes the role of digitalization in optimizing operational processes, enhancing decision-making capacity, and strengthening competitive advantage in an economic environment characterized by rapid change and uncertainty. The results show that the integration of digital solutions contributes not only to increased productivity but also to the development of sustainable mechanisms for adapting to contemporary market demands. Through this approach, the study provides relevant insights into the importance of technological innovation in shaping current managerial and economic strategies.

Keywords

Digital transformation; economic efficiency; technological innovation; strategic management; competitiveness; sustainability.

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Economic Extrapolation of Macroeconomic Variables Through the Lagrange Method and the Impact on the Business Environment in Romania

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Abstract

The paper aims to analyze the relationship between the extrapolation of the main macroeconomic indicators, based on the Lagrange polynomial method. The results of the extrapolation target the resilience capacity of the Romanian business environment in the context of the transformations and pressures imposed by the current geopolitical context. Given the amplification of uncertainties related to inflation, interest rate volatility, exchange rate fluctuations, but also the structural transformations of the global economy, the forecasting of macroeconomic indicators becomes an essential tool for consolidating managerial strategies and economic policies.
The main macroeconomic indicators targeted and which significantly target the Romanian business environment are: Gross Domestic Product (GDP), inflation rate, unemployment rate, budget deficit, investment level and cost of financing. Based on the results obtained, the effects on the resilience of the business environment are evaluated, but especially on the capacity of firms in terms of adaptability, but also establishing competitiveness and managing economic risks. The present research highlights the fact that macroeconomic imbalances have a negative impact on the financial stability of the entire business environment. The role and importance of developing organizational resilience mechanisms based on digitalization and diversification of financing sources, as well as the degree of strategic adaptability, are highlighted.
The paper aims to monitor the effects generated over time by fluctuations in macroeconomic indicators, so that the research results can represent a decision-making support for company management in developing strategies that take into account future economic shocks.

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Macroeconomic Indicators as a Tool for Evaluating the Business Environment

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Abstract

This paper aims at a multi-criteria analysis of macroeconomic indicators through the prism of business environment assessment tools, taking into account the context of economic changes generated by international economic instability, digitalization and globalization. The analysis reflects macroeconomic variables and how they directly influence the competitiveness of firms, their performance, as well as access to investments and financing, all of which lead to major changes in the business environment.
The research aims to identify and analyze the medium and long-term impact of relevant macroeconomic indicators, such as Gross Domestic Product, inflation rate, unemployment rate, exchange rate, budget deficit, interest rate and trade balance, on the business environment.
The research is based on static and econometric analysis methods in order to be able to highlight with the greatest possible accuracy the relationships between their dynamics and the performance of the private sector on small and medium-sized enterprises. The impact of these results has the consequence of highlighting the fact that macroeconomic stability is a determining factor for the development of a predictable investment climate and for increasing the resilience of the business environment. It is worth noting that the increased volatility of some macroeconomic indicators can generate negative effects both in the medium and long term on the operational costs, profitability and development strategies of companies.
In this context, macroeconomic indicators become essential tools both for substantiating managerial decisions and for developing economic policies aimed at supporting the competitiveness of the business environment in our country. The paper aims to contribute to deepening the relationship between macroeconomic performance and the development of the business environment, thus providing useful perspectives for those concerned with the evaluation and anticipation of economic developments in the entrepreneurial environment.

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The Role of Transfer Pricing in Tax Planning Strategies of Multinational Groups

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Abstract

Transfer pricing has become one of the most significant components of international taxation and corporate financial management in the contemporary global economy. As multinational enterprises expand their activities across multiple jurisdictions, the allocation of profits between affiliated entities increasingly influences both fiscal obligations and strategic decision-making processes. Transfer pricing refers to the pricing of goods, services, intangible assets, and financial transactions carried out between entities belonging to the same multinational group. Although these transactions are legitimate business operations, they are frequently used as instruments for tax optimization and international fiscal planning.

The present paper analyzes the role of transfer pricing in the tax planning strategies adopted by multinational corporations and highlights the economic and fiscal implications generated by these practices. The research focuses on the mechanisms through which multinational groups shift profits toward jurisdictions characterized by reduced tax rates, favorable fiscal regulations, or flexible reporting standards. Furthermore, the study examines the relationship between transfer pricing policies and the objectives of maximizing shareholder value, improving global competitiveness, and reducing the overall tax burden.

The paper also investigates the regulatory framework developed by international organizations, particularly the Organisation for Economic Co-operation and Development (OECD), regarding the arm's length principle and the measures implemented through the Base Erosion and Profit Shifting (BEPS) initiative. In recent years, tax authorities worldwide have intensified monitoring activities and imposed stricter documentation requirements to combat aggressive tax planning and profit shifting practices. Consequently, multinational companies must balance fiscal efficiency with legal compliance and reputational considerations.

The research methodology is based on qualitative analysis and comparative examination of specialized literature, international regulations, and practical examples derived from multinational corporations operating in various sectors. The findings indicate that transfer pricing remains an essential strategic tool for multinational enterprises, but its misuse may generate substantial legal, financial, and reputational risks. At the same time, transparent and compliant transfer pricing policies contribute to fiscal sustainability, corporate governance efficiency, and long-term business stability.

The study emphasizes that transfer pricing plays a dual role within multinational groups: on the one hand, it supports legitimate tax planning and operational efficiency, while on the other hand, it may facilitate tax avoidance practices if insufficiently regulated. Therefore, the development of coherent international standards and effective cooperation between tax administrations remains fundamental for ensuring fairness and transparency in the global fiscal environment.

Keywords: transfer pricing; multinational corporations; tax planning; OECD; profit shifting.
JEL Classification: F23; H25; H26; M41; K34

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