

Universitatea "Ștefan cel Mare" Suceava

LISTĂ LUCRĂRI

Comisia de Științe Economice și Administrarea Afacerilor

Domeniul de Abilitare: "Contabilitate"

Candidat: Ciubotariu Marius-Sorin – Doctor din anul 2015 –

Diplomă de Doctor în Domeniul: Contabilitate

Instituția de învățământ superior: Universitatea "Ștefan cel Mare" din Suceava

Facultatea: Facultatea de Economie, Administrație și Afaceri

Departamentul: Departamentul de Contabilitate, Audit și Finanțe

Lucrările selectate sunt din perioada: 2011 - prezent

SUCEAVA, 2021

a) **Lista celor maximum 10 lucrări** considerate de candidat a fi cele mai relevante pentru realizările profesionale proprii:

1. **Ciubotariu M.S.**, Socoliuc M., Grosu V., Mihaila S., Cosmulese C.G. (2021). *Modeling the relationship between integrated reporting quality and sustainable business development*, Journal of Business Economics and Management, 22(6), pp.1531-1550, DOI: <https://doi.org/10.3846/jbem.2021.15601>.

<https://journals.vgtu.lt/index.php/JBEM/article/view/15601/10803>.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000719871400005>.

2. Cosmulese C.G., Socoliuc M, **Ciubotariu M.S.**, Grosu V., Mateş D. (2021). *Empirical study on the impact of evaluation of intangible assets on the market value of the listed companies*, Journal E+M Economics and Management, 2021, Vol. 24, Issue 1, Pages: 84-101, ISSN: 1212-3609, eISSN:2336-5064, DOI: <https://doi.org/10.15240/tul/001/2021-1-006>.

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<https://www.webofscience.com/wos/woscc/full-record/WOS:000630436900006>.

3. Cosmulese C.G., Burciu A., Socoliuc M., **Ciubotariu M.S.**, Kicsi R., Grosu V. (2021). *Optimization model for sustainable food supply based on consumer behavior typology. The case of the Chisinau urban area*, Argumenta Oeconomica, 1(46) 2021, PL ISSN 1233-5835, WOS:000715554400011, DOI: 10.15611/aoe.2021.1.11.

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<https://www.webofscience.com/wos/woscc/full-record/WOS:000715554400011>.

4. Grosu V., Mateş D., Zlati M.L, Mihăilă S., Socoliuc M., **Ciubotariu M.S.**, Tănasă S.M. (2020). *Econometric model for readjusting the significance threshold level based on the quick audit tests used for the sustainable companies*, Audit and Financial Control Tools Aimed at Ensuring the Sustainable Performance of Organizations, *Sustainability* 2020, 12(19), 8136, Publicat la data: 2 octombrie 2020, Accession Number: WOS:000587163200001, ISSN: eISSN: 2071-1050, DOI: <https://doi.org/10.3390/su12198136>.

<https://www.mdpi.com/2071-1050/12/19/8136>.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000587163200001>.

5. Socoliuc M., Cosmulese C.G., **Ciubotariu M.S.**, Mihăilă S., Arion I.D., Grosu V., (2020). *Sustainability reporting as a mixture of CSR and sustainable development. A model for micro-enterprises within the Romanian forestry sector*, *Sustainability* 2020, 12(2), 603, Publicat la data: 2 ianuarie 2020 Accession Number: WOS: 000516824600161, ISSN: eISSN: 2071-1050, DOI: <https://doi.org/10.3390/su12020603>.

<https://www.mdpi.com/2071-1050/12/2/603>.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000516824600161>.

6. Cosmulese C. G., Socoliuc M., **Ciubotariu M.S.**, Mihăilă S., Grosu V., (2019). *An empirical analysis of stakeholder's expectations and integrated reporting quality*, Economic Research-Ekonomska Istrazivanja, Volume: 32 Issue: 1 Pages: 3963-3986, Publicat la data: 1 ianuarie 2019, Accession Number: WOS:000491899200001 ISSN: 1331677X, 18489664, DOI: <https://doi.org/10.1080/1331677X.2019.1680303>.

<https://www.tandfonline.com/doi/full/10.1080/1331677X.2019.1680303>.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000491899200001>.

7. **Ciubotariu M.S.**, Socoliuc M., Mihăilă S., Savchuk, D. (2019). *Companies image: Marketing and financial communications*”, Marketing and Management of Innovations, 2019, Issue: 3; Pages: 223-241; ISSN: 2227-6718 (on-line), ISSN: 2218-4511 (print), Published by Sumy State University, Department of Marketing and Management of Innovative Activity, Rymyskiy-Korsakov st 2, Sumy, 40007, Ukraine, WOS:000488243600017, DOI: <http://doi.org/10.21272/mmi.2019.3-17>.

https://mmi.fem.sumdu.edu.ua/sites/default/files/17_A295-2019.pdf.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000488243600017>.

8. **Ciubotariu M.S.**, Zlati M.L., Nuca D. (2019). *New approaches to testing economic vulnerabilities by the econometrical modeling of the reported financial elements*, The USV Annals of Economics and Public Administration, vol. 19, issue 2 (30), 2019, ISSN 2285-332, On-line ISSN 2344 – 3847, ISSN-L 2285-3332, pag. 175-184.

<http://www.annals.seap.usv.ro/index.php/annals/article/view/1152/992>.

9. Bostan I., Mateș D., Hlaciuc E., Grosu V., Socoliuc M., Andronic B., **Ciubotariu M.S.**, Apetri A., Moroșan Gh., Mihalciuc C. (2015). *Exploitation of fishing resources in Suceava county: Profitability analysis (Rb/T) of specialized farms in a mountainous region*, Archives of Biological Sciences, Official Journal of the Serbian Biological Society, 2015, Volume: 67 Issue: 3; Pages: 909-920; OnLine-First (00):52-52, ISSN: 0354-4664, eISSN: 1821-4339, JCR IF Sinisa Stankovic 29 Novembra 142, Beograd 11060, Serbia, WOS:000366794800018, DOI: 10.2298/ABS140307052B.

<http://www.doiserbia.nb.rs/img/doi/0354-4664/2015/0354-46641500052B.pdf>.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000366794800018>.

10. **Ciubotariu M.S.** (2013). *The role of small and medium enterprises in the modern economy and the importance of IFRS application for SMEs*, The Annals of The „Ștefan cel Mare” University of Suceava, Fascicle of The Faculty of Economics and Public Administration, vol. 13, nr. 1 (17), 2013, ISSN 2285-332, On-line ISSN 2344 – 3847, ISSN-L 2285-3332, pag. 201-210.

<http://www.annals.seap.usv.ro/index.php/annals/article/viewFile/520/561>.

b) Teză de doctorat: Rolul informației contabile în optimizarea comunicării economico-financiare a entităților economice

c) Cărți

1. **Ciubotariu M.S.**, Ilciuc (Sandulachi) A.M., Socoliuc M. (2019). *Politici și practici contabile aplicate în sectorul de acvacultură și piscicultură*, Editura Universității „Ștefan cel Mare”, ISBN 978-973-666-604-9.

<http://www.bibnat.ro/dyndoc/publicatii/CIP/Bibliografia%20cartilor%20in%20curs%20de%20apartie%20-%20CIP%20decembrie%202019.pdf>.

2. Socoliuc M., Chelba A.A., **Ciubotariu M.S.** (2019). *Posibilități de dezvoltare a antreprenoriatului în rândul persoanelor cu handicap*, Editura Universității „Ștefan cel Mare”, ISBN 978-973-666-618-6.

<http://www.bibnat.ro/dyndoc/publicatii/CIP/Bibliografia%20cartilor%20in%20curs%20de%20apartie%20-%20CIP%20decembrie%202019.pdf>.



3. Hlaciuc E., Boghean F. (coord.), Tulvinschi M., Moroșan Gh., Vlad M., Moroșan Dănilă L., Grigoraș Ichim C., Chiriță I., **Ciubotariu M.S.**, Colbu I. (2012). *Bazele contabilității*, Editura Accent, Cluj-Napoca, ISBN 978-606-561-066-8, p. 406, 10 autori.
https://www.researchgate.net/publication/313443290_Bazele_contabilitatii.

d) Articole/studii publicate in extenso în reviste de specialitate de circulație internațională recunoscute

1. **Ciubotariu M.S.**, Socoliuc M., Grosu V., Mihaila S., Cosmulese C.G. (2021). *Modeling the relationship between integrated reporting quality and sustainable business development*, Journal of Business Economics and Management, 22(6), pp.1531-1550, DOI: <https://doi.org/10.3846/jbem.2021.15601>.

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2. **M.S. Ciubotariu**, A.M. Sandulachi, 2021 – „*Integrated reporting and the need of improving the communication process with the stakeholders*”, European Journal of Accounting, Finance & Business, nr. 27/2021, ISSN 2344-102X.

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=27&year=2021>.

3. **M.S. Ciubotariu**, A.M. Sandulachi, 2021 – „*Contribution of integrated reporting to improving the corporate communication process*”, European Journal of Accounting, Finance & Business, nr. 26/2021, ISSN 2344-102X.

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=26&year=2021>.

4. **M.S. Ciubotariu**, C. Petrescu, 2021 – „*The need of transfer pricing rules in minimizing the tax avoidance phenomenon*”, European Journal of Accounting, Finance & Business, nr. 25/2021, ISSN 2344-102X.

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=25&year=2021>.

5. Cosmulese C.G., Burciu A., Socoliuc M., **Ciubotariu M.S.**, Kiesi R., Grosu V. (2021). *Optimization model for sustainable food supply based on consumer behavior typology. The case of the Chisinau urban area*, Argumenta Oeconomica, 1(46) 2021, PL ISSN 1233-5835, WOS:000715554400011, DOI: 10.15611/aoe.2021.1.11.

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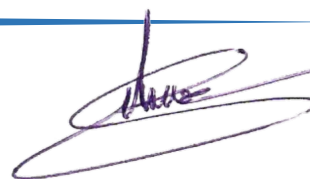
6. Cosmulese C.G., Socoliuc M., **Ciubotariu M.S.**, Grosu V., Mateș D. (2021). *Empirical study on the impact of evaluation of intangible assets on the market value of the listed companies*, Journal E+M Economics and Management, 2021, Vol. 24, Issue 1, Pages: 84-101, ISSN: 1212-3609, eISSN:2336-5064, DOI: <https://doi.org/10.15240/tul/001/2021-1-006>.

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7. **M.S. Ciubotariu**, C. Petrescu, 2020 – „*Base erosion and profit shifting – an overview*”, European Journal of Accounting, Finance & Business, vol. 13, nr. 23/2020, ISSN 2344-102X.

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=23&year=2020>.



9. **M.S. Ciubotariu**, C. Petrescu, 2020 – „*Aspects regarding Base Erosion and Profit Shifting in Romania*”, European Journal of Accounting, Finance & Business, vol. 14, nr. 24/2020, ISSN 2344-102X.

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=24&year=2020>.

9. Grosu V., Mateş D., Zlati M.L, Mihăilă S., Socoliuc M., **Ciubotariu M.S.**, Tănasă S.M. (2020). *Econometric model for readjusting the significance threshold level based on the quick audit tests used for the sustainable companies*, Audit and Financial Control Tools Aimed at Ensuring the Sustainable Performance of Organizations, *Sustainability* 2020, 12(19), 8136, Publicat la data: 2 octombrie 2020, Accession Number: WOS:000587163200001, ISSN: eISSN: 2071-1050, DOI: <https://doi.org/10.3390/su12198136>.

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10. Socoliuc M., Cosmulese C.G., **Ciubotariu M.S.**, Mihăilă S., Arion I.D., Grosu V., (2020). *Sustainability reporting as a mixture of CSR and sustainable development. A model for micro-enterprises within the Romanian forestry sector*, *Sustainability* 2020, 12(2), 603, Publicat la data: 2 ianuarie 2020 Accession Number: WOS: 000516824600161, ISSN: eISSN: 2071-1050, DOI: <https://doi.org/10.3390/su12020603>.

<https://www.mdpi.com/2071-1050/12/2/603>.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000516824600161>.

11. **M.S. Ciubotariu**, 2020 - „*Cloud accounting current form of manifestation of digital accounting*”. Articol publicat în revista European Journal of Accounting, Finance & Business; Volume XXII/2020; Issue (XXII)/February 2020; ISSN: 2344-102X, ISSN-L: 2344-102X.

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=22&year=2020>.

12. **Ciubotariu M.S.**, Socoliuc M., Mihăilă S., Savchuk, D. (2019). *Companies image: Marketing and financial communications*”, Marketing and Management of Innovations, 2019, Issue: 3; Pages: 223-241; ISSN: 2227-6718 (on-line), ISSN: 2218-4511 (print), Published by Sumy State University, Department of Marketing and Management of Innovative Activity, Rymyskiy-Korsakov st 2, Sumy, 40007, Ukraine, WOS:000488243600017, DOI: <http://doi.org/10.21272/mmi.2019.3-17>.

https://mmi.fem.sumdu.edu.ua/sites/default/files/17_A295-2019.pdf.

<https://www.webofscience.com/wos/woscc/full-record/WOS:000488243600017>.

13. Cosmulese C. G., Socoliuc M., **Ciubotariu M.S.**, Mihăilă S., Grosu V., (2019). *An empirical analysis of stakeholder's expectations and integrated reporting quality*, Economic Research-Ekonomska Istrazivanja, Volume: 32 Issue: 1 Pages: 3963-3986, Publicat la data: 1 ianuarie 2019, Accession Number: WOS:000491899200001 ISSN: 1331677X, 18489664, DOI: <https://doi.org/10.1080/1331677X.2019.1680303>.

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<https://www.webofscience.com/wos/woscc/full-record/WOS:000491899200001>.

14. **M.S. Ciubotariu**, 2019 - „*The accounting profession in the digital era*”. Articol publicat în revista European Journal of Accounting, Finance & Business; Volume XI/2019; Issue (XXI)/October 2019; ISSN: 2344-102X, ISSN-L: 2344-102X.

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=21&year=2019>.



15. **M.S. Ciubotariu**, 2019 - „*Renewable energy - a key factor for a sustainable future*”. Articol publicat în revista European Journal of Accounting, Finance & Business; Volume XI/2019; Issue (XXI)/October 2019; ISSN: 2344-102X, ISSN-L: 2344-102X..

<http://www.accounting-management.ro/index.php?pag=showcontent&issue=21&year=2019>.

16. **Ciubotariu M.S.**, Zlati M.L., Nuca D. (2019). *New approaches to testing economic vulnerabilities by the econometrical modeling of the reported financial elements*, The USV Annals of Economics and Public Administration, vol. 19, issue 2 (30), 2019, ISSN 2285-332, On-line ISSN 2344 – 3847, ISSN-L 2285-3332, pag. 175-184.

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17. **M.S. Ciubotariu**, Ș. Avdei, 2018 - „*Production activity - Important rank of the state economy*”, Articol publicat în revista European Journal of Accounting, Finance & Business; Volume VII/2018; Issue (XVII)/June 2018; ISSN: 2344-102X, ISSN-L: 2344-102X.

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18. **M.S. Ciubotariu**, 2016 – „*Aspects regarding the economic and financial communication of the entities and the relationships with users of information*”. Articol publicat în revista European Journal of Accounting, Finance & Business; Volume X/2016; Issue (X)/Month 2016; pag. 102-108; ISSN: 2344-102X, ISSN-L: 2344-102X.

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19. Bostan I., Mateș D., Hlaciuc E., Grosu V., Socoliuc M., Andronic B., **Ciubotariu M.S.**, Apetri A., Moroșan Gh., Mihalciuc C. (2015). *Exploitation of fishing resources in Suceava county: Profitability analysis (Rb/T) of specialized farms in a mountainous region*, Archives of Biological Sciences, Official Journal of the Serbian Biological Society, 2015, Volume: 67 Issue: 3; Pages: 909-920; OnLine-First (00):52-52, ISSN: 0354-4664, eISSN: 1821-4339, JCR IF Sinisa Stankovic 29 Novembra 142, Beograd 11060, Serbia, WOS:000366794800018, DOI: 10.2298/ABS140307052B.

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20. Bostan, Hurjui I., Hlaciuc E., Grosu V., **Ciubotariu M.S.**, 2014 - „*The use of the audit method in assessing the performance of the public health system*”, **Romanian Journal of Legal Medicine** volume 22, issue 4, december 2014, DOI:10.4323/rjlm.2014.283, ISSN 1221-8618 (print), ISSN 1844-8585 (online), pages 283-284, DOI: 10.4323/rjlm.2014.283, WOS:000345553800016.

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21. **Ciubotariu M.S.** (2013). *The role of small and medium enterprises in the modern economy and the importance of IFRS application for SMEs*, The Annals of The „Ștefan cel Mare” University of Suceava, Fascicle of The Faculty of Economics and Public Administration, vol. 13, nr. 1 (17), 2013, ISSN 2285-332, On-line ISSN 2344 – 3847, ISSN-L 2285-3332, pag. 201-210.

<http://www.annals.seap.usv.ro/index.php/annals/article/viewFile/520/561>.

22. I. Mihai, A. Socea, **M.S. Ciubotariu**, 2011 - „*The assets of the company – a theoretical and practical approach that relates in particular to the intellectual capital*”, The Annals of The „Ștefan cel Mare” University of Suceava, Fascicle of The Faculty of Economics and Public



Administration, vol. 11 nr. 2 (14) 2011, ISSN 2285-332, On-line ISSN 2344 – 3847, ISSN-L 2285-3332, pag. 201-207.

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e) Articole/studii in extenso publicate în volumele unor manifestări științifice internaționale recunoscute din țară și din străinătate

1. C. Străpuc, C.G. Cosmulese, **M.S. Ciubotariu**, 2019 - „*Using accounting documents in financial-fiscal investigations*”, publicat în volumul conferinței 34th IBIMA Conference: 13-14 November 2019, Madrid, Spain, „*Vision 2025: Education Excellence and Management of Innovations through Sustainable Economic Competitive Advantage*”, ISBN: 978-0-9998551-3-3, pag. 8956-8969.

http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=6&SID=D1QDbSN81kzm5mG92sQ&page=1&doc=2.

2. C.G. Cosmulese, M.L. Zlati, **M.S. Ciubotariu**, S. Tănasă, C. Coca, C. Iacoban, 2019 - „*The need for the economic and financial sustainability reporting in the current context of internationalization of companies*”, publicat în volumul conferinței 34th IBIMA Conference: 13-14 November 2019, Madrid, Spain, „*Vision 2025: Education Excellence and Management of Innovations through Sustainable Economic Competitive Advantage*”, ISBN: 978-0-9998551-3-3, pag. 8828-8840.

http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=6&SID=D1QDbSN81kzm5mG92sQ&page=1&doc=1.

3. S. Mihăilă, S.M. Tănasă, **M.S. Ciubotariu**, 2019 – „*Landmarks in the evolution of integrated reporting at international level*”, publicat în volumul conferinței 330th IBIMA Conference: 10-11 April 2019, Granada, Spain, „*Education Excellence and Innovation Management through Vision 2020*”, ISBN: 978-0-9998551-2-6, pag. 3163-3171.

<https://ibima.org/accepted-paper/landmarks-in-the-evolution-of-integrated-reporting-at-international-level/>.

4. **M.S. Ciubotariu**, Ș. Avdei, 2019 – „*Practici contabile și fiscale din industria produselor și construcțiilor metalice*”. Articol publicat în volumul Conferinței științifice internaționale - "Provocările contabilității în viziunea tinerilor cercetători", ediția a III – a, 15.03.2019, Academia de Studii Economice din Moldova, Chișinău, R. Moldova, pp. 160-168, ISBN 978-9975-75-950-2.

<http://www.ase.md/facultatea/contabilitate/cercetare/conferinte-si-simpozioane.html>.

5. **M.S. Ciubotariu**, A.M. Sandulachi, 2019 – „*Politici și tratamente contabile privind activele biologice în piscicultură*”. Articol publicat în volumul Conferinței științifice internaționale "Provocările contabilității în viziunea tinerilor cercetători", ediția a III – a, 15.03.2019, Academia de Studii Economice din Moldova, Chișinău, R. Moldova, pp. 169-177, ISBN 978-9975-75-950-2. <http://www.ase.md/facultatea/contabilitate/cercetare/conferinte-si-simpozioane.html>.

6. C.G. Cosmulese, **M.S. Ciubotariu**, 2017 – „*An Overall analysis on the implementation of european funds in Romania*”. 30th IBIMA Conference: 8-9 November 2017, Madrid, Spain, ISBN: 978-0-9860419-9-0.

<http://ibima.org/accepted-paper/an-overall-analysis-on-the-implementation-of-european-funds-in-romania/>.

7. **M.S. Ciubotariu**, A.I. Haisan, T. Kustron, 2017 – „*The accounting and tax practice of gambling*”. Articol publicat în volumul Conferinței științifice internaționale - "Prospects of Accounting Development: The Young Researcher's View", ASEM, Chișinău, R. Moldova, pp. 45-52, 22.11.2017, ISBN 978-9975-75-895-6.

http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf.

8. **M.S. Ciubotariu**, V.G. Blîndu, 2017 – „*Implications of corporate governance on national economy*”. Articol publicat în volumul Conferinței științifice internaționale - "Prospects of Accounting Development: The Young Researcher's View", ASEM, Chișinău, R. Moldova, pp. 134-142, 22.11.2017, ISBN 978-9975-75-895-6.

http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf.

9. **M.S. Ciubotariu**, O.Ș. Rățoi, Ș. Avdei, 2017 – „*Aspects regarding the implementation of the "VAT split" mechanism in Romania*”. Articol publicat în volumul Conferinței științifice internaționale - "Paradigme financiar-contabile în viziunea tinerilor cercetători", Universitatea de Stat din Moldova, Chișinău, R. Moldova, pp. 209-213, 15.12.2017, ISBN 978-9975-3202-2-1.

10. D. Mateș, **M.S. Ciubotariu**, 2016 – „*Particularități privind comunicarea la nivel de entitate economică*.” Articol publicat în volumul Conferinței științifice internaționale - "Paradigm of accounting and auditing: national realities, regional and international trends", Ediția a V-a, Chișinău, R. Moldova, 01.04.2016, ISBN: 978-9975-127-48-6.


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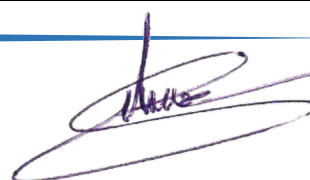
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Data:
22.12.2021

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