

---

**Instituția de învățământ superior: Universitatea "Ștefan cel Mare" din Suceava**  
**Facultatea: Facultatea de Economie, Administrație și Afaceri**  
**Departamentul: Departamentul de Contabilitate, Audit și Finanțe**

# **LISTĂ LUCRĂRI**

**Candidat: Lect. univ. dr. Ciubotariu Marius-Sorin**

**SUCEAVA, 2024**



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

1. V. Grosu, C.G. Cosmulese, M. Socoliuc, **M.S. Ciubotariu**, S. Mihăila, 2023 – „*Testing accountants' perceptions of the digitization of the profession and profiling the future professional*”, *Techological Forecasting and Social Change*, 193, 122630, <https://doi.org/10.1016/j.techfore.2023.122630>;

2. V. Grosu, A. Tiron-Tudor, M. Socoliuc, **M.S. Ciubotariu**, E. Hlaciuc, A.G. Macovei, M. Tuvinschi, C.C. Mihaliuc, A. Melega, 2023 – „*Financial sustainability of oil and gas companies - basis for building resilience strategies*”, *Frontiers in Environmental Sciences*, sec. Environmental Economics and Management, 11, <https://doi.org/10.3389/fenvs.2023.1205522>;

3. M. Socoliuc, V. Grosu, **M.S. Ciubotariu**, S.M. Brînzaru, & C.G. Cosmulese, 2022 - „*Is Information Asymmetry a Disruptive Factor in Food Consumer Behavior During the COVID Pandemic?*” *Frontiers, Nutr.*, 30, Sec. Nutrition, Psychology and Brain Health, 9:912769, <https://doi.org/10.3389/fnut.2022.912759>;

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

5. 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. <https://doi.org/10.15240/tul/001/2021-1-006>  
[https://dspace.tul.cz/bitstream/handle/15240/159931/EM\\_1\\_2021\\_06.pdf?sequence=1&isAllowed=y](https://dspace.tul.cz/bitstream/handle/15240/159931/EM_1_2021_06.pdf?sequence=1&isAllowed=y).

6. 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, DOI: 10.15611/aoe.2021.1.11, <https://www.dbc.wroc.pl/dlibra/publication/152477/edition/110262/content?ref=struct>.

7. 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, <https://doi.org/10.3390/su12198136>, <https://www.mdpi.com/2071-1050/12/19/8136>.

8. 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, <https://doi.org/10.3390/su12020603>, <https://www.mdpi.com/2071-1050/12/2/603>.

9. 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:000491899200001ISSN: 1331677X, 18489664, <https://doi.org/10.1080/1331677X.2019.1680303>, <https://www.tandfonline.com/doi/full/10.1080/1331677X.2019.1680303>

10. I. 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 Society of Legal Medicine, vol. 22, issue 4, december 2014, DOI:10.4323/rjlm.2014.283, ISSN 1221-8618 (print), ISSN 1844-8585 (online), pag. 283-284, ISI Th.IF=0.152, Baze de date: Thomson Reuters Science Citation Index Expanded (SciSearch ®) Journal Citation Reports ® / Science Edition, SCOPUS Database, Index Copernicus, Ulrich's Periodicals Directory; <http://www.rjlm.ro/index.php/arhiv/398>.

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

**c) Brevete de invenție și alte titluri de proprietate industrială**

1. **Certificat de Înregistrare a Obiectelor Dreptului de Autor și Drepturilor Conexă**, Seria OȘ, Nr. 7521/11.05.2023 oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova; Acordat pentru lucrarea „Evaluarea sustenabilității companiilor de extracție a petrolului în condiții de criză”, autori: Veronica Grosu, Simona-Maria Brinzaru, Elena Hlaciuc, Marian Socoliuc, **Marius-Sorin Ciubotariu**, Cristina Gabriela Cosmulese și Melega Anatol;

2. **Certificat de Înregistrare a Obiectelor Dreptului de Autor și Drepturilor Conexă**, Seria O, Nr. 7108/16.12.2021, oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova; Acordat pentru lucrarea „*Analiza de senzitivitate bivariațională a factorilor determinanți în creșterea calității raportării integrate*”, autori: Veronica Grosu, Svetlana Mihăilă, **Marius-Sorin Ciubotariu**, Elena Hlaciuc, Marian Socoliuc, Cristina Gabriela Cosmulese, Mihaela Tulvinschi și Anamaria-Geanina Macovei;

3. **Certificat de Înregistrare a Obiectelor Dreptului de Autor și Drepturilor Conexă**, Seria O, Nr. 6698/27.10.2020, oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova; Acordat pentru lucrarea „*Abordări privind metodologia pragului de semnificație în audit prin intermediul testelor rapide*”, autori Svetlana Mihăilă, Veronica Grosu, Simona Maria Brânzaru, Marian Socoliuc, Cristina Gabriela Cosmulese și **Marius-Sorin Ciubotariu**;

4. **Certificat de Înregistrare a Obiectelor Dreptului de Autor și Drepturilor Conexă**, Seria O, Nr. 6505/02.12.2019, oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova; Acordat pentru lucrarea „*Empirical study on the relationship between stakeholder requirements and the quality of integrated reporting*”, autori Cristina Gabriela Cosmulese, Marian Socoliuc, **Marius-Sorin Ciubotariu**, Svetlana Mihăilă și Veronica Grosu;



#### d) Cărți și capitole în cărți

1. Ciubotariu, M.S., Petrescu, C.(2022). *Adoptarea cerințelor BEPS în legislația și practica prețurilor de transfer din România*, Editura Universității "Ștefan cel Mare", ISBN 978-973-666-757-2336, CIP 2022-26130;

2. Ciubotariu, M.S., Ilciuc (Sandulachi), A.M. (2022). *Raportarea integrată - instrument de reflectare a sustenabilității companiei*, Editura Universității "Ștefan cel Mare", ISBN 978-973-666-756-5 657, CIP 2022-26131;

3. Ciubotariu M.S., Ilciuc 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%20aparitie%20-%20CIP%20decembrie%202019.pdf>.

4. 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%20aparitie%20-%20CIP%20decembrie%202019.pdf>.

5. 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](https://www.researchgate.net/publication/313443290_Bazele_contabilitatii).

#### e) Articole/studii publicate in extenso în reviste din fluxul științific internațional principal

1. M.S. Ciubotariu, A.M. Sandulachi, 2023 – „*Conceptual approaches in the evolution of corporate social responsibility*”, European Journal of Accounting, Finance & Business, vol. 11, nr. 2, DOI: 10.4316/EJAFB.2023.11217;

2. M.S. Ciubotariu, A.C. Racolciuc, 2023 – „*Bibliometric analysis regarding the phenomenon of economic crime between 1975 and 2022*”, European Journal of Accounting, Finance & Business, vol. 11, nr. 3, DOI: 10.4316/EJAFB.2023.1133;

3. V. Grosu, C.G. Cosmulese, M. Socoliuc, M.S. Ciubotariu, S. Mihăila, 2023 – „*Testing accountants' perceptions of the digitization of the profession and profiling the future professional*”, Techological Forecasting and Social Change, 193, 122630, <https://doi.org/10.1016/j.techfore.2023.122630>;

4. V. Grosu, A. Tiron-Tudor, M. Socoliuc, M.S. Ciubotariu, E. Hlaciuc, A.G. Macovei, M. Tuvinschi, C.C. Mihalciuc, A. Melega, 2023 – „*Financial sustainability of oil and gas companies - basis for building resilience strategies*”, Frontiers in Environmental Sciences, sec. Environmental Economics and Management, 11, <https://doi.org/10.3389/fenvs.2023.1205522>;

5. A. Melega, V. Grosu, D. Botez, M. Socoliuc, M.S. Ciubotariu, M. Tulvinschi, 2023 - „*Development of an Optimal Geographical Location Index to Reduce Transfer Pricing Risks*”, Montenegrin Journal of Economics, vol. 19, 2, pp. 57-72, DOI: 10.14254/1800-5845/2023.19-2.5;

6. V. Grosu, M. Socoliuc, M.S. Ciubotariu, E. Hlaciuc, M. Tuvinschi, A.G. Macovei, A. Melega, 2022 – „*Designing the profile of industrial consumers of renewable energy in Romania*”



under the impact of the overlapping crisis”, *Frontiers in Energy Research*, 10, <https://doi.org/10.3389/fenrg.2022.1016075>;

7. V. Grosu, M. Socoliuc, E. Hlaciuc, **M.S. Ciubotariu** & M. Tulvinschi, 2022 - „*Design of an innovative dashboard for assessment of risks that are specific to e-commerce activity*”, *Marketing and Management of Innovations*. <https://doi.org/10.21272/mmi.2022.1-14>;

8. **M.S. Ciubotariu**, C. Petrescu, 2022 – „*Transfer pricing – a new tax challenge for multinational companies*”, *The USV Annals of Economics and Public Administration*, vol.22, 1(35), pp. 118-128, <http://annals.feaa.usv.ro/index.php/annals/article/view/1379/1098>;

9. M. Socoliuc, V. Grosu, **M.S. Ciubotariu**, S.M. Brînzaru, & C.G. Cosmulese, 2022 - „*Is Information Asymmetry a Disruptive Factor in Food Consumer Behavior During the COVID Pandemic?*” *Frontiers, Nutr.*, 30, Sec. Nutrition, Psychology and Brain Health, 9:912769, <https://doi.org/10.3389/fnut.2022.912759>;

10. **M.S. Ciubotariu**, M. Socoliuc, V. Grosu, S. Mihaila, C.G. Cosmulese, 2021 – „*Modeling the relationship between integrated reporting quality and sustainable business development*”, *Journal of Business Economics and Management*, 22(6), pp.1531-1550. <https://www.webofscience.com/wos/woscc/full-record/WOS:000719871400005>.

11. **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>.

12. **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>.

13. **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>.

14. C.G. Cosmulese, A. Burciu, M. Socoliuc, **M.S. Ciubotariu**, R. Kicsi, V. Grosu, 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, DOI:

10.15611/aoe.2021.1.11, <https://www.dbc.wroc.pl/dlibra/publication/152477/edition/110262/content?ref=struct>.

15. C.G. Cosmulese, M. Socoliuc, **M.S. Ciubotariu**, V. Grosu, D. Mateş, 2021 - „*Empirical study on the impact of evaluation of intangible assets on the market value of the listed companies*”, *E & M Economie a Management*, 2021, Volume 24, Issue: 1; Pages: 84-101; DOI:10.15240/tul/001/2021-1-006, ISSN: 1212-3609, eISSN:2336-5064, Publisher Technical Univ Liberec, Fac Economics, Baze de date: ISI Thomson Reuters Web of Knowledge; [https://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=1&SID=F2hlHCFCmmXJYiyWFGp&page=1&doc](https://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=1&SID=F2hlHCFCmmXJYiyWFGp&page=1&doc) [https://otik.uk.zcu.cz/bitstream/11025/43095/1/EM\\_1\\_2021\\_06.pdf](https://otik.uk.zcu.cz/bitstream/11025/43095/1/EM_1_2021_06.pdf).

16. **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>.

17. **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>.

18. V. Grosu, D. Mateş, M.L. Zlati, S. Mihăilă, M. Socoliuc, **M.S. Ciubotariu** and S.M. Tănase, 2020 - „*Econometric Model for Readjusting Significance Threshold Levels through Quick Audit Tests Used on Sustainable Companies*”, *Sustainability*, 12(19), 8136; <https://doi.org/10.3390/su12198136>.

19. M. Socoliuc, C.G. Cosmulese, **M.S. Ciubotariu**, S. Mihaila, I.D. Arion and V. Grosu, 2020 - „*Sustainability Reporting as a Mixture of CSR and Sustainable Development. A Model for Micro-Enterprises within the Romanian Forestry Sector*”, *Sustainability*, 12(2), 603; <https://doi.org/10.3390/su12020603>.

20. **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>.

21. **M.S. Ciubotariu**, M. Socoliuc, S. Mihăilă, D. Savchuk, 2019 - „*Companies image: Marketing and financial communications*”, *Marketing and Management of Innovations*, 2019, Issue: 3; Pages: 223-241; DOI: 10.21272/mmi.2019.3-17, 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, Baze de date: ISI Thomson Reuters Web of Knowledge; [http://mmi.fem.sumdu.edu.ua/sites/default/files/17\\_A295-2019.pdf](http://mmi.fem.sumdu.edu.ua/sites/default/files/17_A295-2019.pdf); [https://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=1&SID=D3nlqqJ9EMxL6DwF97K&page=1&doc=1](https://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=1&SID=D3nlqqJ9EMxL6DwF97K&page=1&doc=1).

22. C.G. Cosmulese, M. Socoliuc, **M.S. Ciubotariu**, S. Mihăilă, V. Grosu, 2019 - „*An empirical analysis of stakeholders expectations and integrated reporting quality*”, *Economic Research-Ekonomska Istrazivanja*, 2019, Volume 32, Issue: 1; Pages: 3963-3986; DOI: 10.1080/1331677X.2019.1680303, ISSN: 1848-9664 (on-line), ISSN: 1331-677X (print), JCR IF 2018=1,381, Published by Informa UK Limited, trading as Taylor & Francis Group, Baze de date: ISI Thomson Reuters Web of Knowledge.

23. **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>.

24. **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>.



25. **M.S. Ciubotariu**, M.L. Zlati, D. Nuca, 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.seap.usv.ro/annals/ojs/index.php/annals/article/view/1152/992>.

26. **M.S. Ciubotariu**, Ş. 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.; <http://accounting-management.ro/index.php?pag=showcontent&issue=17&year=2018>.

27. **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.; <http://accounting-management.ro/index.php?pag=showcontent&issue=10&year=2016>.

28. I. Bostan, D. Mateş, E. Hlaciuc, V. Grosu, M. Socoliuc, B. Andronic, **M.S. Ciubotariu**, A. Apetri, Gh. Moroşan, C. Mihalciuc, 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, DOI:10.2298/ABS140307052B, ISSN: 0354-4664, eISSN: 1821-4339, JCR IF Sinisa Stankovic 29 Novembra 142, Beograd 11060, Serbia; Baze de date: ISI Thomson Reuters Web of Knowledge, DOAJ, SCOPUS Database; <http://www.doiserbia.nb.rs/img/doi/0354-4664/2015/0354-46641500052B.pdf>; [http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=AuthorFinder&qid=4&SID=S2uizRHEPPmasH5FoCS&page=1&doc=14](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=AuthorFinder&qid=4&SID=S2uizRHEPPmasH5FoCS&page=1&doc=14).

29. I. 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 Society of Legal Medicine, vol. 22, issue 4, december 2014, DOI:10.4323/rjlm.2014.283, ISSN 1221-8618 (print), ISSN 1844-8585 (online), pag. 283-284, ISI Th.IF=0.152, Baze de date: Thomson Reuters Science Citation Index Expanded (SciSearch ®) Journal Citation Reports ® / Science Edition, SCOPUS Database, Index Copernicus, Ulrich's Periodicals Directory; <http://www.rjlm.ro/index.php/arhiv/398>.

30. **M.S. Ciubotariu**, 2013 - „*The role of small and medium enterprises in the modern economy and the importance of IFRS application for SMEs*”, The Annals of The „Ştefan 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, BDI. [http://www.seap.usv.ro/annals/arhiva/USVAEPA\\_VOL.13,ISSUE\\_1\(17\),2013\\_fulltext.pdf](http://www.seap.usv.ro/annals/arhiva/USVAEPA_VOL.13,ISSUE_1(17),2013_fulltext.pdf).

31. I. Mihai, A. Socea, **M.S. Ciubotariu**, 2011 - „*The assets of the company – a theoretical and practical aproach that relates in particular to the intellectual capital*”, The Annals of The „Ştefan 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, BDI. <http://annals.seap.usv.ro/index.php/annals/article/view/428/441>.



**f) Publicații in extenso, apărute în lucrări ale principalelor conferințe internaționale de specialitate**

1. E.G. Dumitraș, A.C. Racolciuc, R.N. Sandu, **M.S. Ciubotariu**, 2023 – „*Bibliometric analysis of the influence of intellectual capital on business innovation*”, in Proceedings of the International Conference “Administration and Management in the Functioning of the modern economy and society”, organizată de Akademia Nauk Stosowanych Stefana Batorego, Skierniewice, Poland, <https://www.ansb.pl/nauka/konferencje/administracja-i-zarzadzanie-w-funkcjonowaniu-nowoczesnej-gospodarki-i-spoleczenstwa-konferencja.html>;

2. M. Socoliuc, C. Dolghi, **M.S. Ciubotariu**, 2023 – „*O retrospectivă a dezvoltării sistemului de învățământ superior din România*”, Colocviu științific cu participare internațională: În memoria Profesorului Viorel ȚURCANU, ediția II, 17 noiembrie 2023, CZU: 378.014.3+378.014.5(498) DOI: <https://doi.org/10.53486/isc2023.10>;

3. V. Grosu, S. Mihăilă, **M.S. Ciubotariu**, E. Hlaciuc, C.C. Cosmulese, A.G. Macovei, 2022 – „*Bivariational sensivity analysis of determinants in increasing the quality of integrated reporting*”, la a 14-a ediție a salonului Euro Invent (European Exhibition of Creativity and Innovation), MD.77, [https://www.euroinvent.org/cat/EUROINVENT\\_2022.pdf](https://www.euroinvent.org/cat/EUROINVENT_2022.pdf);

4. M. Ciocanu, S. Mihăilă, V. Grosu, I.D. Topor, A.C. Cojocar, E. Hlaciuc, M. Socoliuc, **M.S. Ciubotariu**, 2022 – „*Method of analysis of integrated reporting and social responsibility on bibliometric and content*”, la a 14-a ediție a salonului Euro Invent (European Exhibition of Creativity and Innovation), MD. 137, [https://www.euroinvent.org/cat/EUROINVENT\\_2022.pdf](https://www.euroinvent.org/cat/EUROINVENT_2022.pdf);

5. M. Ciocanu, S. Mihăilă, V. Grosu, I.D. Topor, M. Socoliuc, **M.S. Ciubotariu**, M. Tulvinschi, 2022 – „*The contribution of the blockchain binominal-accounting in the extirpation of the phenomenon of economic crime*”, la a 14-a ediție a salonului Euro Invent (European Exhibition of Creativity and Innovation), MD. 136, [https://www.euroinvent.org/cat/EUROINVENT\\_2022.pdf](https://www.euroinvent.org/cat/EUROINVENT_2022.pdf);

6. V. Grosu, S.M. Brinzaru, **M.S. Ciubotariu**, R. Kicsi, E. Hlaciuc, M. Socoliuc, 2022 - „*Mapping Future Trends in Integrated Reporting, CSR and Business Sustainability Research: A Cluster-based Approach*. In: Proceedings of the ENTRENOVA - ENTERPRISE RESEARCH INNOVATION CONFERENCE, Hybrid Conference, Opatija, Croatia, 17-18 June 2022, 8(1), pp. 264-286. <https://doi.org/10.54820/entrenova-2022-00024>;

7. A., Melega, A.G., Macovei, V. Grosu, **M.S., Ciubotariu**, 2021 – „*Context Analysis of Determinants in Attracting FDI by Emerging Economies under the Effects of COVID-19.*” In 38th IBIMA Conference, pp.23-24. <https://ibima.org/accepted-paper/context-analysis-of-determinants-in-attracting-fdi-by-emerging-economies-under-the-effects-of-covid-19/>;

8. C.G. Cosmulese, A. Reuș (Bursuc), **M.S., Ciubotariu**, R. Kicsi, M. Molociniuc (Hrișcan), 2021 – „*Study on the evolution of the research in the field of accounting regulation related to insurance contracts*” In 38th IBIMA Conference, ISSN: 2767-9640, ISBN: 978-0-9998551-7-1, Editura: U.S.A. Library of Congress, <https://ibima.org/accepted-paper/bibliometric-literature-review-on-accounting-policies-related-to-insurance-contracts/>;

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

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

11. 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/>.

12. **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>.

13. **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>.

14. 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/>.

15. **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](http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf).

16. **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](http://ase.md/files/catedre/cae/conf/conf_con_22.11.17.pdf).

17. **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.

18. 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.

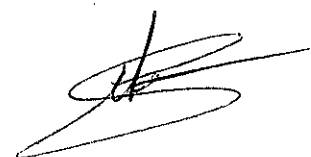
19. C. Boghean, F. Boghean, **M.S. Ciubotariu**, 2015 - „*Research on the decision of investments in securities*”; SGEM 2015 Conference Proceedings: Political Sciences, Law, Finance, Economics and Tourism, Vol II: Finance, Economics & Tourism; [www.sgemsocial.org](http://www.sgemsocial.org); Conference: 2nd International Multidisciplinary Scientific Conference on Social Sciences and Arts (SGEM 2015); [www.sgemsocial.org](http://www.sgemsocial.org); Published by STEF92 Technology Ltd., 1 „Andrey Lyapchev” Blvd., 1797 Sofia, Bulgaria; ISBN 978-619-7105-47-6; ISSN 2367-5659, DOI: 10.5593/SGEMSOCIAL2015/B22/S6.040; Aug. 26-Sept. 01 2015; Albena, Bulgaria; Book 2, Vol. 2; pag. 307-314; <http://sgemsocial.org/ssgemlib/spip.php?article1666>; [http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=AuthorFinder&qid=4&SID=S2uizRHEPPmasH5FoCS&page=1&doc=12](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=AuthorFinder&qid=4&SID=S2uizRHEPPmasH5FoCS&page=1&doc=12).

20. F. Boghean, C. Boghean, **M.S. Ciubotariu**, 2014 - „*The necessity and the facilitating factors of the corporate governance development*”, SGEM2014 Conference on Political Sciences, Law, Finance, Economics And Tourism, [www.sgemsocial.org](http://www.sgemsocial.org), SGEM2014 Conference Proceedings, Published by Technology Ltd., 1 „Andrey Lyapchev” Blvd., 1797 Sofia, Bulgaria, ISBN 978-619-7105-27-8, ISSN 2367-5659, DOI: 10.5593/sgemsocial2014B23, 3-9 September 2014, Bulgaria, Vol. 3, pag. 661-670, <http://sgemsocial.org/ssgemlib/spip.php?article829>.

21. **M.S. Ciubotariu**, Colbu I., 2013 - „*Optimization of the economic and financial communication of SMEs in Romania by implementing the IFRS*”, volumul conferinței internaționale Jean Monnet „*European Research Development in Horizont 2020*” din cadrul proiectului „*European Research Development in Horizont 2020 (ERDH-2020)*”, <http://erdh-2020.usv.ro>. Volumul "European Research Development in Horizont 2020", editors Elena Hlaciuc and Ionel Bostan, editura Lumen Media Publishing, published in UK, 2013, pp. 85-92, Paperback ISBN: 978-1-910129-01-2, Hardback ISBN: 978-1-910129-00-5.

22. Colbu I., **M.S. Ciubotariu**, 2013 - „*Financial communication of SMEs during economic crises: can the international financial reporting standards make a difference?*”, volumul conferinței internaționale Jean Monnet „*European Research Development in Horizont 2020*” din cadrul proiectului „*European Research Development in Horizont 2020 (ERDH-2020)*”, <http://erdh-2020.usv.ro>. Volumul "European Research Development in Horizont 2020", editors Elena Hlaciuc and Ionel Bostan, editura Lumen Media Publishing, published in UK, 2013, pp. 103-109, Paperback ISBN: 978-1-910129-01-2, Hardback ISBN: 978-1-910129-00-5.

23. **M.S. Ciubotariu**, 2013 - „*Impactul fraudei asupra raportării financiare*”, volumul II – Științe Economice al Conferinței Internaționale desfășurate în cadrul proiectului „*Doctoratul: o carieră atractivă în cercetare*”, organizată la Universitatea „Ștefan cel Mare” din Suceava, 21-22 iunie 2013, intitulat: „*Doctoratul: o carieră atractivă în cercetare*”, coord. Gabriela Prelipcean,



editura Casa Cărții de Știință, Cluj-Napoca, 3 vol., 2013, ISBN 978-606-17-0403-3, vol. 2, 2013, Bibliogr. – ISBN 978-606-17-0405-7, <http://doctorat2010.usv.ro>.

24. M.S. Ciubotariu, F. Boghean, L. Moroșan Dănilă, C. Boghean, 2012 - „*Study on Tax Evasion Manifestation within Entities from Romania*”, publicat în volumul conferinței ICEEM 2012: 2012 2nd International Conference on Economic, Education and Management, 1-2 iunie 2012, Shanghai, China, vol 1, Editura Hong Kong Education Society, ISBN: 978-988-19750-3-4, pag. 365-371, published: 2012, ISI Proceedings. <http://apps.webofknowledge.com/>.

25. M.S. Ciubotariu, 2011 - „*Etică și moralitate în profesia contabilă*”, publicat în volumul conferinței Umanism, Educație, Resurse Umane (UERU), 6-7 mai 2011 de la Universitatea „Ștefan cel Mare” din Suceava, Editura Didactică și Pedagogică, București, ISBN 978-973-30-2933-5, pag. 221-228.

**Data: 10.06.2024**

**Lect. univ. dr. Marius-Sorin Ciubotariu**



