

L I S T A

lucrărilor științifice în domeniul disciplinelor din postul didactic

A. Lista celor maximum 10 lucrări considerate de candidat a fi cele mai relevante pentru realizările profesionale proprii, care sunt incluse în format electronic în dosar și care se pot regăsi și în celelalte categorii de lucrări prevăzute de art.15 din Hotărârea nr. 457/2011, modificată;

1. Grosu, V., **Cosmulese, C. G.**, Socoliuc, M., Ciubotariu, M. S., & Mihailă, S. (2023). Testing accountants' perceptions of the digitization of the profession and profiling the future professional. *Technological Forecasting and Social Change*, 193, 122630. <https://doi.org/10.1016/j.techfore.2023.122630>, WOS:001013724700001, ISSN:1873-5509
2. Grosu, V., Mihailă, S., Jieri, N., Zlati, M. L., Socoliuc, M., & **Cosmulese, C. G.** (2022). Extended Implementation of IFRS 15 Integrated Model in Countries with an Emerging Economy. *Engineering Economics*, 33(4), 356-371.
3. Socoliuc, M., Grosu, V., Ciubotariu, M. S., Brînzaru, S. M., & **Cosmulese, C. G.** (2022). Is Information Asymmetry a Disruptive Factor in Food Consumer Behavior During the COVID Pandemic? *Frontiers in Nutrition*, 9, 912759.
4. **Cosmulese, C. G.**, Burciu, A., Socoliuc, M., Ciubotariu, M., Kicsi, R., & Grosu, V. (2021). Optimization model for sustainable food supply based on consumer behaviour typology. The case of the Chisinau urban area. *Argum. Oecon*, 1, 239-280.
5. **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*, Vol. 24, Issue 1, 84-101, DOI: 10.15240/tul/001/2021-1-006, WOS:000630436900006, https://dspace.tul.cz/bitstream/handle/15240/159931/EM_1_2021_06.pdf?sequence=1&isAllowed=y.
6. Ciubotariu, M. S., Socoliuc, M., Grosu, V., Mihailă, S., & **Cosmulese, C. G.** (2021). Modeling the relationship between integrated reporting quality and sustainable business development. *Journal of Business Economics and Management*, 22(6), 1531-1550. ISSN:1611-1699, Cod WOS:000719871400005, DOI:10.3846/jbem.2021.15601;
7. Socoliuc Marian, **Cosmulese, C.G.**, Ciubotariu Marius-Sorin, Mihailă Svetlana, Arion Iulia-Diana, Grosu Veronica (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; ISSN: eISSN: 2071-1050, WOS:000516824600161, <https://doi.org/10.3390/su12020603>, <https://www.mdpi.com/2071-1050/12/2/603>.

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8. Socoliuc, M., Grosu V., **Cosmulese, C.G.**, Kicsi, R. (2020). Determinants of sustainable performance and convergence with EU Agenda 2030: The Case of Romanian Forest Enterprises, Polish Journal of Environmental Studies Volume 29 Issue 3 Page 2339-2353 Published 2020, eISSN:2083-5906, ISSN:1230-1485, <https://doi.org/10.15244/pjoes/110757>, WOS:000522535900030, <http://www.pjoes.com/Determinants-of-Sustainable-Performance-and-Convergence-with-EU-Agenda-2030-nThe,110757,0,2.html>.
9. Antohi Valentin, Zlati Monica, Radu Riana, **Cosmulese, C.G.**, Socoliuc Marian (2020). Viability of liberal professions' economic effectiveness in the context of the new fiscal changes in Romania, International Journal Of Finance & Economics, Volume: 26 Issue: 1 Pages: 1236-1255, DOI: 10.1002/ijfe.1847, ISSN:1099-1158, WOS:000559383300001, <https://doi.org/10.1002/ijfe.1847>, <https://onlinelibrary.wiley.com/doi/abs/10.1002/ijfe.1847>, https://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=48&SID=C2VuZLuot7UF7HXefOD&page=1&doc=2
10. **Cosmulese, C.G.**, Socoliuc Marian, Ciubotariu Marius-Sorin, Mihaila Svetlana, Grosu Veronica (2019). An empirical analysis of stakeholders expectations and integrated reporting quality, Economic Research-Ekonomika Istrazivanja, Volume: 32 Issue: 1 Pages 3963-3986, ISSN: 1331677X, 18489664, WOS:000491899200001, <https://doi.org/10.1080/1331677X.2019.1680303>, <https://www.tandfonline.com/doi/full/10.1080/1331677X.2019.1680303>.

B. Teza de doctorat

Corelatii si implicatii privind evaluarea activelor intangibile - pe exemplul entitatilor cotate, teza sustinuta public pe 14 august 2018, coordonator stiintific Hlaciuc Elena

C. Brevete obtinute in întreaga activitate

1. Adeverință privind înregistrarea Obiectelor Dreptului de Autor și Drepturilor Conexa, Seria OS, Nr. 7730/04.01.2024, oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova acordat pentru lucrarea "Model integrat de implementare extinsă a IFRS în țările cu economie emergentă" Svetlana Mihaila, Veronica Grosu, Nicolai Jieri, **Cristina Gabriela Cosmulese**, Melega Anatol.
2. Adeverința privind încrierea Obiectelor Dreptului de Autor și Drepturilor Conexa, Seria OS, Nr. 7521/20.04.2023, oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova acordat pentru lucrarea „Evaluarea Sustenabilitatii companiilor de extractie a petrolului in conditii de criza”, autori Grosu Veronica, Svetlana Mihaila, Hlaciuc Elena, Marian Socoliuc, Marius-Sorin Ciubotariu, **Cristina Gabriela Cosmulese** și Melega Anatol.
3. Certificatului de Înregistrare a Obiectelor Dreptului de Autor și Drepturilor Conexa, Seria O, Nr. 6698/27.10.2020, ID number 1007600005951, 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 Mihailă, Veronica Grosu, Brânzaru Simona Maria, Marian Socoliuc, **Cristina Gabriela Cosmulese**, Ciubotariu Marius Sorin.

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4. ▪Certificat de Înregistrare a Obiectelor Dreptului de Autor și Drepturilor Conexe, Seria O, Nr. **6505/02.12.2019**, oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova, 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 Grosu Veronica.
5. ▪Certificatul de Înregistrare a Obiectelor Dreptului de Autor și Drepturilor Conexe, Seria O, Nr. **6295/12.03.2019**, ID number 1007600005951, oferit de către Agenția de Stat pentru Proprietate Intelectuală a Republicii Moldova acordat pentru lucrarea “Optimizarea comportamentului consumatorului pe baza analizei de senzitivitate a indicatorilor de calitate percepuți în funcție de tipologia de consum regional”, autori Grigore Belostecenic, Svetlana Mihăilă, Veronica Grosu, Marian Socoliuc, **Cristina Gabriela Cosmulese**, Alexandru Mircea Nedelea.

D. Cărți și capitole în cărți publicate în ultimii 10 ani

1. **Cosmulese, C.G. (2019)**. Corelații și implicații privind evaluarea activelor intangibile - pe exemplul entităților cotate, Editura Universității „Ștefan cel Mare”, Suceava, Romania, ISBN 978-973-666-606-3.
2. **Cosmulese, C.G., Alexandru, C. D. (2019)**. Evaluarea nivelului de satisfacere a părților interesate prin intermediul informațiilor financiar-contabile, Editura Universității „Ștefan cel Mare”, Suceava, Romania, ISBN 978-973-666-605-6.
3. **Cosmulese, C.G., Albu, M. (2021)**. Valorificarea Brandului Prin Intermediu Strategiei Entităților Din Industria De Retail, Editura Universității „Ștefan Cel Mare”, Suceava, Romania. ISBN 978-973-666-707-7.
4. **Cosmulese, C.G., Hreceniuc, B. (2023)**. Incidența crizei generate de pandemia Covid-19 asupra activității agențiilor de turism din Romania, Editura Universității „Ștefan Cel Mare”, Suceava, Romania, ISBN - 978-973-666-776-3.
5. **Mihaila S., Grosu, V., Cosmulese, C.G. (2023)**. Profesia contabilă în era digitalizării, Editura Universității „Ștefan Cel Mare”, Suceava, Romania, ISBN 978-973-666-792-3.

E. Articole/studii in extenso, publicate în reviste din fluxul științific internațional principal

2023

1. **Cosmulese C.G. (2023)**. A brief incursion into the drivers of the adoption behavior of digital tools by accounting professionals. *The USV Annals of Economics and Public Administration*, 23, 2(38), <http://www.annals.feaa.usv.ro/index.php/annals/issue/archive>
2. **Cosmulese C.G. (2023)**. The impact of the pandemic crisis on the activity of Romania’s travel agencies, *Revista de turism – studii și cercetări în turism*, 36, <http://www.revistadeturism.ro/rdt/issue/current>
3. **Cosmulese C.G. (2023)**. Road freight transport entities dealing with the Covid-19 pandemic, *Studies and Scientific Researches. Economics edition*, 37, 6-17, <http://dx.doi.org/10.29358/sceco.v0i37.546>
4. **Cosmulese, C.G. (2023)**. Recognition Of Intangible Assets, Framing the Debate, *Studies And Scientific Researches. Economics Edition*, 38, 18-30, <http://dx.doi.org/10.29358/sceco.v0i38.554>, <http://sceco.ub.ro/index.php/SCECO/article/view/554/pdf>
5. **Grosu, V., Cosmulese, C. G., Socoliuc, M., Ciubotariu, M. S., & Mihaila, S. (2023)**. Testing accountants' perceptions of the digitization of the profession and profiling the future professional. *Technological Forecasting and Social Change*, 193, 122630. <https://doi.org/10.1016/j.techfore.2023.122630>
6. **Țișcenco, V., Grosu, V., Bădicu, G., Cosmulese, C.G. (2023)**. Empirical analysis of sustainable performance in relation to stock exchange performance: evidence from Romania, *studies and scientific research. Economics edition*, 38, <http://sceco.ub.ro/index.php/SCECO>.

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7. Zlati, M. L., **Cosmulese, C.G.** (2023). Assessing The CFO's Perspective On IFRS 15 Implementation, Annals of "Dunarea de Jos" University of Galati Fascicle I. Economics and Applied Informatics, 3, pp. 148-156, Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringskanaler/erihplus/periodical/info.action?id=493270> http://www.eia.feaa.ugal.ro/images/eia/2023_3/Zlati_Cosmulese.pdf, <https://doi.org/10.35219/eai15840409374>
8. **Cosmulese, C.G.**, Grosu, V., Zhavoronok, A. (2023). Analyzing the external auditor's perception of the impact of IFRS 15 on the profitability and performance of emerging market companies. Accounting and Financial Control, 4 2022-2023, Issue #1, pp. 73-84, Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringskanaler/erihplus/periodical/info.action?id=492757>; <https://www.businessperspectives.org/index.php/component/zoo/analyzing-the-external-auditor-s-perception-of-the-impact-of-ifrs-15-on-the-profitability-and-performance-of-emerging-market-companies>
9. Macovei, A.G., Popelo, O., Zhavoronok, A., **Cosmulese, C.G.**, & __ (2023-in press) Pre and post effect of COVID-19 on insurance industry - a study based on Romanian companies, 206(11-12), Economic Annals-XXI. <http://ea21journal.world/index.php/archive/>
10. Buboii, A., **Cosmulese, C.G.** (2023). The Influence of Foreign Economic Factors on the Performance of Tour Operators in Romania, European Journal of Accounting, Finance & Business, 11(3), 104-111. 10.4316/EJAFB.2023.11313 <https://www.accounting-management.ro/index.php?pag=showcontent&issue=33&year=2023>
11. Buboii, A., **Cosmulese, C.G.** (2023-in press). Effect of market capitalization on the association between firm size and corporative performance of listed companies at Bucharest Stock Exchange in Romania, Revista de Management Comparat International, 5. <https://www.rmci.ase.ro/>. Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringskanaler/erihplus/periodical/info.action?id=484191>

2022

1. Socoliuc M., Grosu V., Ciubotariu M. S., Brînzaru S. M., **Cosmulese, C.G.** (2022). Is Information Asymmetry A Disruptive Factor In Food Consumer Behavior During The Covid Pandemic? Frontiers In Nutrition, 9, 912759, ISSN:2296-861X, Cod WOS:000826976500001, DOI:10.3389/fnut.2022.912759; <https://www.webofscience.com/wos/alldb/full-record/WOS:000826976500001>, Punctaj: $6*(1-(5-1)*0,1)*1,137= 4,0932$.
2. Grosu V., Mihaila S., Jieri N., Zlati M. L. Socoliuc M., **Cosmulese, C.G.** (2022). Extended Implementation Of IFRS 15 Integrated Model In Countries With An Emerging Economy, Engineering Economics, 33(4), 356-371, ISSN:1392-2785, Cod WOS:000930553600001, DOI:10.5755/j01.ee.33.4.27638; <https://www.webofscience.com/wos/alldb/full-record/WOS:000930553600001>, Punctaj: $10*(1-(6-1)*0,1)*0,171= 0,855$
3. **Cosmulese, C.G.**, Cazacu C.E., Lică T.V. (2022). Pandemic In Romania – Financial And Taxation Measures Taken During The Covid-19 Crisis And Their Effects On The Romanian Public Economy, European Journal Of Accounting, Finance & Business, 10(3), 41-54, (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 10.4316/EJAFB.2022.1036; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=30&year=2022>, 2022 Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringskanaler/erihplus/search.action?xs=2344-102X&tv=true>
4. **Cosmulese, C.G.** (2022). Smart Working: Much More Than Telework, European Journal Of Accounting, Finance & Business, 10(1), 135-140, (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 10.4316/EJAFB.2022.10118; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=28&year=2022>, 2022 Dovada indexare ERIH+:

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<https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2344-102X&tv=true>

5. **Cosmulese, C.G. (2022).** Discontinuity Of Digital Platforms, European Journal of Accounting, Finance & Business, 10 (3), 3-7, (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 10.4316/EJAFB.2022.1031; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=30&year=2022>, 2022 Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2344-102X&tv=true>
6. **Cosmulese, C.G. (2022)** Conceptual Causal Framework to Assess the Impact of Covid 19 On Energy Transition, Studies And Scientific Researches. Economics Edition, 36, 43-53, (Erih Plus Criteria For Inclusion Approved 2016-02-22) , ISSN:2066-561X, <http://dx.doi.org/10.29358/sceco.v0i36.518>; <http://sceco.ub.ro/index.php/SCECO/article/view/518>, 2022 Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2066-561X&tv=true>

2021

1. **Cosmulese, C.G. (2021).** Key Theoretical Aspects of Applying IFRS 15, European Journal Of Accounting, Finance & Business, 9(3), (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 104316/EJAFB.2021.9310; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=27&year=2021>, Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2344-102X&tv=true>.
2. Kholiavko N., Grosu V., Safonov Y., Zhavoronok A., **Cosmulese, C.G. (2021).** Quintuple Helix Model: Investment Aspects Of Higher Education Impact On Sustainability., Management Theory And Studies For Rural Business And Infrastructure Development, 43(1), 111-128, ISSN:1822-6760, Cod WOS:000675396500010, DOI:10.21003/ea.V191-05; <https://www.webofscience.com/wos/alladb/full-record/WOS:000782979200005>
3. **Cosmulese, C.G. (2021).** Theoretical Perspectives of Corporate Governance, European Journal Of Accounting, Finance & Business, 9(1), (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 104316/EJAFB.2021.912; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=25&year=2021>, 2021 Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2344-102X&tv=true>
4. **Cosmulese, C.G. (2021).** Cryptocurrency As an Investment Or Disruptive Technology: Theoretical Insights, European Journal Of Accounting, Finance & Business, 9(2), (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 104316/EJAFB.2021.929; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=26&year=2021>, 2021 Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2344-102X&tv=true>
5. Zlati (Sorici) M.L., Grosu V., **Cosmulese C.G.**, Socoliuc M. (2021). Adjusting Financial Reporting in the Perspective of Transferring Financial Transactions to the Cryptocurrency Market, LUMEN Proceedings 17, pp.597-610. <https://www.ceeol.com/search/chapter-detail?id=1027386>
6. Mihaila S., Grosu V., **Cosmulese, C.G.**, Socoliuc M., Bursuc M., (2021). Transhumanism Versus the Future Of Accounting, The USV Annals Of Economics And Public Administration, 21(1 (33)), 122-129, ISSN:2285-3332, Cod DOI/Link: <http://www.annals.feaa.usv.ro/index.php/annals/article/view/1314/1057>, Dovada

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<https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2285-3332&tv=true>

7. Ciubotariu, M. S., Socoliuc, M., Grosu, V., Mihailă, S., & **Cosmulese, C. G. (2021)**. Modeling the relationship between integrated reporting quality and sustainable business development. *Journal of Business Economics and Management*, 22(6), 1531-1550, ISSN:1611-1699, Cod WOS:000719871400005, DOI:10.3846/jbem.2021.15601; <https://www.webofscience.com/wos/alldb/full-record/WOS:000719871400005>, Punctaj: $10*(1-(5-1)*0,1)*0,356= 2,136''$
8. Grosu V., Kholiavko N., Zhavoronok A., Zlati M. L., **Cosmulese, C.G. (2021)**. Conceptualization Of Model Of Financial Management In Romanian Agriculture, *Economic Annals-Xxi*, 191(7/8), 54-66, ISSN:1728-6220, Cod WOS:000782979200005, DOI:10.21003/ea.V191-05; <https://www.webofscience.com/wos/alldb/full-record/WOS:000782979200005>, 2021
9. Antohi, V. M., Zlati, M. L., Radu, R. I., **Cosmulese, C.G.**, & Socoliuc, M. (2021). Viability of liberal professions' economic effectiveness in the context of the new fiscal changes in Romania. *International Journal of Finance & Economics*, 26(1), 1236-1255, ISSN:1076-9307, Cod WOS:000559383300001, DOI:10.1002/ijfe.1847; <https://www.webofscience.com/wos/alldb/full-record/WOS:000559383300001>, Punctaj: $10*(1-(5-1)*0,1)*0,449= 2,694''$
10. **Cosmulese, C. G.**, Socoliuc, M., Ciubotariu, M., Kicsi, R., & Grosu, V. (2021). Optimization model for sustainable food supply based on consumer behaviour typology. The case of the Chisinau urban area. 46(1), 239-280, ISSN:1233-5835, Cod WOS:000715554400011, DOI:10.15611/aoe.2021.1.11; <https://www.webofscience.com/wos/alldb/full-record/WOS:000715554400011>, 2021 Punctaj: $10*(1-(6-1)*0,1)*0,099= 0,495''$
11. **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*, Vol. 24, Issue 1, 84-101, DOI: 10.15240/tul/001/2021-1-006, WOS:000630436900006, https://dSPACE.tul.cz/bitstream/handle/15240/159931/EM_1_2021_06.pdf?sequence=1&isAllowed=y.

2020

1. Socoliuc, M., **Cosmulese, C. G.**, Ciubotariu, M. S., Mihailă, 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*, 12(2), 603, ISSN:2071-1050, Cod WOS:000516824600161, <https://doi.org/10.3390/su12020603>; <https://www.mdpi.com/2071-1050/12/2/603>, Punctaj: $6*(1-(6-1)*0,1)*0,515= 1,545''$
2. Socoliuc, M., Grosu, V., **Cosmulese, C.G.**, & Kicsi, R. (2020). Determinants of Sustainable Performance and Convergence with EU Agenda 2030: The Case of Romanian Forest Enterprises. *Polish Journal of Environmental Studies*, 29(3), 2339-2353. <https://doi.org/10.15244/pjoes/110757>.
3. **Cosmulese, C. G. (2020)**. Theories And Philosophies Of Corporate Governance. *European Journal of Accounting, Finance & Business*, 14(24), 128-131. (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 104316/EJAFB.2020.8315; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=24&year=2020>, Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringsskanaler/erihplus/search.action?xs=2344-102X&tv=true>
4. **Cosmulese, C. G. (2020)**. The Mechanisms For Estimating The Intra-Community Tax Fraud. *European Journal of Accounting, Finance & Business*, 8(3), 36-45. (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 104316/EJAFB.2020.835; <http://www.accounting->

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management.ro/index.php?pag=showcontent&issue=24&year=2020, Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringskanaler/erihplus/search.action?xs=2344-102X&tv=true>

5. **Cosmulese, C. G. (2020)**. Theoretical Insights On Integrated Reporting, The USV Annals of Economics and Public Administration, Volume 20, Issue 2(32). (ERIH PLUS criteria for inclusion Approved 2015-09-25). <http://www.annals.seap.usv.ro/index.php/annals/article/view/1280/1039>
6. **Cosmulese, C. G. (2020)**. Integrated reporting - a diacronic approach, European Journal of Accounting, Finance & Business, , 8(1), (Erih Plus Criteria For Inclusion Approved 2016-09-02), ISSN:2344-102X, DOI: 10.4316/EJAFB.2020.813; <http://www.accounting-management.ro/index.php?pag=showcontent&issue=22&year=2020>, 2020 Dovada indexare ERIH+: <https://kanalregister.hkdir.no/publiseringskanaler/erihplus/search.action?xs=2344-102X&tv=true>
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