

Concurs pentru ocuparea postului de lector universitar, poz. 82

Departamentul Contabilitate și Audit

Disciplinele: Contabilitate, Contabilitate pentru afaceri (engleză), Contabilitatea în mediul de afaceri, Introducere în contabilitate (engleză)

Domeniul: Contabilitate

post publicat în Monitorul Oficial al României nr. 438 din 29.11.2023.

LISTA DE LUCRĂRI

Candidat: **HOINARU M. Răzvan - Dr./din 2023**

1. **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 din prezenta listă de lucrări:

1. Oprea, O., **Hoinaru, R.**, Păcuraru-Ionescu, C. P., Neamțu, D., *Accounting for the future: practice, Artificial Intelligence and regulation* Proceedings of the International Conference on Business Excellence **2022**, Vol. 16, No. 1, pp. 817-826, <https://sciendo.com/es/article/10.2478/picbe-2022-0076>
2. Petre Caraiani, Adriana Duțescu, **Răzvan Hoinaru**, Georgiana Oana Stănilă, *Production network structure and the impact of the monetary policy shocks: Evidence from the OECD*, Economics Letters, Volume 193, August **2020**, 109271, ISSN 0165-1765, <https://doi.org/10.1016/j.econlet.2020.109271>
<https://www.sciencedirect.com/science/article/abs/pii/S016517652030183X> WOS:000551630000012
3. **Hoinaru, R.**; Buda, D.; Borlea, S.N.; Văidean, V.L.; Achim, M.V. *The Impact of Corruption and Shadow Economy on the Economic and Sustainable Development. Do They "Sand the Wheels" or "Grease the Wheels"?* Sustainability **2020**, 12, 481. <https://www.mdpi.com/2071-1050/12/2/481>
4. Trașcă, Daniela Livia; Stefan, George Marian; Aceleanu, Mirela Ionela; Sahlian, Daniela Nicoleta; Stanilă, Georgiana Oana; **Hoinaru, Răzvan**, *Unique unemployment insurance scheme in euro zone. Terms and conditions. Impact*, Economic Computation & Economic Cybernetics Studies & Research Vol. 53 Issue 2, p 241-256, **2019**, ISSN 0424-267 X http://www.ecocyb.ase.ro/nr2019_2/CONTENTS_2019_2.pdf.
5. Trașcă, D.L.; Ștefan, G.M.; Sahlian, D.N.; **Hoinaru, R.**; Șerban-Oprea, G.-L. *Digitalization and Business Activity. The Struggle to Catch Up in CEE Countries*. Sustainability **2019**, 11(8), Special Issue Innovation and Sustainability in a Turbulent Economic Environment–Selected Papers from the 12th International Conference on Business Excellence) <https://www.mdpi.com/2071-1050/11/8/2204>
6. Roman, A.-G.; Mocanu, M.; **Hoinaru, R.** *Disclosure Style and Its Determinants in Integrated Reports*. Sustainability **2019**, 11, 1960 <https://www.mdpi.com/2071-1050/11/7/1960>
7. Haslam Colin, **Hoinaru Razvan**, Daniel Buda, *Accounting for the future: How will corporate business models deliver sustainability?*, Proceedings of the International Conference on Business Excellence, Sciendo, **2019** vol. 13(1), pages 817-828 <https://sciendo.com/it/article/10.2478/picbe-2019-0072>
8. **Răzvan Hoinaru**, *What are the objectives of corporate reporting? Sustainable value for who?* Proceedings of the International Conference on Business Excellence, Sciendo (DeGruyter), **2018**, vol. 12(1), pages 436-445. <https://content.sciendo.com/view/journals/picbe/12/1/article-p436.xml?lang=en>
9. **Hoinaru, R.**, Stolojan, T., et al., *Which Accounting regulation for Europe's economy and society?*, Accounting, Economics and Law, Vol 7 (2) **2017**, pp.17-29. <https://www.degruyter.com/view/j/ael.2017.7.issue-2/ael-2017-0026/ael-2017-0026.xml>
<https://www.degruyter.com/document/doi/10.1515/ael-2017-0026/html?lang=en>
10. Haslam, C., **Hoinaru, R.**, et al, *Stress Testing International Financial Reporting Standards (IFRS): Accounting for Stability and the Public Good in a Financialized World*, Journal of Accounting, Economy and Law, **2016**, vol. 6 (2), pp. 93-118, <https://www.degruyter.com/view/j/ael.2016.6.issue-2/ael-2015-0006/ael-2015-0006.xml?format=INT>

2 Teza(-ele) de doctorat

T1 (Queen Mary University of London): **Raportarea financiară în Europa: Provocări tehnice și normative ale contabilității** / Financial reporting in Europe: Accounting for regulatory and technical challenges

3 Cărți/cursuri publicate în edituri recunoscute(Ca1, Ca2 etc.), îndrumare publicate(I1, I2 etc.), capitole publicate în volume colective, capitole teoretice redactate, (D1, D2 etc.), după caz, prin care se aduc contribuții a dezvoltarea activităților didactice/profesionale.

Ca1. Duțescu Adriana, **Hoinaru Răzvan**, Introduction (Chapter); Duțescu, A. Financial Accounting: An IFRS Perspective in Romania, **Palgrave Macmillan**, UK, **2019**, ISBN 978-3-030-29484-7
<https://www.palgrave.com/gp/book/9783030294847>

Ca2. Duțescu Adriana, Stănilă Oana, **Hoinaru Răzvan** The Conceptual Framework (Chapter); Duțescu, A. Financial Accounting: An IFRS Perspective in Romania, **Palgrave Macmillan**, UK, **2019**, ISBN 978-3-030-29484-7
<https://www.palgrave.com/gp/book/9783030294847>

Ca3. Duțescu Adriana, Stănilă Oana, **Hoinaru Răzvan** The Financial Statements (Chapter); Duțescu, A., Financial Accounting: An IFRS Perspective in Romania, **Palgrave Macmillan**, UK, **2019**, ISBN 978-3-030-29484-7
<https://www.palgrave.com/gp/book/9783030294847>

Ca4. Duțescu Adriana, Stănilă Oana, **Hoinaru Răzvan** , The Financial Statements in Financial Reporting (Chapter); Duțescu, A., Financial Accounting: An IFRS Perspective in Romania, **Palgrave Macmillan**, UK, **2019**, ISBN 978-3-030-29484-7 <https://www.palgrave.com/gp/book/9783030294847>

Ca5. Duțescu Adriana, Stănilă Oana, **Hoinaru Răzvan**; Accounting Process and Transaction Analysis (Chapter); Duțescu, A., Financial Accounting: An IFRS Perspective in Romania, **Palgrave Macmillan**, UK, **2019**, ISBN 978-3-030-29484-7 <https://www.palgrave.com/gp/book/9783030294847>

Ca6. Kaili, E., Psarakis, D., Hoinaru, R., (eds) New Models for Financing and Financial Reporting for the European SMEs: A Practitioners' view, **Palgrave Macmillan**, UK, **2019** <https://www.palgrave.com/gp/book/9783030028305>

Ca7. Kaili, E., Psarakis, D., **Hoinaru, R** , Introduction (chapter); Kaili, E., Psarakis, D., Hoinaru, R., (eds) New Models for Financing and Financial Reporting for the European SMEs: A Practitioners' view, **Palgrave Macmillan**, UK, **2019** <https://www.palgrave.com/gp/book/9783030028305>

Ca8. **Hoinaru, R.**, Stănilă, O. Literature Review (chapter); Kaili, E., Psarakis, D., Hoinaru, R., (eds) New Models for Financing and Financial Reporting for the European SMEs: A Practitioners' view, **Palgrave Macmillan**, UK, **2019** <https://www.palgrave.com/gp/book/9783030028305>

Ca9. Kaili, E., Psarakis, D., **Hoinaru, R** , Conclusion (chapter); Kaili, E., Psarakis, D., Hoinaru, R., (eds) New Models for Financing and Financial Reporting for the European SMEs: A Practitioners' view, **Palgrave Macmillan**, UK, **2019** <https://www.palgrave.com/gp/book/9783030028305>

Ca10. **Hoinaru R.**, Green economic incentives (chapter) Brinkmann, R. (ed). The Palgrave handbook of global sustainability, Springer Nature, Switzerland, pp. 1863 – 1881, **2022**,
https://books.google.ro/books?id=KaO3EAAAQBAJ&printsec=frontcover&hl=ro&source=gbs_ge_summary_r&cad=0#v=onepage&q&f

4 Cărți de specialitate publicate în edituri recunoscute(Cb1, Cb2 etc.), **articole/studii** publicate in extenso în reviste de specialitate de circulație internațională recunoscute (reviste cotate ISI sau indexate în baze de date internaționale specifice domeniului)(Ri1, Ri2etc.), **articole/studii in extenso** publicate în volumele unor manifestări științifice internaționale recunoscute din țară și din străinătate (cu ISSN/ ISBN)(Vi1,Vi2 etc.), precum și **alte lucrări similare**: articole/studii publicate in extenso în reviste de specialitate de circulație națională recunoscute CNCSIS (Rn1, Rn2 etc.), articole/studii publicate in extenso în volumele unor manifestări științifice naționale (cu ISSN/ISBN)(Vn1,Vn2 etc.), lucrări prezentate la diferite seminarii/expoziții, inovații etc.(E1, E2 etc.), după caz, prin care se aduc contribuții la dezvoltarea *domeniului*.

- Ri1. **Răzvan Hoinaru**, *What are the objectives of corporate reporting? Sustainable value for who?* Proceedings of the International Conference on Business Excellence, Sciendo (DeGruyter), **2018**, vol. 12(1), pages 436-445. <https://content.sciendo.com/view/journals/picbe/12/1/article-p436.xml?lang=en>
- Ri2. **Hoinaru Răzvan**, Năstase Mihnea, *A balanced approach: Brexit from political and business perspectives*, Proceedings of the International Conference on Business Excellence, Sciendo, **2019**, vol. 13(1), pages 804-816 <https://ideas.repec.org/a/vrs/poicbe/v13y2019i1p804-816n71.html>
- Ri3. Haslam Colin, **Hoinaru Razvan**, Daniel Buda, *Accounting for the future: How will corporate business models deliver sustainability?*, Proceedings of the International Conference on Business Excellence, Sciendo, **2019** vol. 13(1), pages 817-828 <https://sciendo.com/it/article/10.2478/picbe-2019-0072>
- Ri4. Daniel Buda, **Hoinaru Razvan**, Mocanu Mihaela, Roman Aureliana-Geta, *IAS 41 and beyond for a sustainable EU agriculture*, Proceedings of the International Conference on Business Excellence, Sciendo, **2019**, vol. 13(1), pages 829-839 <https://sciendo.com/es/article/10.2478/picbe-2019-0073>
- Ri5. **Răzvan Hoinaru**, Cedine Benson, Georgiana Oana Stănilă, Florin Dobre, Daniel Buda, *Green Bonds: Between economic incentives and eco-change*, Proceedings of the International Conference on Business Excellence, De Gruyter Open, **2020**/14/1, pg. 236-245, <https://sciendo.com/es/article/10.2478/picbe-2020-0022>
- Ri6. Petre Caraiani, Adriana Duțescu, **Răzvan Hoinaru**, Georgiana Oana Stănilă, *Production network structure and the impact of the monetary policy shocks: Evidence from the OECD*, Economics Letters, Volume 193, August **2020**, 109271, ISSN 0165-1765, <https://doi.org/10.1016/j.econlet.2020.109271> <https://www.sciencedirect.com/science/article/abs/pii/S016517652030183X> WOS:000551630000012
- Ri7. **Hoinaru, R.**; Buda, D.; Borlea, S.N.; Văidean, V.L.; Achim, M.V. *The Impact of Corruption and Shadow Economy on the Economic and Sustainable Development. Do They “Sand the Wheels” or “Grease the Wheels”?* Sustainability **2020**, 12, 481. <https://www.mdpi.com/2071-1050/12/2/481>
- Ri8. Trașcă, Daniela Livia; Stefan, George Marian; Aceleanu, Mirela Ionela; Sahlian, Daniela Nicoleta; Stanilă, Georgiana Oana; **Hoinaru, Răzvan**, *Unique unemployment insurance scheme in euro zone. Terms and conditions. Impact*, Economic Computation & Economic Cybernetics Studies & Research Vol. 53 Issue 2, p 241-256, **2019**, ISSN 0424-267 X http://www.ecocyb.ase.ro/nr2019_2/CONTENTS_2019_2.pdf.
- Ri9. Trașcă, D.L.; Ștefan, G.M.; Sahlian, D.N.; **Hoinaru, R.**; Șerban-Oprescu, G.-L. *Digitalization and Business Activity. The Struggle to Catch Up in CEE Countries*. Sustainability **2019**, 11(8), Special Issue Innovation and Sustainability in a Turbulent Economic Environment–Selected Papers from the 12th International Conference on Business Excellence) <https://www.mdpi.com/2071-1050/11/8/2204>
- Ri10. Roman, A.-G.; Mocanu, M.; **Hoinaru, R.** *Disclosure Style and Its Determinants in Integrated Reports*. Sustainability **2019**, 11, 1960 <https://www.mdpi.com/2071-1050/11/7/1960>
- Ri11. **Hoinaru, R.**, et al., *Human resources accounting and accountability: medical aspects, regulation and economics of burn out in non-financial reporting*, Proceedings of the International Conference on Business Excellence, **2021**, vol. 15, issue 1, 695-704. <https://sciendo.com/es/article/10.2478/picbe-2021-0065>
- Ri12. Manea, A., **Hoinaru, R.**, Păcuraru-Ionescu, C. P., *Ethics education in Romanian economics faculties, members of AFER*, Proceedings of the International Conference on Business Excellence, **2021**, Vol. 15, No. 1, pp. 705-714) <https://sciendo.com/pdf/10.2478/picbe-2021-0066>
- Ri13. Oprea, O., **Hoinaru, R.**, Păcuraru-Ionescu, C. P., Neamțu, D., *Accounting for the future: practice, Artificial Intelligence and regulation* Proceedings of the International Conference on Business Excellence **2022**, Vol. 16, No. 1, pp. 817-826, <https://sciendo.com/es/article/10.2478/picbe-2022-0076>
- Ri14. Vargas, V. M., Nita, S. C., **Hoinaru, R.** *Study Regarding the Impact of ICT Development on Romania's Economic Growth.*, 15th International Conference on Business Excellence, ICBE **2021**, pp. 1-10. Springer International Publishing. https://link.springer.com/chapter/10.1007/978-3-031-07265-9_1

Vi1. Haslam, C., **Hoinaru, R.**, et al, *Stress Testing International Financial Reporting Standards (IFRS): Accounting for Stability and the Public Good in a Financialized World*, Journal of Accounting, Economy and Law, **2016**, vol. 6 (2), pp. 93-118.<https://www.degruyter.com/view/j/ael.2016.6.issue-2/ael-2015-0006/ael-2015-0006.xml?format=INT>

Vi2. **Hoinaru, R.**, Stolojan, T., et al., *Which Accounting regulation for Europe's economy and society?*, Accounting, Economics and Law, Vol 7 (2) **2017**, pp.17-29.<https://www.degruyter.com/view/j/ael.2017.7.issue-2/ael-2017-0026/ael-2017-0026.xml>

Vi3. **Hoinaru, R.**, *Follow the money. The impact of the illicit financial flows home and abroad. A common European-African perspective*, Romanian Journal of Economics, **2017**, vol. 44 (1) ,pp. 87-94.<https://ideas.repec.org/a/ine/journl/v44y2017i53p87-94.html>.

Vi4. **Răzvan Hoinaru**, *Faces of economic migration. Are migrants paying the expenses for the Western economic growth? Is economic discrimination part of the welcoming package?* Filodritto Editore Proceedings, International Conference Multidisciplinary Perspectives in the Quasi-coercive Treatment of Offenders (specto), Edition - Groups with Special Needs in Community Measures, Wester University of Timișoara, **2018**

Vi5. **Hoinaru, R.**, Buda, D., Subic, J., Jansen, A. *Financial and Non-Financial Disclosures for Agriculture: is there any Connection in between GRI 13 and IAS 41?* Revista de Management Comparat International, Vol. 24, Iss. 2, **2023**, 158-172. DOI:10.24818/RMCI.2023.2.158

E1. Financial Reporting Council, UK, **2014**, Improving Confidence in the Value of Audit.
<https://www.frc.org.uk/getattachment/bfbcab7a-e0a4-4ef7-973a-e53cc007f1df/YouGov-report-FRC-Confidence-in-Audit.pdf>

E2. Financial Reporting Council, UK, **2016**, Enhancing Confidence in the Value of Audit
<https://www.frc.org.uk/getattachment/dc18af2c-35e6-43fa-afec-29f6099deed2/YouGov-survey-Confidence-in-the-value-of-audit.pdf>

E3. Haslam, C., **Hoinaru, R.**, Tsitsianis, N., How public sector accounting mimics private sector reporting and puts foundational public services at risk, Working Paper 1 Foundational Economy, **2017**
<https://foundationaleconomycom.files.wordpress.com/2017/01/haslam-et-al-private-sector-financial-reporting-in-public-sector-final.pdf>

E4. **Hoinaru, R.** Negreanu, F., de Luca, A., Driving down greenhouse gases: a roadmap for the Paris Agreement, (European Union: European Parliament Printing Unit), **2019**, Brussels.
https://www.researchgate.net/publication/332298698_Driving_Down_Greenhouse_Gases_A_roadmap_for_the_Paris_Agreement

E5. Five UN Foresight Elements of Our Common Agenda: Results of a Real-Time Delphi Study: A Report to the Executive Office of the UN Secretary-General by The Millennium Project **2022**, <https://millennium-project.org/wp-content/uploads/2022/08/UN-Foresight-Elements-report.pdf>

E6. European Law Institute (ELI). **2023**, Guidance on company capital and financial accountability for corporate sustainability.
https://www.europeanlawinstitute.eu/fileadmin/user_upload/p_eli/Publications/ELI_Guidance_on_Company_Capital_and_Financial_Accounting_for_Corporate_Sustainability.pdf

5. Citări ale lucrărilor publicate: referința bibliografică a lucrării citate(Ci1, Ci2) și referința / ele bibliografică / e a / ale lucrării care citează (Ci1.1, Ci1.2....., Ci2.1, Ci2.2, etc.)

Nr. Crt	Articolul citat	Revista si articolul in care a fost citat	Cuartila	Categorie de încadrare
		Ci1.1 Brodny, J., & Tutak, M. (2021). Assessing the level of digitalization and robotization in the enterprises of the European	Q1	Multidisciplinary sciences

Ci1	Trașcă, D. L., Ștefan, G. M., Sahlian, D. N., Hoinaru, R. , & Șerban-Oprescu, G. L. (2019). Digitalization and business activity. The struggle to catch up in CEE countries. <i>Sustainability</i> , 11(8), 2204.	Union Member States. <i>Plos one</i> , 16(7), e0254993.		
		Ci1.2 Brodny, J., & Tutak, M. (2021). Assessing the level of digital maturity of enterprises in the Central and Eastern European countries using the MCDM and Shannon's entropy methods. <i>Plos one</i> , 16(7), e0253965.	Q1	Multidisciplinary sciences
		Ci1.3 Wuersch, L., Neher, A., & Peter, M. K. (2022). Digital internal communication: An interplay of socio-technical elements. <i>International Journal of Management Reviews</i>	Q1	Management
		Ci1.4 Vasile, V.; Panait, M.; Apostu, S.-A. Financial Inclusion Paradigm Shift in the Postpandemic Period. Digital-Divide and Gender Gap. <i>Int. J. Environ. Res. Public Health</i> 2021, 18, 10938. https://doi.org/10.3390/ijerph182010938	Q2	Environmental sciences
		Ci1.5 Akram, U., Fülöp, M. T., Tiron-Tudor, A., Topor, D. I., & Căpușneanu, S. (2021). Impact of digitalization on customers' well-being in the pandemic period: Challenges and opportunities for the retail industry. <i>International Journal of Environmental Research and Public Health</i> , 18(14), 7533.	Q2	Public, Environmental & occupational health
Ci2		Ci2.1 Fernández-Rovira, C., Valdés, J. Á., Molleví, G., & Nicolas-Sans, R. (2021). The digital transformation of business. Towards the datafication of the relationship with customers. <i>Technological Forecasting and Social Change</i> , 162, 120339.	Q2	Planning and development

Ci3	Hoinaru R, Buda D, Borlea SN, Văidean VL, Achim MV. The Impact of Corruption and Shadow Economy on the Economic and Sustainable Development. Do They “Sand the Wheels” or “Grease the Wheels”? <i>Sustainability</i>. 2020; 12(2):481. https://doi.org/10.3390/su12020481	Ci3.1 Bokhari, S. A. A., Ali, M., Albort-Morant, G., Latan, H., de Sousa Jabbour, A. B. L., Ullah, S., ... & Vo-Thanh, T. (2023). Bridging the gap: The moderating roles of institutional quality and compliance on the link between CSR and financial performance. <i>Journal of Cleaner Production</i>, 404, 136897.	Q1	Engineering, Environmental
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		Ci3.2 Chaudhry, I. S., Nazar, R., Ali, S., Meo, M. S., & Faheem, M. (2022). Impact of environmental quality, real exchange rate and institutional performance on tourism receipts in East-Asia and Pacific region. <i>Current Issues in Tourism</i>, 25(4), 611-631	Q2	Hospitality, Leisure, Sport, Tourism
		Ci3.3 Camara, M. (2022). The impact of the shadow economy on economic growth and CO2 emissions: evidence from ECOWAS countries. <i>Environmental Science and Pollution Research</i>, 29(43), 65739-65754.	Q2	Environmental Sciences
Ci4	Roman A-G, Mocanu M, Hoinaru R. Disclosure Style and Its Determinants in Integrated Reports. <i>Sustainability</i>. 2019; 11(7):1960. https://doi.org/10.3390/su11071960	Ci4.1 Wong, K. S., Amran, A., & Chu, E. Y. (2023). Institutional antecedents of integrated reporting quality: The moderating role of board independence. <i>Corporate Social Responsibility and Environmental Management</i>, 30(2), 621-640.	Q2	Environmental studies