



Universitatea
Transilvania
din Braşov

HABILITATION THESIS

SUMMARY

Title: Theoretical and Empirical Perspectives on Strategically Oriented Digitization and Financial Compliance towards Sustainable Finance; An Interdisciplinary Perspective

Domain: FINANCE

Author:
Associate Professor OPRIŞAN I.T. OANA
"OVIDIUS" University of CONSTANŢA

BRAŞOV, 2024

Summary

This habilitation thesis "Theoretical and Empirical Perspectives on Strategically Oriented Digitization and Financial Compliance towards Sustainable Finance; An Interdisciplinary Perspective" includes three main sections:

- the first section, deals with scientific, professional and academic achievements along disciplinary and interdisciplinary thematic lines, contributions and perspectives in terms of scientific research, professional and academic contributions;
- the second section, which outlines the plan for the evolution and development of one's professional, scientific and academic career, by both teaching and research directions;
- the third section lists the bibliographical references used in the research undertaken.

The first section of the habilitation thesis is dedicated to scientific, professional and academic achievements, by disciplinary and interdisciplinary thematic directions and is structured in two chapters.

The first chapter discusses the main research directions and scientific contributions and focuses on significant findings in the field of financial research, focusing in particular on sustainable finance. Structured in four sub-chapters, it explores the interconnections between the financial-economic crises, consumer behaviour, the new digital age and the European Green Plan. Recent crises have highlighted society's vulnerability and the imperative need to modernise and adapt towards a sustainable direction. Thus, research in the field of sustainable finance has developed rapidly, bringing to the fore public-private collaborations to promote sustainable investments and integrate ESG factors into financial decisions.

As the importance of sustainable finance grows, there is a significant shift in the fiscal and investment behaviour of individuals and companies towards investments with a positive impact on the environment and society. This paradigm shift is driven by the need to respond to financial crises and climate change, highlighting the importance of adopting sustainable financial practices for long-term balanced growth.

Research in the field of sustainable finance has generated a number of scientific articles published in peer-reviewed journals, highlighting the complexity and multidisciplinary nature of this field. From analysing tax and investment behaviour to

promoting sustainable corporate governance, research has explored diverse perspectives and solutions for sustainable development.

In addition, public finance initiatives have analysed the tax and consumption behaviours of individuals and corporations, providing crucial information for estimating income and expenditure at the micro and macroeconomic level. At the same time, the need for digitisation in the field of finance is increasingly evident, with a focus on modernising public services and improving online communication between authorities and taxpayers.

The promotion of sustainable corporate governance has also been analysed in the context of reporting on the impact of economic activity on the environment and society, generating recommendations for good practice in this area. In parallel, research has explored the impact of digital technology and accounting information systems on firms' strategic performance, highlighting the close links between digital innovation and sustainable finance.

In conclusion, sustainable finance is an evolving field with profound implications for the way society and companies manage their resources and investments. ESG is becoming a key factor in decision-making, and a sustainable approach to business is becoming increasingly relevant for economic growth and balancing short and long-term needs.

The second chapter of this section elaborates on professional and academic directions and includes professional and academic activity during the 27 years, starting from the completion of high school studies up to the teaching degree and including all types of teaching, training, evaluation activities. The entire professional activity is carried out and dedicated to the field of finance, tax and financial consultancy at Ovidius University of Constanta, Faculty of Economics. The academic activity is combined around two main directions:

- teaching and professional experience;
- research activity.

The second section "Plan for the evolution and development of your own professional, scientific and academic career" outlines the activities they propose for future development in the field of finance. Scientific research perspectives will be pursued in finance, public finance, with a focus on investigating other new determinants of taxation. In this respect, the main topic will be the link between sustainable finance, corporate governance and the green transition. The main tools of investigation, at

international level (including Romania), will be panel, binary choice and VAR econometric models. The academic prospects are based on habilitation, this step ensuring PhD coordinator status and also facilitating obtaining the position of university professor.

The list of bibliographical references is a vital and conclusive component of my habilitation thesis, reflecting both the depth and breadth of the research I have conducted. It provides a robust framework for the entire argument presented in my paper, legitimising and supporting every claim and conclusion I have made. Through the diversity of sources I have included, from books to scholarly articles and conferences, the list illustrates a comprehensive and well-grounded approach to my research topic. Strict adherence to citation standards lends a high degree of professionalism and credibility to all my work. In addition, the currency and relevance of sources highlights my effort to keep the thesis up to date with recent developments in my field of study. The alphabetical order and coherent structure contribute to the clarity and accessibility of the information for my readers. This list of references not only closes my habilitation thesis, but also serves as a bridge to an expanded universe of resources for those interested in exploring the subject in depth. Through this synthesis, I want to highlight the importance and essential role that my reference list plays in strengthening the arguments and validating my entire academic endeavor.