



**ADMITERE DOCTORAT**

**Sesiunea Septembrie 2022**

**Domeniul de doctorat: Finanţe**

**Conducător de doctorat: Camelia Mirela BABA**

**TEME (TEMATICĂ) PENTRU CONCURS**

**TEMA 1:** *Comunicarea performanţei non-financiare – element cheie al sustenabilităţii financiare a companiilor*

**Conţinut / Principalele aspecte abordate**

1. *Raportarea problematicii legate de sustenabilitate şi identificarea unor indicatori de performanţă non-financiară*
2. *Reflecţii privind indicatorii de apreciere a performanţei financiare*
3. *Conectivitate şi interdependenţă între informaţiile non-financiare şi cele financiare*

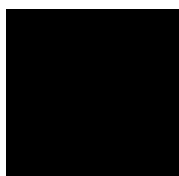
**Bibliografie recomandată:**

1. Agostini, M., Costa, E., & Korca, B. (2022). Non-financial disclosure and corporate financial performance under directive 2014/95/EU: Evidence from Italian listed companies. *Accounting in Europe*, Taylor & Francis, 19(1), <https://doi.org/10.1080/17449480.2021.1979610>.
2. Bini Laura, Bellucci Marco, *Integrated Sustainability Reporting: Linking Environmental and Social Information to Value Creation Processes*, Springer, 2022.
3. Bogičević, J., Domanović, V., & Krstić, B. (2016). The role of financial and non-financial performance indicators in enterprise sustainability evaluation. *Ekonomika*, 62(3), 1-13, DOI: [10.5937/ekonomika1603001B](https://doi.org/10.5937/ekonomika1603001B)
4. Lino Cinquini, Francesco De Luca, *Non-financial Disclosure and Integrated Reporting: Theoretical Framework and Empirical Evidence*, Springer, 2022.
5. Martínez-Ferrero, J., & Frías-Aceituno, J.V. (2015). Relationship between Sustainable Development and Financial Performance: International Empirical Research. *Business Strategy and the Environment*, Published online in Wiley Online Library, 24, 20–39, <https://doi.org/10.1002/bse.1803>

**Note /Precondiţii / Obs.:**

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Prof. dr. Marius Sorin DINCĂ

