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DIGITALIZATION OF ACCOUNTING IN ROMANIA: LEGISLATIVE CHALLENGES AND DEVELOPMENT PERSPECTIVES

Claudia-Elena GRIGORAS-ICHIM,
Lucia MOROSAN-DANILA,
*"*Ștefan cel Mare*" University of Suceava*

Dumitru FILIPEANU,
"Gheorghe Asachi" Technical University of Iasi

The digitalization of accounting in Romania reflects a profound transformation of financial practices, driven by technological progress and legislative changes. This paper aims to analyze the evolution of the regulatory framework supporting the digitalization of accounting, its alignment with international standards, and the implementation of digital technologies such as ERP, SAF-T, and e-Invoice systems. The benefits and obstacles companies encounter in the digital transition process are highlighted. The study highlights the crucial role of technology in enhancing the transparency, accuracy, and efficiency of accounting processes, while also providing strategic recommendations to accelerate digitalization in the Romanian economic environment. Methodologically, the research combines a longitudinal legislative analysis of Romanian accounting and fiscal regulations from 1991 to 2024 with a bibliometric analysis of Web of Science publications, using VOSviewer to identify keyword trends and thematic clusters.

Keywords: *Accounting digitalization; legislative framework; SAF-T; e-Invoice; IFRS compliance; financial reporting efficiency.*

DIGITALIZAREA CONTABILITĂȚII ÎN ROMÂNIA: PROVOCĂRI LEGISLATIVE ȘI PERSPECTIVE DE DEZVOLTARE

Digitalizarea contabilității în România reflectă o transformare profundă a practicilor financiare, sub impactul direct al progresului tehnologic și al schimbărilor legislative. Această lucrare își propune să analizeze evoluția cadrului de reglementare care a susținut digitalizarea contabilității, alinierea la standardele internaționale, precum și implementarea unor tehnologii digitale, cum ar fi sistemele ERP, SAF-T sau factura electronică. Sunt evidențiate beneficiile și obstacolele pe care companiile le întâmpină în procesul de tranziție digitală. Studiul subliniază rolul esențial al tehnologiei în consolidarea transparenței, acurateței și eficienței proceselor contabile, oferind totodată recomandări strategice pentru accelerarea digitalizării în mediul economic românesc. Din punct de vedere metodologic, cercetarea combină analiză longitudinală a reglementărilor contabile și fiscale din România în perioada 1991-2024 cu o analiză bibliometrică a publicațiilor indexate în Web of Science, utilizând VOSviewer pentru identificarea tendințelor tematice și a clusterelor de cuvinte-cheie.

Cuvinte-cheie: *Digitalizarea contabilității; cadrul legislativ; SAF-T; factura electronică; conformitatea cu IFRS; eficiența raportării financiare.*

JEL: M41, M48, O33

Introduction

Accounting digitalization represents a transformative shift in how financial data is recorded, processed, and reported, driven by technological innovation and legislative pressure. In Romania, the process began in the early 1990s, aligning gradually with international financial standards and European Union directives. The emergence of integrated IT systems, the development of e-Invoice and SAF-T protocols, and the mandatory use of electronic reporting platforms mark significant milestones in this evolution.

To ensure conceptual clarity, the main technical terms used in this paper are defined in relation to their relevance to the Romanian accounting digitization process. SAF-T refers to the Standard Audit File for Tax, a standardized electronic reporting format used for transmitting accounting and tax data to fiscal authorities. SPV refers to the Romanian Virtual Private Space, the digital platform used for communication between taxpayers and tax authorities. e-Factura refers to the Romanian national electronic invoicing system, while the broader term e-Invoice is used for electronic invoicing in general or European contexts. ERP refers to Enterprise Resource Planning systems, which integrate accounting, financial, operational, and managerial data within a unified digital platform. IFRS refers to the International Financial Reporting Standards, which provide a global framework for financial reporting and comparability. ESG refers to Environmental, Social, and Governance reporting, an increasingly relevant dimension of corporate transparency and sustainability-oriented financial communication.

The primary goal of this study is to explore the legislative developments and strategic implementation of accounting digitalization in Romania, focusing on understanding how legal norms have shaped adoption trends across sectors. While previous research has examined digitalization in a broader European or sectoral context, this paper focuses on Romania's national efforts and regulatory trajectory.

The central research questions guiding this investigation are:

- What are the major legislative milestones influencing accounting digitalization in Romania?
- How aligned is the Romanian digital accounting framework with international standards such as IFRS?
- What benefits and persistent challenges do companies face during the digital accounting transformation?

The study also integrates a bibliometric analysis to track academic interest and the evolution of research in accounting digitalization, offering a data-driven understanding of current themes and knowledge gaps. The outcomes aim to support policymakers and financial professionals in navigating the digital shift efficiently and strategically.

Literature review

The digital transformation of accounting has become a central theme in academic and professional discourse. Early research emphasized the potential of digital technologies to enhance the accuracy, timeliness, and accessibility of financial information [12, 23]. Digital tools such as cloud computing, blockchain, and artificial intelligence are increasingly integrated into accounting systems to reduce human error, detect fraud, and streamline reporting workflows [14].

International standards, particularly the International Financial Reporting Standards (IFRS), have provided a foundational framework for modernizing accounting practices [11]. Authors highlighted the structural challenges faced by small and medium-sized enterprises (SMEs) during IFRS adoption, as well as the role of digital tools in supporting compliance and automation [13, 25]. Bakker et al. (2017) further emphasized the interpretation of IFRS in the context of digital reporting for contracts, transparency, and comparability [1].

Recent literature has also explored the impact of legislative interventions on digital transformation. European directives such as Directive 2014/55/EU [4] on electronic invoicing in public procurement and the General Data Protection Regulation (GDPR) have catalyzed changes in national legislation, influencing how countries like Romania have approached accounting modernization [5, 20, 22].

Recent institutional and academic contributions further confirm the relevance of accounting digitalization as both a regulatory and professional transformation process [5, 12, 13, 14, 22]. At the European level, electronic invoicing and digital reporting are increasingly promoted as mechanisms to improve fiscal transparency, reduce administrative burdens, and accelerate payment processes [4, 5]. In Romania, the implementation of SAF-T, RO e-Invoice, SPV, and e-Transport reflects this broader European orientation towards standardized digital communication between companies and fiscal authorities [7, 8, 10, 17]. Recent studies also emphasize that the digitalization of the accounting profession requires not only the adoption of technology but also the development of new professional competencies related to ERP systems, data analysis, cybersecurity, digital compliance, and sustainability reporting [12, 13, 14, 22]. Therefore, the present study is positioned at the intersection between regulatory change, technological innovation, and the transformation of accounting practice.

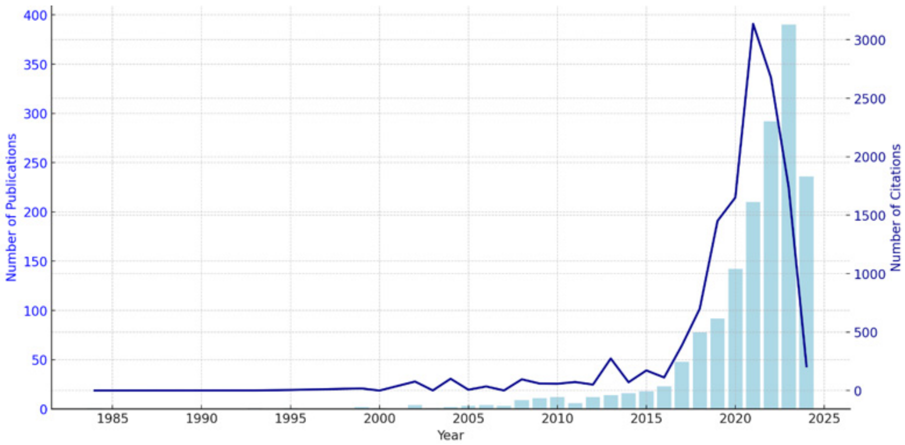

Figure 1. Trend of publications and citations over time
Source: Own work, based on Web of Science data (2025)

Figure 1 illustrates the evolution of academic interest in accounting digitalization, showing a substantial increase in publications and citations starting in 2015, peaking around 2022. On a broader scale, bibliometric studies reveal a surge in scholarly output on digital accounting since 2015. VOSviewer-based analyses illustrate the clustering of key research themes, including “ERP”, “BIM”, “transparency”, “financial technology”, and “sustainability” (Figure 2). This growing academic interest reflects a global consensus on the strategic value of accounting digitalization.

Figure 2. Keyword frequency in publications
Source: Own work, bibliometric analysis VOSviewer (2025)

The line graph shows the temporal evolution of high-frequency research themes (Figure 3). Terms like “Digitalization”, “Sustainability”, and “Innovation” have gained significant traction since 2015.

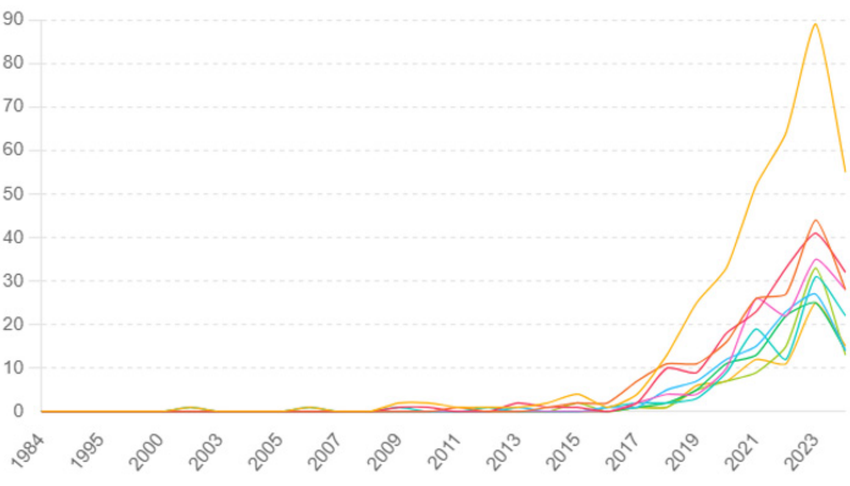

Figure 3. Trends of top keywords over time
Source: Own work, based on data extracted from Web of Science (2025)

In Romania, the adoption of digital accounting systems has been closely tied to legislative mandates, such as Law No. 82/1991 (the Accounting Law), GO No. 11/2021 (introducing SAF-T reporting), and Law No. 296/2023 (mandating e-Invoice for B2B transactions). While technology adoption is progressing, it is often uneven across sectors, with gaps in access to funding, digital skills, and infrastructure remaining critical challenges [10, 17, 19].

Research methodology

This study employs a mixed-methods research design, combining qualitative legislative analysis with bibliometric investigation to explore the evolution and current state of accounting digitalization in Romania. The objective is to understand how legislation has influenced digital practices in accounting and to assess the alignment with global standards and academic discourse.

The bibliometric component uses the Web of Science (WoS) database to collect and analyze academic publications on digital accounting systematically. The search included keywords such as “accounting digitalization”, “e-invoice Romania”, “SAF-T reporting”, and “financial digital transformation”, targeting articles published up to early 2024. The VOSviewer tool generated visual representations of keyword frequency, co-occurrence networks, and trends over time. This method supports the identification of dominant themes and emerging research clusters in the field.

The legislative analysis reviews key Romanian normative acts from 1991 to 2024, focusing on how these measures have progressively shaped the adoption of digital accounting tools. The review includes laws, government ordinances, ministerial orders that introduced or mandated electronic signatures, digital archiving, SAF-T, e-Factura, and the Virtual Private Space (SPV).

This dual approach offers a comprehensive view of the academic and regulatory dynamics influencing Romania’s trajectory toward digital accounting. The methodology ensures historical depth and data-driven insight, supporting policy recommendations grounded in empirical evidence. In addition, we perform a quantitative descriptive analysis of the set of 13 normative acts listed in Table 1, calculating the frequency over decennial intervals and the annual growth rate. The obtained series are then correlated with the dynamics of academic publications shown in Figure 1 to identify possible causal relationships between legislative impulse and scientific interest. Since the number of available observations (five five-year intervals) does not allow for a robust statistical test, we opt for a graphical-descriptive analysis: we superimpose the frequency of normative acts and the volume of academic publications on the same time axis. This visual representation highlights the common growth rate and the lag periods, offering an integrated perspective on the interdependence between legislative impulse and scientific mobilization.

Table No. 1. The evolution of the legislative norms regarding the digitalization of accounting in Romania

Year	Legislative provision	Normative act
1992	The control and preservation of technical media of the data recorded in accounting by the accounting rules applied for persons who use IT systems for automatic data processing have the obligation (art. 23)	Law no. 82/1991 [19]
1999	The obligation of economic operators to use electronic fiscal cash registers in the case of delivering goods to the population and/or providing services to the population, permanently	GEO no. 28/1999 [6]
2001	Establishing the legal regime of electronic signatures and documents in electronic form, as well as the conditions for the provision of electronic signature certification services	Law no. 455/2001 [18]
2004	Accessing the “Virtual private space” service is an option for the taxpayer (art. 44, para. 3) Transmission of invoices issued in electronic form	GEO 92/2003 [9]

2011	Preparation and transmission in electronic format of the general record register of employees (art. 3, 5, 7)	Decision no. 500/2011 [2]
2012	Registration of commercial operations by electronic means	Law no. 148/2012 [15]
2014	Communication in electronic format between taxpayers and tax authorities, and the regulation of the identification of taxpayers in the electronic environment	GEO No. 40/2014 [7]
2015	Presentation of financial and accounting documents in electronic format Keeping supporting documents, accounting records, and other financial-accounting documents on electronic support Archiving of financial-accounting documents on electronic support	Order no. 2634/2015 [21]
2015	Keeping accounting and fiscal records in electronic format (art. 109, para. 1) The presentation of computer applications for accounting and fiscal records is kept with the help of electronic management systems (art. 109, para. 2) Communication of administrative documents issued by the fiscal body by electronic means of remote transmission (art. 47, para. 2, 15-17) The Taxpayer/Payer can send requests, documents, or any other documents to the competent tax body also by electronic means of remote transmission (art. 79, para. 1-5) Signing the tax declaration and sending/filing it through the electronic payment system (art. 102, para. 4-6, art. 103, para. 1-4) The granting of assistance by the fiscal body (art. 103, para. 1) The request for the tax attestation certificate by persons other than the taxpayer by electronic means (art. 160, para. 8)	Law no. 207/2015 [16]
2017	Preparation of the general record register of employees in electronic form	Decision no. 905/2017 [3]
2021	The obligation to use SAF-T (Standard Audit File for Tax) for large companies (from 01.01.2022), medium-sized companies (from 01.07.2022), and small companies (from 01.01.2025), according to art. 6	GO no. 11/2021 [10]
2022	The obligation to register the taxpayer in the private virtual space starting from 01.03.2022 (art. 1, para. 8, 10, art. 6, para. 2)	GO no. 11/2021 [10]
2022	Declaration as a sender, carrier, or consignee of construction materials and other similar goods in the e-Transport system before the actual transport begins (art. 8)	GEO no. 41/2022 [8]
2023	The obligation to implement the e-invoice system in the B2B relationship from 01.01.2024 (art. 49)	Law no. 296/2023 [17]

Source: Own processing according to Romanian accounting and tax legislation

Results and discussions

The analysis of Romania's digital accounting evolution reveals a precise, progressive alignment with European standards and global best practices, albeit with implementation gaps and sectoral discrepancies. Results are discussed in two complementary dimensions: (1) legislative development and (2) bibliometric insights on academic interest and research direction.

The legislative timeline presented in Table 1 illustrates a sustained institutional effort to digitalize accounting processes over three decades. The Romanian legal framework has consistently promoted digitalization, starting with the 1991 Accounting Law and culminating in the 2023 B2B e-Invoicing obligation. Key milestones such as the introduction of SAF-T (Standard Audit File for Tax) and the mandatory use of the Virtual Private Space (SPV) have modernized the interaction between companies and tax authorities. The count of the normative acts in Table 1 indicates a visible acceleration of interventions: two acts in the 1990s, two in the period 2001-2009, five in the decade 2011-2020, and already four in just three years (2021-2023). The average annual rate thus increases from 0.2 acts (1991-2000) to 1.3 acts (2021-2023), confirming the increasingly intense regulatory pressure on the business environment. In terms of structure, 46% are ordinances (GO/GEO), 31% are laws, and 23% are government orders/decisions, suggesting a preference for instruments with rapid effect in the digitalization process.

The comparison between the legislative timeline and the bibliometric evolution suggests that regulatory pressure has not only accelerated the adoption of digital accounting tools but has also shaped the academic research agenda. Periods marked by major legislative interventions, such as 2011-2015 and 2021-2023, are followed or accompanied by visible increases in publications addressing SAF-T, e-Invoice, ERP systems, and digital reporting. This indicates that legislation functions both as a driver of professional practice and as a catalyst for scholarly investigation.

Table No. 2. Evolution of normative acts and publications

Interval	Normative acts	WoS publications
1991-2000	2	3
2001-2005	1	5
2006-2010	1	7
2011-2015	4	14
2016-2020	0	18
2021-2025	4	26

Notably, the adoption of GO no. 11/2021 has positioned Romania in closer alignment with OECD and EU directives, particularly regarding real-time fiscal reporting. The mandatory e-Factura system under Law no. 296/2023 represents a shift from optional to compulsory digital practices. These legal instruments enforce compliance and standardize accounting outputs, enhancing transparency and auditability.

However, Romania still faces challenges such as inconsistent implementation across company sizes and sectors, limited access to digital infrastructure in rural areas, and gaps in digital literacy among accounting personnel. While large enterprises have adapted quickly due to resource availability, small and medium-sized enterprises (SMEs) often struggle with cost barriers and a lack of technical support.

Bibliometric analysis using VOSviewer confirms the growing academic interest in accounting digitalization, particularly after 2015. Figure 1 shows a surge in publications and citations, peaking around 2022, indicating increased production and scholarly influence in the field.

Figure 2 illustrates that dominant research keywords include “digitalization”, “technology”, “ERP”, and “BIM”, reflecting the convergence of accounting with engineering and information systems. Thematic clusters reveal that accounting digitalization is often studied alongside organizational performance, innovation, and regulatory compliance.

Figure 3 provides a temporal view of keyword dynamics, showing that the themes of sustainability, innovation, and management have become more prominent in recent years. This reflects a shift from viewing digitalization merely as a technical upgrade to recognizing its strategic role in achieving sustainable and resilient business models.

Overlaying the legislative timeline over the publication curve (Figure 1) reveals an average lag of 3-4 years between the 2011-2015 regulatory wave and the sharp increase in literature from 2015 to 2022. This observation suggests that the legislative initiative catalyzes academic research, but with a measurable lag as the scientific community assimilates and problematizes regulatory innovations. The comparative observation of the two curves reveals two synchronized peaks: the first, in the period 2011-2015, corresponds to the introduction of electronic registers, digital archiving and online communication (four normative acts) and is followed, after approximately three years, by a doubling of the number of articles; the second, between 2021-2023, marked by the SAF-T and e-Invoice obligations, is accompanied by the steepest bibliometric jump. This parallel suggests that legislation serves as a catalyst, and the academic community responds by intensifying applied research. For clarity, Figure 4 juxtaposes, in the form of paired columns, the number of normative acts and articles over five-year intervals. The visual synchronization of the two series strengthens the argument for a relationship of mutual influence, even if it is not statistically quantified.

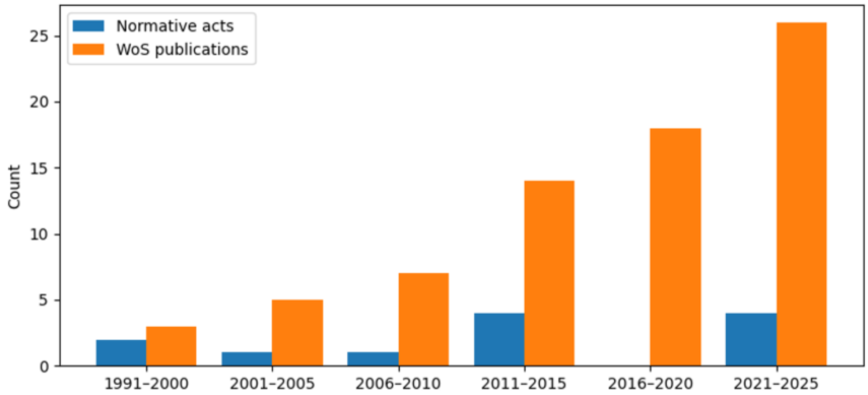

Figure 4. Normative acts vs. academic publications

These findings suggest that Romania's accounting profession must evolve in parallel with international research and innovation. Integrating AI, blockchain, and predictive analytics into accounting systems remains a frontier yet to be fully explored domestically.

The results underline the dual necessity of legal compliance and technological agility. While Romania's legislative framework has laid a solid foundation, the country's success in digital accounting transformation depends on:

- Expanding support programs for SMEs to access digital tools.
- Promoting digital skills training for accounting professionals.
- Fostering collaboration between academia, regulatory bodies, and the business sector.

Moreover, Romania must strengthen the integration of sustainability and ESG (Environmental, Social, and Governance) reporting into digital platforms to align with emerging global standards [24]. The legislative framework should be continually revised to reflect fiscal needs, corporate transparency, and sustainability goals.

The originality of this study lies in the integrated analysis of two complementary dimensions of accounting digitization in Romania: the evolution of the legislative framework and the dynamics of academic research reflected in Web of Science publications. Rather than presenting the normative acts and bibliometric results separately, the paper highlights the interaction between regulatory pressure and scientific interest. The results suggest that major legislative changes, such as the introduction of SAF-T reporting, the mandatory use of the e-Invoice system, the expansion of the Virtual Private Space, and the implementation of e-Transport, have not only transformed accounting practice but have also generated new research directions.

The comparative analysis shows that periods marked by stronger regulatory intervention are followed by an increase in academic publications dedicated to accounting digitization, digital reporting, ERP systems, electronic invoicing, and fiscal transparency. This relationship is particularly visible after the 2011-2015 regulatory wave and again after the 2021-2023 period, when the implementation of SAF-T and e-Invoice intensified the debate on digital compliance. The observed time lag of approximately three to four years between legislative impulses and academic response indicates that the research community needs time to collect data, evaluate practical effects, and transform regulatory changes into scientific inquiry.

From this perspective, Romania can be considered a relevant case study in regulation-driven accounting digitization. The country's experience shows that digital transformation in accounting is determined not only by technological innovation but also by the capacity of public authorities to enforce, standardize, and support digital reporting mechanisms. Therefore, the paper's contribution is to demonstrate that legislation serves as both a practical driver of digital adoption and a catalyst for academic research, and that academic findings may subsequently inform future regulatory adjustments.

Based on the results of the legislative and bibliometric analysis, several practical recommendations can be formulated for policymakers, companies, accounting professionals, and the academic environment. The acceleration of normative interventions after 2021, especially through the implementation of SAF-T, e-

Invoice, SPV, and e-Transport, confirms that accounting digitization in Romania is increasingly driven by regulatory pressure. However, the results also show that the success of this transition depends not only on the existence of legal obligations but also on the capacity of economic actors to understand, adopt, and use digital reporting tools efficiently.

First, public authorities should accompany new digital reporting obligations with clearer methodological guidance, stable implementation calendars, and accessible technical support. Since the legislative analysis shows a strong concentration of digitalization measures in the period 2021-2023, companies need predictable transition periods and unified instructions regarding reporting formats, validation rules, and platform interoperability. Simplifying digital platforms and reducing procedural inconsistencies would help transform compliance from a formal obligation into an effective modernization process.

Second, special attention should be given to small and medium-sized enterprises, which are more exposed to implementation-related difficulties, limited digital skills, and insufficient technical infrastructure. For these entities, adopting SAF-T and e-Invoice may require investments in accounting software, staff training, and integration with existing ERP systems. Therefore, targeted support programs, subsidized training sessions, and practical implementation guides should be developed to reduce the gap between large companies and SMEs in the digital accounting transition.

Third, accounting professionals should be encouraged to expand their competencies beyond traditional bookkeeping and financial reporting. The bibliometric results indicate that recent research increasingly associates accounting digitization with ERP systems, data analysis, fiscal transparency, sustainability, and innovation. Consequently, professional training should focus on digital reporting tools, data validation, cybersecurity, ESG reporting, and the use of emerging technologies such as artificial intelligence and blockchain in accounting processes.

Finally, the academic environment should continue to investigate the practical effects of digital accounting regulations. The observed increase in Web of Science publications after major legislative changes suggests that regulation stimulates scientific interest, but further applied research is needed. Future studies should examine how SAF-T, e-Invoice, and other digital tools influence compliance costs, reporting accuracy, audit efficiency, transparency, and decision-making quality. Such research would provide useful feedback for both policymakers and practitioners, contributing to a more coherent and evidence-based digital transformation of accounting in Romania.

Conclusions

The digitalization of accounting in Romania reflects a strategic and legislative evolution aligned with broader European and global transformations in financial reporting. This study has shown that legal mandates — from the early introduction of electronic archiving to the recent enforcement of SAF-T and e-Invoice systems — have been the primary drivers of digital adoption. The regulatory framework, structured over three decades, has fostered a transition from paper-based systems to integrated digital platforms, enhancing transparency, efficiency, and compliance.

Bibliometric analysis further confirms the academic consolidation of accounting digitalization as a critical research domain, with growing intersections between technology, sustainability, and corporate governance. This convergence signals a redefinition of the accountant's role — no longer confined to transactional processing, but increasingly involved in strategic decision-making, risk management, and ESG reporting. The bibliometric results support this conclusion with concrete figures: the number of Web of Science publications on the topic of "accounting digitalization" and "Romania" increases from 3 articles in the period 1991-2000 to 26 articles in the period 2021-2025 (Table 2), which represents an increase of over 750%. In addition, the VOSviewer analysis indicates a qualitative change in the research agenda: the key terms "ERP" and "e-Invoice" first appear in the main cluster only after 2015, and their frequency triples by 2025 (Figure 2). Thus, the conclusion regarding the legislative-academic circuit is supported not only narratively but also by the measurable dynamics of scientific production. Through parallel descriptive and graphic analyses of the evolution of regulations and academic production, we demonstrate the existence of a legislative-academic circuit: new norms stimulate research, and scientific conclusions, in turn, fuel subsequent normative adjustments.

Despite these advances, Romania's digital accounting landscape still faces implementation disparities, particularly among SMEs. Digital infrastructure gaps, resistance to change, and limited access to advanced tools constrain the full realization of the digital potential. Policy interventions must extend beyond compliance to bridge these gaps and actively support capacity building, innovation, and inclusive digital access.

In conclusion, Romania's case offers a relevant model for understanding how legal frameworks can facilitate — but must also accompany — digital transformation in accounting. Future progress will require continued legal adaptation, stronger public-private collaboration, and the integration of emerging technologies such as artificial intelligence, blockchain, and advanced data analytics into mainstream accounting practice.

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Data about authors:
***Claudia-Elena GRIGORAS-ICHIM*,** “Ștefan cel Mare” University of Suceava, Romania.
ORCID: 0000-0002-1648-1502
E-mail: claudia.grigoras@usm.ro

Lucia MOROSAN-DANILA, “Ștefan cel Mare” University of Suceava, Romania.
ORCID: 0000-0001-6588-989X
E-mail: lucia.danila@usm.ro

***Dumitru FILIPEANU*,** “Gheorghe Asachi” Technical University of Iasi, Romania.
ORCID: 0000-0003-2822-5343
E-mail: dumitru.filipeanu@academic.tuiasi.ro

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