



Dr. Ana-Maria Gheorghe căs. Spînu

## Lista de lucrări

Rezultatele obținute atât pe perioada studiilor mele doctorale, cât și după au fost publicate în cadrul unor articole prezentate la conferințe și workshopuri din țară și din străinătate.

### Teză de doctorat:

În septembrie 2017 am susținut teza de doctorat intitulată *“Încredere și interacțiune în Cloud Accounting”* în cadrul Școlii Doctorale de Economie și Administrarea Afacerilor, Universitatea “Alexandru Ioan Cuza” din Iași, sub coordonarea domnului prof. univ. dr. Alexandru Țugui și în același an mi s-a conferit titlul de **doctor în Informatică Economică**.

### Lucrări publicate în reviste cotate ISI:

| Autor(i)                                      | Titlul lucrării                                                                                                                                           | Revista                                                                                                                                                                                | Data apariției | ISBN/ISSN                           |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------|
| Alexandru Țugui,<br><b>Ana-Maria Gheorghe</b> | <i>“A Literature Review about Technological Singularity in Economy”</i>                                                                                   | <b>Proceeding of the 25<sup>th</sup> International-Business-Information-Management-Association (IBIMA) Conference (7-8 mai 2015), Amsterdam, NETHERLANDS VOL I-VI Pages: 2243-2248</b> | 2015           | 978-0-9860419-4-5                   |
| Alexandru Țugui,<br><b>Ana-Maria Gheorghe</b> | <i>„Reviewed book: Richard Susskind, Daniel Susskind (2015), The future of the professions: how technology will transform the work of human experts.”</i> | <b>Transformations in Business and Economics, Oxford University Press Vol. 15, No. 3, pp. 292-295 (factor: 0.462)</b>                                                                  | 2017           | 10:0198713398;<br>13:978-0198713395 |



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|-----------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------|-----------|
| Alexandru Țugui,<br><b>Ana-Maria Gheorghe</b> | <i>Review: The Singularity Is Near: When Humans Transcend Biology</i> , by R. Kurzweil | <b>TRANSFORMATIONS IN BUSINESS &amp; ECONOMICS, Vol. 16, No. 1, pp. 252-256 (factor: 0.462)</b> | 2016 | 1648-4460 |
|-----------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------|-----------|

**Lucrări publicate în reviste indexate în BDI:**

| Autor(i)                                      | Titlul lucrării                                                                                                                                                                                           | Revista                                                                                                                     | Data apariției | ISBN/ISSN                          |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------|
| Alexandru Țugui,<br><b>Ana-Maria Gheorghe</b> | <i>“Changing the role of accountancy in the context of Cloud-Computing”</i>                                                                                                                               | Managementul Intercultural, 11/2014; XVI (2(31)):149-150. REPEC (RESEARCH PAPERS IN ECONOMICS): IDEAS, ECONPAPERS, SOCIONET | 2014           | 1454-9980                          |
| Alexandru Țugui,<br><b>Ana-Maria Gheorghe</b> | <i>“Identifying difficulties encountered by the accounting profession in accessing documents, in the digital economy context of Romania”</i>                                                              | Auditul Financiar, Vol. 14(135), pp. 237-259                                                                                | 2016           | 1844-8801                          |
| <b>Ana-Maria Gheorghe,</b><br>Alexandru Țugui | <i>“Book Review: Brink's Modern Internal Auditing: A Common Body of Knowledge (Wiley Corporate F&amp;A) 8th Edition” și “The digital economy: Promise and peril in the Age of Networked Intelligence”</i> | Practici de audit Anul VI, Nr. 2(22)/2017                                                                                   | 2017           | ISSN: 2284-6697<br>9772284669006   |
| Alexandru Țugui,<br><b>Ana-Maria Gheorghe</b> | <i>“The Confidence of End-User in</i>                                                                                                                                                                     | În Proceeding of 17th International Conference on                                                                           | 2018           | ISSN 2284-7472<br>ISSN-L 2247-1480 |



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|--|-------------------------|----------------------------------------------------------------------------------|--|--|
|  | <i>Cloud Accounting</i> | Informatics in Economy (IE 2018), Iasi, Romania, MAY 17-20, 2018, Pages: 159-162 |  |  |
|--|-------------------------|----------------------------------------------------------------------------------|--|--|

**Participări la conferințe internaționale:**

| Titlul conferinței                                                                 | Data și locul desfășurării  | Organizator                                                                                                                          | Titlul lucrării prezentate                                                                                          | Calitate (autor, coautor etc.) |
|------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Share. Empower. Awareness (SEA)                                                    | 18.10.2014/<br>Brașov       | Fundația Română pentru Inteligența Afacerii                                                                                          | “Changing the role of accountancy in the context of Cloud-Computing”                                                | Coautor                        |
| Academia de Studii Economice (ASE)                                                 | 12-13.12.2014/<br>București | Proiect POSDRU                                                                                                                       | “Despre singularitate tehnologică”                                                                                  | Autor                          |
| International Business Information Management Association (IBIMA)                  | 7-8.05.2015/<br>Amsterdam   | IBIMA                                                                                                                                | “A Literature Review about Technological Singularity in Economy”                                                    | Coautor                        |
| Academia de Studii Economice (ASE)                                                 | 29-30.05.2015/<br>București | Proiect POSDRU                                                                                                                       | “Încrederea în datele contabilității digitale”                                                                      | Autor                          |
| Globalization and Higher Education in Economics and Business Administration (GEBA) | 22-24.10.2015/<br>Iași      | Universitatea “Alexandru Ioan Cuza” Iași, Facultatea de Economie și Administrarea Afacerilor.                                        | “An analysis of the confidence in Cloud Accounting applications expected by end-users”                              | Coautor                        |
| Globalization and Higher Education in Economics and Business Administration (GEBA) | 22-24.10.2016/<br>Iași      | Universitatea “Alexandru Ioan Cuza” Iași, Facultatea de Economie și Administrarea Afacerilor.                                        | “Limits and challenges in using Cloud Accounting”<br><br>“Towards a new paradigm in accounting. A dynamic approach” | Coautor                        |
| 17th International Conference on Informatics in Economy                            | 17-20.05.2018/<br>Iași      | The Department of Accounting, Economic Informatics and Statistics, Faculty of Economics and Business Administration, “Alexandru Ioan | “The Confidence of End-User in Cloud Accounting”                                                                    | Coautor                        |



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|  |  | Cuza” University, Iași, in collaboration with The Department of Economic Informatics and Cybernetics, Faculty of Cybernetics, Statistics and Economic Informatics from the Bucharest University of Economic Studies and the Romanian Association for Informatics in Economy Training Promotion – INFOREC and the Romanian Chapter of the Association for Information Systems |  |  |
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**Prezentare lucrări la seminariile științifice ale Școlii Doctorale de Economie:**

| Autor(i)                  | Titlul lucrării prezentate                                       | Data       |
|---------------------------|------------------------------------------------------------------|------------|
| <b>Gheorghe Ana-Maria</b> | „Încredere și interacțiune în contabilitatea viitorului”         | 19.09.2014 |
| <b>Gheorghe Ana-Maria</b> | „Singularitate și interacțiune în contabilitatea viitorului”     | 12.02.2015 |
| <b>Gheorghe Ana-Maria</b> | “Schimbarea rolului contabilității în contextul Cloud Computing” | 19.03.2015 |

**CITĂRI:**

AUTORI: Alexandru Țugui, **Ana-Maria Gheorghe;**

Titlul articolului: “*Changing the role of accountancy in the context of Cloud-Computing*” citat în:

- [1] **Mihai Geanina**, *Cloud ERP and Cloud Accounting in Romania*, Annals of the University Dunarea de Jos of Galati: Fascicle: I, Economics & Applied Informatics, Vol. 21/2015/pp.61-66, Issue 1, Site [https://www.researchgate.net/publication/279511633\\_Cloud\\_ERP\\_and\\_Cloud\\_Accounting\\_Software\\_in\\_Romania](https://www.researchgate.net/publication/279511633_Cloud_ERP_and_Cloud_Accounting_Software_in_Romania);
- [2] **Prichici Cristina & Bogdan Ș. Ionescu**, *Cloud accounting – a new paradigm of accounting policies*, SEA - Practical Application of Science, Volume III, Issue 1 (7) / 2015/ pp. 489-496; Site: [http://sea.bxb.ro/Article/SEA\\_7\\_71.pdf](http://sea.bxb.ro/Article/SEA_7_71.pdf).
- [3] **Greavu Șerban-Valerică**, *Cloud Computing: Caracteristici și Modele*, Ed. Academia de Studii Economice din București, ianuarie 2015.
- [4] **Rândașu Sînziana-Maria**, *Emerging information technologies in accounting and related security risks – what is the impact on the Romanian accounting profession*, Accounting and Management Information Systems, Vol. 16, No. 4, pp. 581-609, 2017.
- [5] **P. Y. (Daisy) YAU-YEUNG & B.Bus (QUT)**, *An Exploration of Risks in Using Cloud Accounting Information Systems in Australia*, Masters by Research thesis, Queensland University of Technology, 2017; site: <https://eprints.qut.edu.au/112366/>
- [6] **Omar Ikabal Tawfik, Omarr Durrah, Khaled Hussainey, Hamada Elsaid Elmaasrawy**, *Factors influencing the implementation of cloud accounting: evidence from small and medium enterprises in Oman*, Journal of Science and Technology Policy Management, ISSN: 2053-4620, 2022, site: <https://www.emerald.com/insight/content/doi/10.1108/JSTPM-08-2021-0114/full/html>
- [7] **Mohammad Z. M. Alotaibi, Mohammad F. E. Alotibi & Omar M. F. Zraqat**, *The Impact of Information Technology Governance in Reducing Cloud Accounting Information Systems Risks in Telecommunications Companies in the State of Kuwait*, Modern Applied Science; Vol. 15, No. 1; 2021 ISSN 1913-1844 E-ISSN 1913-1852, Published by Canadian



Center of Science and Education, site:

<https://pdfs.semanticscholar.org/738e/51955e867a5afaa6d3affe8bbbf8c56b552a.pdf>

- [8] **Liana Gadau**, *Accounting in the New Age of Digitization. Cloud Accounting*, in Annals of Spiru Haret University. Economic Series, 22/2022, no. 1, site: <https://www.ceeol.com/search/article-detail?id=1034267>
- [9] **Tofan Dragos Ovidiu**, *Aplicații business intelligence în auditul financiar*, Revista de studii interdisciplinare “C. Stere”, nr. 2(10)/2016, ISSN: 2457-5550, site: [https://ibn.idsi.md/sites/default/files/imag\\_file/58-62\\_13.pdf](https://ibn.idsi.md/sites/default/files/imag_file/58-62_13.pdf)
- [10] **Maria Cristina Bosoteanu**, *Cloud Accounting In Romania. A Literature Review*, International Conference “Risk in Contemporary Economy” ISSN-L 2067-0532 ISSN online 2344-5386 XVIIth Edition, 2016, Galati, Romania, site: [https://web.archive.org/web/20200718225630id\\_/http://www.rce.feaa.ugal.ro/images/stories/RCE2016/MariaCristinaBosoteanu.pdf](https://web.archive.org/web/20200718225630id_/http://www.rce.feaa.ugal.ro/images/stories/RCE2016/MariaCristinaBosoteanu.pdf)
- [11] **Fatima Alzahraa**, *The possibility of using cloud accounting in reduction costs/applied study*, 2019, site: <https://www.iasj.net/iasj/download/f919a1d48bd15144>
- [12] **Andreea Elena Musteata**, *Teza de doctorat: CARACTERIZAREA PRIN TESTE DE TRACȚIUNE ȘI CHARPY A DOUĂ FAMILII DE AMESTECURI POLIMERICE PE BAZĂ DE PA6 ȘI PP REZUMAT*, 2020, site: [https://www.researchgate.net/profile/Andreea-Musteata/publication/345245702\\_CARACTERIZAREA\\_PRIN\\_TESTE\\_DE\\_TRACȚIUNE\\_SI\\_CHARPY\\_A\\_DOUA\\_FAMILII\\_DE\\_AMESTECURI\\_POLIMERICE\\_PE\\_BAZA\\_DE\\_PA6\\_SI\\_PP\\_-\\_REZUMAT/links/5fa167c5299bf1b53e5d0cca/CARACTERIZAREA-PRIN-TESTE-DE-TRACTIUNE-SI-CHARPY-A-DOUA-FAMILII-DE-AMESTECURI-POLIMERICE-PE-BAZA-DE-PA6-SI-PP-REZUMAT.pdf](https://www.researchgate.net/profile/Andreea-Musteata/publication/345245702_CARACTERIZAREA_PRIN_TESTE_DE_TRACȚIUNE_SI_CHARPY_A_DOUA_FAMILII_DE_AMESTECURI_POLIMERICE_PE_BAZA_DE_PA6_SI_PP_-_REZUMAT/links/5fa167c5299bf1b53e5d0cca/CARACTERIZAREA-PRIN-TESTE-DE-TRACTIUNE-SI-CHARPY-A-DOUA-FAMILII-DE-AMESTECURI-POLIMERICE-PE-BAZA-DE-PA6-SI-PP-REZUMAT.pdf)
- [13] **Alla A. D. Taha**, *A Cloud Auditing: The Contemporary Millennium Model for Auditing AIS*, 2019, site: [https://www.researchgate.net/publication/338753210\\_A\\_Cloud\\_Auditing\\_The\\_Contemporary\\_Millennium\\_Model\\_for\\_Auditing\\_AIS](https://www.researchgate.net/publication/338753210_A_Cloud_Auditing_The_Contemporary_Millennium_Model_for_Auditing_AIS)



AUTORI: Alexandru Țugui, **Ana-Maria Gheorghe**;

Titlul articolului: *Identifying difficulties encountered by the accounting profession in accessing documents, in the digital economy context of Romania*, citat în:

- [1] **Dhiaa Al-Azzawi, Andreea Dragomir, Ion Dumitrascu, Alexandru Hodoiu**, *THE IMPACT OF USAGE OF CLOUD IT TECHNOLOGY ON ACCOUNTANTS' LIFE-WORK BALANCE*, site: <https://cig.ase.ro/wp-content/uploads/2016/06/3-Lipan.pdf>
- [2] **Maria Gherman, Marioara Molociniuc, Veronica Grosu**, *DIGITALIZATION OF ACCOUNTING - TRENDS AND PERSPECTIVES*, JOURNAL OF INFORMATION SYSTEMS & OPERATIONS MANAGEMENT, Vol. 15.1, July 2021, site: <https://web.rau.ro/websites/jisom/Vol.15%20No.1%20-%202021/JISOM-SU21-A09.pdf>
- [3] **Maria Bursuc German, Anatol Meleaga, Veronica Grosu**, *Contabilitatea in era digitalizarii*, *International scientific conference on accounting*, ISCA 2021 Ediția 10, 2021, Chisinau, site: [https://ibn.idsi.md/vizualizare\\_articol/144630](https://ibn.idsi.md/vizualizare_articol/144630)
- [4] **Maria Cristina Bosoteanu**, *Cloud Accounting In Romania. A Literature Review*, *International Conference "Risk in Contemporary Economy"* ISSN-L 2067-0532 ISSN online 2344-5386 XVIIth Edition, 2016, Galati, Romania, site: [https://web.archive.org/web/20200718225630id\\_/http://www.rce.feaa.ugal.ro/images/stories/RCE2016/MariaCristinaBosoteanu.pdf](https://web.archive.org/web/20200718225630id_/http://www.rce.feaa.ugal.ro/images/stories/RCE2016/MariaCristinaBosoteanu.pdf)
- [5] **Maia Bajan, Liliana Lazari**, *Contabilitatea in era digitala*, Conferința "Competitivitate și inovare în economia cunoașterii" 21, Chișinău, Moldova, 27-28 septembrie 2019, site: [https://ibn.idsi.md/vizualizare\\_articol/93305](https://ibn.idsi.md/vizualizare_articol/93305)
- [6] **Violeta Codrean, Svetlana Mihaila**, *Metamorphosis of the accounting profession: evolutionary aspects, pragmatics and future perspective*, 2022, site: <https://irek.ase.md/xmlui/handle/123456789/2214>
- [7] **Coman Dan Marius, Constantin Aurelian Ionescu, Anisoara Duica, Mihaela Denisa Coman, Violeta State**, *Digitization of Accounting: The Premise of the Paradigm Shift of Role of the Professional Accountant*, 2022, site:



<https://www.researchgate.net/publication/359469716> Digitization of Accounting The Premise of the Paradigm Shift of Role of the Professional Accountant

- [8] **Ciurea Maria, Mariana Man**, *The Accounting Profession from Romania in the Digitized Economy*, 2020, site:

<https://www.researchgate.net/publication/341350487> The Accounting Profession from Romania in the Digitized Economy

- [9] **Karina Nazarova, Mariia Nezhyva, Tetiana Metil, Volodymyr Hordopolov, Olesya Moyseyenko, Liudmyla Prystupa**, *Digital Information Security: Coronavirus Crisis Impact on the Accountants, Business Analysts and Auditors Training*, 2022, site: <https://www.researchgate.net/publication/361317472> Digital Information Security Coronavirus Crisis Impact on the Accountants Business Analysts and Auditors Training

AUTORI: Alexandru Țugui, **Ana-Maria Gheorghe**;

**Titlul articolului:** *Review: The Singularity Is Near: When Humans Transcend Biology*, by R. Kurzweil, citat în:

- [1] **Alexandru Tugui, Daniela Danciulescu, Mihaela-Simona Subtirelu**, The Biological as a Double Limit for Artificial Intelligence: Review and Futuristic Debate, Vol. 14 No. 2 (2019): International Journal of Computers Communications & Control (April), site: <https://univagora.ro/jour/index.php/ijccc/article/view/3536>

AUTORI: Alexandru Țugui, **Ana-Maria Gheorghe**;

**Titlul articolului:** *A Literature Review about Technological Singularity in Economy*, citat în:

- [1] **Alexandru Tugui, F.-V. Jeflea, C. Opariuc, D. Filipeanu, Daniela-Tatiana Corodeanu Agheorghiesei**, Societal Transformations in Romanian Society: Humanity's Interaction with Artificial Intelligence towards the Technological Singularity, Transformations in Business & Economics, Vol. 21, No2A (56A), pp.435-461., oct. 2022, site: <https://www.researchgate.net/publication/369038405> Societal Transformations in Romanian Society Humanity's Interaction with Artificial Intelligence towards the Technological Singularity

**PREMII:**

În anul 2015 - Premiul pentru rezultate științifice remarcabile în cadrul proiectul POSDRU/159/1.5/S/142115 “Performanță și excelență în cercetarea doctorală și postdoctorală în domeniul științelor economice din România”, finanțat în cadrul Programului Operațional Sectorial Dezvoltarea Resurselor Umane 2007-2013 (POSDRU).

**DISTINCȚII:**

Distincția de „*Profesor Bologna*” obținută în anul 2017 în urma desfășurării activității didactice din cadrul Facultății de Economie și Administrarea Afacerilor.