



## POPA Adriana Florina



**CURRENT POSITION:** Professor; Course coordinator Introduction to Accounting; Mini-track chair ICBE

**AFFILIATION/DEPARTMENT:** Department of Accounting and Audit

**ORCID RESEARCHER ID:** <https://orcid.org/0000-0002-9995-3893>

**URL FOR PERSONAL WEBSITE:**

**LINKEDIN PROFILE:** [www.linkedin.com/in/adriana-florina-popa-9979051a7](https://www.linkedin.com/in/adriana-florina-popa-9979051a7)

**EMAIL:** [adriana.popa@cig.ase.ro](mailto:adriana.popa@cig.ase.ro)

### PROFILE

Professor in the Department of Accounting and Audit at the Bucharest University of Economic Studies, Faculty of Accounting and Management Informatic Systems

PhD Coordinator, Doctoral School of Accounting at the Bucharest University of Economic Studies.

Master degrees in Fiscal Law, Audit and Accounting Management, Research and Teacher Education for Business and Economics and also a diploma of pedagogical training courses in pedagogy, education psychology, didactic management, design and management of educational programs.

The academic background accompanied by the quality of being a trainer for accounting professionals and trainees as a coordinator of CECCAR National Institute of Initial and Continuous Professional Training are a strong source of knowledge of effective development and implementation of accountancy education requirements in the Romanian professional accountants' organization. All the above, along with the professional experience as an expert accountant and the representation of the accounting profession in different committees regarding the accounting and fiscal legislation, bring their contribution to understanding of the opportunities and challenges affecting the accounting profession and the implications for accounting education, especially those related to changing business models, technology and workforce.



## EDUCATION

<b>Habilitation</b>	<b>2023</b> - Thesis PAST, PRESENT AND FUTURE TRENDS IN ACCOUNTING, TAXATION AND EDUCATION. THE ROAD AHEAD TOWARDS SUSTAINABILITY
<b>Post-Doc</b>	-
<b>PhD (Doctorate)</b>	<b>2008</b> - PdD in Accounting, Thesis "Accounting Policies and Treatments for Corporate Results", Bucharest University of Economic Studies – Faculty of Accounting and Management Information Systems
<b>Master</b>	<b>2013</b> - Master's Degree in Tax Law, University of Bucharest – Faculty of Law <b>2012</b> - Master's Degree in Research and Teacher Education for Business & Economics (EDU-RES), Bucharest University of Economic Studies – Faculty of International Economic Relations <b>2002</b> - Postgraduate Degree in Audit and Accounting Management, Bucharest University of Economic Studies - Faculty of Accounting and Management Information Systems
<b>Bachelor</b>	<b>2001</b> - Bachelor's Degree in Economics, – Faculty of Accounting and Management Information Systems, specialization in Corporate Financial Management and Analysis, Bucharest University of Economic Studies

## PROFESSIONAL TRAINING

<b>2012</b> - Financial Reporter Certificate XBRL (Extensible Business Reporting Language) - IBM XBRL University, Bucharest University of Economic Studies
<b>2010</b> - Certification in Distance Education Management, Bucharest University of Economic Studies – Distance Education Department
<b>2003</b> - Teaching Certification, Bucharest University of Economic Studies – Department for Teacher Training
<b>2002</b> - Doctoral Research Scholarship, University of Social Sciences of Toulouse, France

## ACADEMIC EXPERIENCE

**Professor (2024 – present), Associate Professor (2013 – 2024), Lecturer (2007 – 2013), Assistant Professor (2004 – 2007), University Teaching Assistant (2001 – 2004)** - Department of Accounting and Audit, Faculty of Accounting and Management Information Systems, Bucharest University of Economic Studies

Courses taught:

- Financial Accounting
- Taxation



- Advanced Accounting and Business Taxation
- Introduction to Accounting
- Foreign Trade Accounting
- Fiscal Audit
- Managerial Accounting

## RESEARCH PROFILE

The research interests are in the field of financial reporting, sustainability accounting, integrated reporting and taxation, with constant involvement in activities dedicated to education at national and international levels.

## LIST OF PUBLICATIONS

### **List of articles published in peer reviewed journals:**

1. Herghiligiu IV, Dicu RM, Aevoae G-M, Sahlian DN, Popa AF, Robu I-B (2024) Circular causality analysis of corporate performance and accounting quality in M&As. *PLoS ONE* 19(10): e0308608. <https://doi.org/10.1371/journal.pone.0308608>
2. Bobitan N, Dumitrescu D, Popa AF, Sahlian DN, Turlea IC. Shaping Tomorrow: Anticipating Skills Requirements Based on the Integration of Artificial Intelligence in Business Organizations—A Foresight Analysis Using the Scenario Method. *Electronics*. 2024; 13(11):2198. <https://doi.org/10.3390/electronics13112198>
3. Popa Adriana Florina, Sahlian Daniela Nicoleta, Stefania Amalia Nicoara, Florinel Marian Sgardea, Mihai Vuta - Economic Freedom and Government Quality - Influence Factors for Social Insurance Budgets Sustainability in Central and Eastern European Countries, - Economic Computation And Economic Cybernetics Studies And Research, 56 (1), 273-289, 2022, ISSN 0424-267X, eISSN: 1842-3264, DOI: 10.24818/18423264/56.1.22.17, AIS = 0,090 Accession Number: WOS:000777438800017 [https://ecocyb.ase.ro/nr2022\\_1/17.%20Popa%20Adriana,%20Daniela%20Sahlian%20pdf.pdf](https://ecocyb.ase.ro/nr2022_1/17.%20Popa%20Adriana,%20Daniela%20Sahlian%20pdf.pdf)
4. Sahlian Daniela Nicoleta. Popa Adriana Florina. Cretu Raluca Florentina. Does the Increase in Renewable Energy Influence GDP Growth? An EU-28 Analysis. *Energies*, 14 (16), 4762, 2021, eISSN 1996-1073, <https://doi.org/10.3390/en14164762>, AIS = 0,439 Accession Number WOS: 000689257500001 <https://www.mdpi.com/1996-1073/14/16/4762>
5. Adriana Florina Popa, Stefania Amalia Jimon, Delia David and Daniela Nicoleta Sahlian - Influence of Fiscal Policies and Labor Market Characteristics on Sustainable Social Insurance Budgets—Empirical Evidence from Central and Eastern European Countries, *Sustainability* 13 (11), 6197; 2021, ISSN: 2071-1050, <https://doi.org/10.3390/su13116197>, AIS= 0,527 Accession Number WOS:000660738100001 <https://www.mdpi.com/2071-1050/13/11/6197>
6. Dutescu Adriana; Popa, Adriana Florina; Ponorica, Andreea Gabriela, Sustainability of the Tourism



Industry, Based on Financial Key Performance Indicators, *Amfiteatrul Economic*, 16 (Special issue 8), Pages 1048-1062, 2014, ISSN/ eISSN: 1582-9146/ 2247-9104, AIS = 0,251 Accession Number WOS: 000344543900002 [https://www.amfiteatruleconomic.ro/temp/Article\\_1339.pdf](https://www.amfiteatruleconomic.ro/temp/Article_1339.pdf)

7. Popa Adriana Florina, Burca Valentin, Sahlian Daniela Nicoleta, Trasca Daniela Livia, The Interaction Between Renewable Energy Consumption and the Institutional Framework from a Circular Economy-Based Perspective. *Amfiteatrul Economic*, 24(61), pages: 648-663, 2022, ISSN/eISSN: 1582-9146/ 2247-9104, DOI: 10.24818/EA/2022/61/648, AIS = 0,251 Accession Number WOS: 000855161200005 [https://www.amfiteatruleconomic.ro/RevistaDetalii\\_RO.aspx?CodArticol=3133](https://www.amfiteatruleconomic.ro/RevistaDetalii_RO.aspx?CodArticol=3133) [https://www.amfiteatruleconomic.ro/RevistaDetalii\\_RO.aspx?Cod=1213](https://www.amfiteatruleconomic.ro/RevistaDetalii_RO.aspx?Cod=1213)
8. Burca Valentin, Popa Adriana Florina, Sahlian Daniela Nicoleta, Trasca Daniela Livia, Bobitan Nicolae-Modelling the Impact of Earnings Management on the Probability of Financial Statements Fraud, *Inzinerine Ekonomika-Engineering Economics*, 33(5), 521-539, 2022, ISSN 1392-2785, eISSN 2029-5839, DOI: <https://doi.org/10.5755/j01.ee.33.5.30672>, AIS = 0,182 Accession Number WOS: 000906555800006 <https://inzeko.ktu.lt/index.php/EE/article/view/30672>
9. Sahlian Daniela Nicoleta; Popa Adriana Florina; Nicoară Ștefania Amalia; Bârcă-Dumitru Corina Graziella, Examining the Causality between Integrated Reporting and Stock Market Capitalization. The Case of the European Renewable Energy Equipment and Services Industry, *Energies*, 16(3), 1398; 2023, eISSN 1996-1073, <https://doi.org/10.3390/en16031398>, AIS = 0,439 Accession Number WOS: 000930387400001 <https://www.mdpi.com/1996-1073/16/3/1398>
10. Ștefan George Marian; Trașcă Daniela Livia; Sahlian Daniela Nicoleta; Popa Adriana Florina; Iacob (Pîrșcoveanu) Laura-Mădălina Chiriac Silviu Cornel Virgil, Private and Public Digitalization and Economic Resilience during COVID-19 Pandemic, *Electronics*, 12(5), 1224, 2023, ISSN 2079-9292, DOI: 10.3390/electronics12051224, AIS = 0,402 Accession Number WOS: 000947348300001 <https://www.mdpi.com/2079-9292/12/5/1224>
11. Sahlian Daniela Nicoleta; Popa Adriana Florina; Banta Viorel Costin; Rapan Claudia Mihaela; Chiriac Silviu Cornel Virgil, The Value Relevance of Financial Performance and ESG Scores During Tumultuous Economic Periods, *Eastern European Economics*, 62 (4), 1-19, 2023, ISSN/ eISSN: 0012-8775/1557-9298, <https://doi.org/10.1080/00128775.2023.2225500> Accession Number WOS: 001010721400001 AIS = 0,223 <https://www.tandfonline.com/doi/full/10.1080/00128775.2023.2225500>
12. Radu Ciobanu, Adriana Florina Popa, Daniela-Nicoleta Sahlian, Există o corelație între nivelul de educație și creșterea economică dintr-un stat?, *CECCAR Business Review*, No 2/2024, pp. 14-22, <http://dx.doi.org/10.37945/cbr.2024.02.02>
13. Adriana Florina Popa, Gabriel Viorel Raita, Metode de fraudare și de comitere a evaziunii fiscale prin încălcarea normelor contabile și fiscale – jurisprudență, *CECCAR Business Review*, No 1/2024, pp. 2-10, <http://dx.doi.org/10.37945/cbr.2024.01.01>
14. Robert-Aurelian Șova, Adriana Florina Popa, Exploatarea efectului diversificării serviciilor în procesul de menținere a atractivității și rezilienței profesiei contabile, *CECCAR Business Review*, No 12/2023, pp. 2-5, <http://dx.doi.org/10.37945/cbr.2023.12.01>
15. Radu Ciobanu, Adriana Florina Popa, Daniela-Nicoleta Sahlian, Analysis of the Decisive Factors of the



VAT Gap, CECCAR Business Review, No 1/2023, pp. 50-57, DOI:

<http://dx.doi.org/10.37945/cbr.2023.01.06>

16. Robert-Aurelian Șova, Adriana Florina Popa, Abordarea sustenabilității în profesia contabilă din România, CECCAR Business Review, No 11/2022, pp. 3-7, DOI: <http://dx.doi.org/10.37945/cbr.2022.11.0>
17. Ciobanu, R., Adriana Florina, Popa, & Sahlian, D. N. (2022). Analysis of the Decisive Factors of the VAT Gap. CECCAR Business Review, 3(10), 34-41, link: <https://www.ceccarbusinessreview.ro/>
18. Popa Adriana Florina, Nedea Mihaela Andreea, Research on the Role of the Company's Financial Statements in the Decision-Making Process, CECCAR Business Review, 3/2022, pp. 53-61, ISSN 2668-8921 • ISSN-L 2668-8921, <https://www.ceccarbusinessreview.ro/research-on-the-role-of-the-companys-financial-statements-in-the-decision-making-process-a208/>
19. Aurelia Ștefănescu, Ileana Cosmina Pitulice, Adriana Florina Popa, Achizițiile publice de active fixe corporale. Reglementare și contabilitate, CECCAR Business Review, No 9/2022, pp. 15-23, DOI: <http://dx.doi.org/10.37945/cbr.2022.09.0>
20. Ciobanu, R., Adriana Florina, Popa., & Păunescu, M. (2021). The Impact of COVID-19 on the Tax Policy in the European Union. CECCAR Business Review, 2(7), 44-56., link: <https://www.ceccarbusinessreview.ro/>
21. Corina Graziella Bâtcă Dumitru, Adriana Florina Popa, IAS 41 Agricultura, CECCAR Business Review, No 8/2022, pp. 1122, DOI: <http://dx.doi.org/10.37945/cbr.2022.08.0>
22. Păunescu, M., Popa Adriana Florina,, Ciobanu, R. (2021). Exemptions from the Payment of the Income Tax. CECCAR Business Review, 2(4), 57-62, link: <https://www.ceccarbusinessreview.ro/>
23. Păunescu Mirela,, Popa Adriana Florina,, Ciobanu Radu. (2021). Specific Cases Regarding the Income Tax-The Reporting of Tax Losses and Tax Redemptions. CECCAR Business Review, 2(3), 15-23, link: <https://www.ceccarbusinessreview.ro/>
24. Șova Robert-Aurelian, Popa Adriana Florina, Digitalizarea afacerilor, o provocare pentru fiscalitate, CECCAR Business Review, 10/2021, pp. 29-34, DOI: <http://dx.doi.org/10.37945/cbr.2021.10>.
25. Ciobanu, Radu, Șova Robert Aurelian, Popa Adriana Florina (2020 The Impact of FDI over Economic Growth and how COVID-19 Crisis Can Impact the, CEE Economies. CECCAR Business Review, 1(4), 64-72., link: <https://www.ceccarbusinessreview.ro/>, DOI: [dx.doi.org/10.37945/cbr.2020.04.08](http://dx.doi.org/10.37945/cbr.2020.04.08)
26. Păunescu Mirela,, Popa Adriana Florina,, Ciobanu Radu. (2020). Proposals Regarding Accounting for Cryptocurrencies in Accordance with Romanian Accounting Regulations. CECCAR Business Review, 1(9), 11-24., link: <https://www.ceccarbusinessreview.ro/>, DOI: [10.37945/cbr.2020.09.02](http://dx.doi.org/10.37945/cbr.2020.09.02)
27. POPA Adriana Florina, CIOBANU Radu, Tax Measures Adopted in the Context of the Coronavirus Crisis, CECCAR Business Review, vol. 1, nr. 5, pg. 44-52, 2020 ISSN 2668-8921
28. Șova Robert Aurelian, Popa Adriana Florina, Challenges of the Digital Era Development in Relation to Tax Systems. Taxing the Digital Economy, CECCAR Business Review, vol. 1, nr. 3, pg. 65-70, 2020, ISSN 2668-8921
29. ȘOVA Robert Aurelian, POPA Adriana Florina, The Accounting Education, Between Digitalisation and the COVID-19 Crisis, CECCAR Business Review, vol. 1, nr. 10, pg. 3-8, 2020, ISSN 2668-8921, DOI: [10.37945/cbr.2020.11.07](http://dx.doi.org/10.37945/cbr.2020.11.07)



30. Pitulice Ileana Cosmina, Ștefănescu Aurelia, Mânzu Geoergiana, Popa, Florina Adriana, Niculescu (Diaconu), Arina Research of corporate tax impact on financial performance. Case of companies listed on Bucharest Stock Exchange, Management and Economics Review, vol 1, nr.2/2016, pg.203-26, ISSN 1454-0320, <http://mer.ase.ro/files/2016-2/12.pdf>
31. Popa Nicu, Popa Adriana Florina, The impact of accounting and fiscal regulations on corporate income tax information provided to stakeholders, 2015, "Ovidius" University Annals, Economic Sciences Series, BDI 2015, ISSN 1582-9383
32. Lapteș Ramona, Popa Adriana Florina, Dobre Florin, Research on the Evolution of Financial Audit in Romania – Past, Current and Future Trends, Procedia Economics and Finance, Volume 15, 2014, Pages 807–814, DOI 10.1016/S2212-5671(14)00523-1, WOS:000357094000101
33. Popa Adriana Florina, Dobre Florin, Brad Laura, The VAT Encashment System's Impact On Return On Invested Capitals. Romania's Case, Theoretical and Applied Economics, ECTAP no. 12/2013, ISSN 1844-0029, <http://www.ectap.ro/the-vat-encashment-systems-impact-on-returnon-invested-capitals-romanias-case-by-adriana-florina-popafarin-dobrelaura-brad/a936/>
34. Dobre Florin, Popa Adriana Florina, Brad Laura, The Financial Auditor's Credibility in Postcrisis Economic Policies, Theoretical and Applied Economics, ECTAP no. 2 (59), Volume XX (2013), pp. 87-98, ISSN 1844-0029, [http://www.ectap.ro/the-financial-auditors-credibilityin-postcrisis-economic-policies-florin-dobre\\_adriana-florina-pop\\_a\\_laura-brad/a955/](http://www.ectap.ro/the-financial-auditors-credibilityin-postcrisis-economic-policies-florin-dobre_adriana-florina-pop_a_laura-brad/a955/)
35. Popa Adriana Florina, Ponorîcă Andreea Gabriela, Stanila Oana Georgiana, Impact Of IFRS Adoption On Romanian Companies, SEA – Practical Application of Science Volume I, Issue 2 (2), 2013, ISSN 2360-2554,  
<http://www.ceeol.com/aspx/issuedetails.aspx?issueid=50f4f6de-0c7c-4cb2-a89b-2d34f9ae905e&articleid=f95c96c7-902b-46bc-8307-e72365dc5f35>
36. Lapteș Ramona, Popa Adriana Florina, The Dynamics Of The Romanian Financial Reporting, Scientific Annals of the "Alexandru Ioan Cuza" University of Iasi – Economic Sciences Section, 2013, 60 (1), 107-126, DOI 10.2478/aicue-2013-0010, <http://saaic.fcaa.uaic.ro/index.php/saaic/article/view/T09>
37. Dobre Florin, Popa Adriana Florina, Bran Laura, Briefing In History Of Audit And Financial Reporting, "Ovidius" University Annals, Economic Sciences Series Volume XIII, Issue 1/2013, Constanța, Romania, ISSN 1582-9383, pp. 1204-1209,  
<http://stec.univ-ovidius.ro/html/anale/RO/cuprins%20rezumate/volum2013p1.pdf>
38. Dobre Florin, Vîlsănoiu Daniel, Popa Adriana Florina, Financial reporting under XBRL and the impact on the financial audit, "Ovidius" University Annals, Economic Sciences Series Volume XIII, Issue 1/2013, Constanța, Romania, ISSN 1582-9383, pp. 1199-1203,  
<http://stec.univ-ovidius.ro/html/anale/RO/cuprins%20rezumate/volum2013p1.pdf>
39. Popa Adriana Florina, Vîlsănoiu Daniel, Dobre Florin, Stanila Oana Georgiana Using Dependency Structure Matrix In Optimizing Financial Audit Process, The Annals of the University of Oradea. Economic Sciences Journal – Tom XXII, 2013, pg. 1343 – 1352, pg. 1343 – 1352, ISSN 1582-5450 (electronic format), ISSN 1222-569X (print format), Oradea University Press,  
<http://anale.steconomiceuoradea.ro/volume/2013/1st-issue-july-2013.pdf>



40. Popa Adriana Florina, Breban Ludovica, Bochis Leonica, Challenges Of Internal Audit In The Current Crisis, The Annals of the University of Oradea. Economic Sciences Journal - Tom XXII, 2013, pg. 1353 – 1361, ISSN 1582-5450 (electronic format), ISSN 1222-569X (print format), Oradea University Press, <http://anale.steconomiceuoradea.ro/volume/2013/1st-issue-july-2013.pdf>
41. Popa Adriana Florina, Dobre Florin, Lapteş Ramona, Accounting normalization between option and restriction. Is there a Romanian accounting law?, Supplement of "Quality - Access to Success" Journal, „Globalization and competitiveness in the knowledge based economy” "Dimitrie Cantemir" Christian University, Vol. 10, S2, 2013, ISSN 1582-2559, <http://gcke2013.ucdc.ro/volumul-conferintei2013.pdf>
42. Ponorîcă Andreea Gabriela, Popa Adriana Florina, Stanila Oana Georgiana, Comparative study of budgeting systems within various European universities Supplement of "Quality - Access to Success" Journal, „Globalization and competitiveness in the knowledge based economy” "Dimitrie Cantemir" Christian University, Vol. 10, S2, 2013, ISSN 1582-2559, <http://gcke2013.ucdc.ro/volumul-conferintei2013.pdf>
43. Dobre Florin, Popa Adriana Florina, Stanila Oana Georgiana, The impact of food price volatility in financial audit, Revista Calitatea – acces la succes, Supplement of Quality-Access to Success, Vol. 14, S1, March 2013, BDI: SCOPUS, EBSCO, CABELL'S Directories, PROQUEST, pg. 400- 405, [http://calitatea.srac.ro/arhiva/supliment/2013/Q-as\\_Vol.14\\_S1\\_March-2013\\_Contents.pdf](http://calitatea.srac.ro/arhiva/supliment/2013/Q-as_Vol.14_S1_March-2013_Contents.pdf)
44. Popa Adriana Florina, Ponorîcă Andreea Gabriela, Stanila Oana Georgiana, Present concerns regarding taxation for environment. The Romanian case, Revista Calitatea – acces la succes, Supplement of Quality-Access to Success, Vol. 14, S1, March 2013, pg. 428 – 434, [http://calitatea.srac.ro/arhiva/supliment/2013/Q-as\\_Vol.14\\_S1\\_March-2013\\_Contents.pdf](http://calitatea.srac.ro/arhiva/supliment/2013/Q-as_Vol.14_S1_March-2013_Contents.pdf)
45. Dobre Florin, Popa Adriana Florina, Ţurlea Eugen, The Comprehension Process of Audit and Accounting Culture Through the Academic Environment, Journal of Economics and Business Research, Volume XIX, No. 2/2013, "AUREL VLAICU" University Arad, 2013 pg 71-80, ISSN 2068 – 3537, E – ISSN (online) 2069 – 9476, ISSN – L = 2068 – 3537, <http://www.uav.ro/en/journals/jebr/>
46. Dobre Florin, Popa Adriana Florina, Niculita Ada Lorena, What Exactly Financial Auditors Report Given The Divergence Between Ethics, Social Responsibility And Financial Performance. Is The Auditor Profession Still Sustainable?, Review of International Comparative Management, Volume 14, Issue 1, March 2013, pg 63-70, <http://www.rmci.ase.ro/no14vol1/06.pdf>
47. Caloian Florentin, Popa Adriana Florina, Niculita Ada Lorena, The Intangible Assets – A New Dimension in The Company's Success, Emerging Markets Queries in Procedia Economics and Finance, Volume 3, 2012, Pages 304-308, International Conference Emerging Markets Queries in Finance and Business, Petru Maior University of Tîrgu-Mures, ROMANIA, October 24th – 27th, 2012, <http://www.sciencedirect.com/science/article/pii/S2212567112001566>
48. Stanila Oana Georgiana, Popa Adriana Florina, Dobre Florin, Result computation in terms of simulated options, "Ovidius" University Annals, Economic Sciences Series Volume XII, Issue 2 /2012, Constanţa, Romania, ISSN 1582-9383, <http://stec.univovidius.ro/html/anale/RO/cuprins%20rezumate/volum2012p2v2.pdf>



49. Popa Adriana Florina, Brad Laura, The Efficiency Of Taxation Considering The Impact Of Environmental Taxation Regressivity, International Scientific Meeting „Sustainable Agriculture And Rural Development In Terms Of The Republic Of Serbia Strategic Goals Realization Within The Danube Region”- preservation of rural values Thematic Proceedings, Serbia December, 6-8th 2012. ISBN 978-86-6269-018-0, pp 72-88, , [http://mpra.ub.uni-muenchen.de/43195/1/MPRA\\_paper\\_43195.pdf](http://mpra.ub.uni-muenchen.de/43195/1/MPRA_paper_43195.pdf)

50. Popa Adriana Florina, Stanila Oana Georgiana, Ponorică Andreea Gabriela, Impact of Changes in Methods of Teaching and Learning Accounting, Journal of Economics and Business Research, 2012, XVIII (2), Aurel Vlaicu University Arad, pg 110-123, ISSN 2068 – 3537, E – ISSN (online) 2069 – 9476, ISSN – L = 2068 – 3537, [http://www.uav.ro/files/jebr/JEBR\\_2\\_2012.pdf](http://www.uav.ro/files/jebr/JEBR_2_2012.pdf)

51. Popa Adriana Florina, Ponorica Andreea Gabriela, Franchising Contract – A Modern Juridical and Economical Instrument For Business Expansion, Juridical Tribune/Tribuna Juridica, Volume 2, Issue 2, Dec 2012, ISSN 2248 – 0382, <http://www.tribunjuridica.eu/arhiva.html>

52. Lapteş Ramona, Popa Adriana Florina (2012) The Advantages and The Limits of Implementing the Simplified Accounting System in Romania, Scientific Annals of the “Alexandru Ioan Cuza” University of Iasi – Economic Sciences Section, 67-78 (12), ISSN 0379 – 7864 (print edition), <http://anale.fcaa.uaic.ro/anale/resurse/2012Actb%20laptes.pdf>

53. Stănilă Georgiana Oana, Popa Adriana Florina, Ispas Simona (2012), The place of sustainable development in the financial reporting of large Romanian companies, Conferința Internațională “Probleme Actuale ale Economiei Globale”, a IX-a ediție, Ovidius University Ananias Constanta. Economic Sciences Series, vol. XII, Issue 1, 1700 – 1707 (8), ISSN 1582-9383, <http://stec.univ-ovidius.ro/html/anale/RO/cuprins%20rezumate/volum2012p1.pdf>

54. Lapteş Ramona, Popa Adriana Florina, The European Funding In The Romanian Agriculture And The Need Of A Specific Accounting, Scientific Annals of the “Alexandru Ioan Cuza” University of Iasi – Economic Sciences Section, 2011, Vol. 58, November, 25-37 (13), ISSN 0379 – 7864 (print edition), [http://econpapers.repec.org/article/aicjournl/y\\_3a2011\\_3av\\_3a57\\_3ap\\_3a25-37.htm](http://econpapers.repec.org/article/aicjournl/y_3a2011_3av_3a57_3ap_3a25-37.htm)

55. Dobre, Elena; Caloian, Florentin; Popa Adriana Florina; Dobre, Florin, The Accounting Information in the Context of Academic Education: Bucharest University of Economic Studies Case, Proceedings of the 8th International Conference on Accounting and Management Information Systems (AMIS), 2013, Page 224-235, 2013

56. Gruiescu Mihaela, Ioanăs Corina, Popa Adriana Florina, Models that Evaluate the Value of the Financial Instruments. Recognition and Measurement under International Rules, Romanian Economic and Business Review, spring 2010, volume 5, no 1, 106 –113 (8), ISSN 1842-2497, [http://econpapers.repec.org/article/raujournl/v\\_3a5\\_3ay\\_3a2010\\_3ai\\_3a1\\_3ap\\_3a106-113.htm](http://econpapers.repec.org/article/raujournl/v_3a5_3ay_3a2010_3ai_3a1_3ap_3a106-113.htm)

57. Lapteş Ramona, Popa Adriana Florina, The History And The Development Of The Financial Reporting Specific To The Romanian Agriculture, Scientific Annals of the “Alexandru Ioan Cuza” University of Iasi – Economic Sciences Section, Vol. 57, Nvember, 2010, 15-28 (14), ISSN 0379 – 7864 (print edition), <http://anale.fcaa.uaic.ro/anale/resurse/ctb2laptes.pdf>

58. Jianu Iulia, Băbeanu Delia, Popa Adriana Florina, Jianu Ionel, The Performance – A Concept That Needs New Fit-Up, The Annals of the Universiy of Oradea. Economic Sciences, Tom XIX 2010,



Conference Proceedings "European Integration – New Challenges", 6th edition, May 28-29, 2010, I663-1674, ISSN 1582-5450; ISSN 1222-569X,  
<http://anale.steconomiceuoradea.ro/volume/2010/conference-proceedings-2010.pdf>

59. Ponorîcă Andreea Gabriela, Stanila Georgiana Oana, Popa Adriana Florina, Recursul la valoarea justă ca model de evaluare, Revista Romana de Statistica Nr.9/2009 – supliment Institutul National de Statistica, Bucuresti, 287 – 291 (5), ISSN 1018-046x (format tiparit), <http://www.revistadestatistica.ro/>

60. Lapteș Ramona, Popa Adriana Florina, The IFRS Standard For Small And Medium-Sized Entities – Another Challenge For The Romanian Accounting?, Scientific Annals of the "Alexandru Ioan Cuza" University of Iasi – Economic Sciences Section, Vol. 56, 2009, 27-34 (8), ISSN 0379 – 7864 (print edition), [http://anale.fcaa.uaic.ro/anale/resurse/03\\_C03\\_Laptes\\_Popa.pdf](http://anale.fcaa.uaic.ro/anale/resurse/03_C03_Laptes_Popa.pdf)

61. Dumitrana Mihaela, Jianu Iulia, Laptes Ramona, Popa Adriana Florina, Sustainable Development and Environmental Accounting: Concepts, Trends and Quality Of Accounting Information, International Journal of Accounting and Information Management, 2009, Vol. 17 Issue 1, ISSN: 1834-7649, DOI: 10.1108/ijaim.2009.36617aad.003,  
[https://www.researchgate.net/publication/280205282\\_Sustainable\\_development\\_and\\_environmental\\_accounting\\_Concepts\\_trends\\_and\\_quality\\_of\\_accounting\\_information](https://www.researchgate.net/publication/280205282_Sustainable_development_and_environmental_accounting_Concepts_trends_and_quality_of_accounting_information)

62. Pitulice Illeana Cosmina, Popa Adriana Florina, Gorgan Cătălina, Laptes Ramona, European Funds Accessing – Opportunity For The Development Of Romanian Agriculture, Annals of the Universiy of Oradea. Economic Sciences, Tom XVIII 2009, vol I, 399-404(6), ISSN 1582-5450 (electronic edition); ISSN 1222-569X, <http://steconomice.uoradea.ro/anale/volume/2009/vls-international-relations-and-european-integration.pdf>

**List of papers published in conference proceedings:**

1. George Marian Ștefan, Daniela Livia Trașcă, Daniela Nicoleta Sahlian, Liviu Matac și Popa Adriana Florina, THE CURRENT STATE OF ROMANIAN UNIVERSITIES TOWARDS EMERGING INDUSTRY 4.0, The 14th International Conference Accounting and Management Information Systems (AMIS IAAER), 17th edition, 2022.
2. Păunescu Mirela, Popa Adriana Florina, Challenges for Romanian IFRS adopters - conflicting legislation regarding the interim dividend, Proceedings of the 14th International Conference Accounting and Management Information Systems (AMIS IAAER), 6th edition, 2019, Page 297-308, ISSN 2247-6245, ISI Proceeding, WOS:000493279900022.
3. Popa Adriana Florina, Brezeanu Petre, Sahlian Daniela Nicoleta, Calopereanu Monica Florentina, Damian Ramona Tatiana, Study on the Fiscal Behaviour at an International Level, The 13th International Conference on Business Excellence, Vol. Sustainable Business Models and Innovation in the Knowledge Economy, 2019, pg. 601-612, eISSN 2558-9652, ISI Proceeding, WOS:000501603000053.
4. Calopereanu Monica Florentina, Calopereanu Alin-Nicușor, Sahlian Daniela Nicoleta, Popa Adriana Florina, Suică Marian, Protection of personal data at the level of economic structures within companies in Romania, Vol. 13th International Conference on Business Excellence (ICBE) –



Sustainable Business Models and Innovation in the Knowledge Economy, 2019, pg. 613-634, eISSN 2558-9652, ISI Proceeding, DOI: 10.2478/PICBE-2019-0054, WOS:000501603000054.

5. Bunea Mariana, Dobre Florin, Popa Adriana Florina, Sahlian Daniela Nicoleta, Risk management, corporate governance and financial performance of the banking system in Romania, Proceedings of the 12th International Conference on Business Excellence 2018, 2018, vol. 12, issue 1, pp. 182-196, ISSN 2558-9652, ISI Proceeding, DOI: 10.2478/PICBE-2018-0018, WOS:000442804800018.
6. Dutescu Adriana, Popa Adriana Florina, Dobre Florin, Stănilă Georgiana Oana, Sustainability of financial professional services through marketing strategy- an empirical research, Proceedings of the International Conference on Business Excellence ICBE 2017, Volume 11, Issue 1, Pages 121-130, De Gruyter Publisher, DOI: 10.1515/PICBE-2017-0013, WOS:000431004400014.
7. Gavrilă Alexandru Adrian, Popa Adriana Florina, Analyzing Students' Views About an Online Platform For Students, Proceedings of the 11th International Conference Accounting and Management Information Systems (AMIS 2016), Page 402-417, ISSN 2247-6245, ISI Proceeding, WOS:000416982800027.
8. Popa Adriana Florina, Dobre Florin, Popa Nicu, Financial Statements – Instrument for Effective Financial and Fiscal Communication, Proceeding of 10th edition of the International Conference on Accounting and Management Information Systems (AMIS 2015), pg. 721-733, ISSN 2247-6245, ISI Proceeding, WOS:000375229700050.
9. POPA Adriana Florina, Laptes Ramona, Milestones in the Accounting Evolution, Proceeding of 10th edition of the International Conference on Accounting and Management Information Systems (AMIS 2015), pg. 367-386, ISSN 2247-6245, ISI proceedings, WOS:000375229700024.
10. Popa Adriana Florina, Țurlea Carmen, Dobre Elena, Dobre Florin, The Influence of Audit Upon the Earning Management Process, Proceedings of the 9th International Conference AMIS 2014, June 11-12, 2014, pp.691-701, ISSN 2247-6245, ISI proceedings, WOS:000368232600050.
11. Popa Adriana Florina, Păunescu Mirela, Difficulties Faced By SMEs Romanian Accounting Professionals Inside Accounting – Taxation Relationship, The 8th International Conference on "Accounting and Management Information Systems Research, education and practice: challenges and opportunities", AMIS 2013, Bucharest University of Economic Studies, June 12-13, 2013, ISSN 2247-6245, ISI proceedings, WOS:000340256300049.

**List of books & book chapters:**

1. Graziella-Corina Bătăcă-Dumitru, Adriana Florina Popa, Daniela Nicoleta Sahlian, Mihai Vuță, Lavinia Denisa Cuc, Silviu Cornel Virgil Chiriac, Financial accounting. Theory and practice, Editura Economica, 2023, ISBN 978-606-093-035-8
2. Adriana Florina Popa, Mihai Vuta, Graziella-Corina Batca-Dumitru, Lavinia Denisa Cuc, Daniela Nicoleta Sahlian, Contabilitate financiara. O abordare teoretic si practica, Editura Economica, 2023, 340 pagini, ISBN:9786060930273
3. Adriana Florina Popa, Mirela Paunescu, Radu Ciobanu – Fiscalitate, ed. aVII-a, Editura CECCAR,



Bucuresti, 2024, ISBN: 978-606-580-200-1 (editii revizuite anual I – VII)

4. Adriana Florina Popa, coautor (2022), GHID pentru pregătirea candidaților la examenul de acces la stagiu pentru obținerea calității de expert contabil și de contabil autorizat – ediția a XIII-a, revizuită, Editura CECCAR, București, 2024, ISBN 978-606-580-198-1 (editii revizuite anual)
5. Corina-Graziella Batca-Dumitru, Adriana Florina Popa, Daniela-Nicoleta Sahlian, Cleopatra Șendroiu, Mihai Vuță, Contabilitate – instrument de business pentru manageri, Editura Universitară, București, 2021, ISBN 978-606-28-1257-7  
<https://www.editurauniversitara.ro/contabilitate-instrument-de-business-pentru-manageri.html>
6. Adriana Florina Popa; Raluca Cristina Andrei, Dan Laurentiu Barascu, Radu Ciobanu, Daniela-Mirela Neagoe, Fiscalitate avansata, Editura CECCAR, Bucuresti, 2019, ISBN:978-606-580-101-1
7. Adriana Florina Popa, Mirela Paunescu, Radu Ciobanu – Fiscalitate, ed. a II-a, Editura CECCAR, Bucuresti, 2019, ISBN: 978-606-580-090-8
8. Florin Dobre, Adriana Florina Popa, Radu Ciobanu – Fiscalitate, ed. I, Editura CECCAR, Bucuresti, 2018, ISBN: 978-606-580-090-8
9. Dumitru Bătcă Corina-Graziella, Popa Adriana Florina, Contabilitatea si fiscalitatea entităților fără scop patrimonial, de la A la Z, Ed. CECCAR, Bucuresti, 2018, pg. 288, contribuție proprie: 144 pag, ISBN 978-606-580-079-3
10. Colectiv, Contabilitatea altor tipuri de entități, Ed. CECCAR, București, 2018, pg. 286, contribuție proprie: 63 pag, ISBN 978-606-580-056-4
11. Adriana Florina Popa, coautor (2017), GHID pentru pregătirea candidaților la examenul de aptitudini pentru obținerea calității de expert contabil și de contabil autorizat – ediția a V-a, revizuită și adăugită –, Editura CECCAR, București, 2017, ISBN 978-606-580-063-2
12. Stănilă Georgiana Oana, Popa Adriana Florina, Dobre Florin, Ponorâcă Andreea Gabriela, Contabilitate managerială și audit financiar contabil. Studii practice – particularități din industria cǎrnii, Editura ASE, București, 200 pg., 2013, ISBN 978-606-505-749-4, contribuție proprie: 40 pag.,
13. Popa Adriana Florina, Contabilitatea si fiscalitatea rezultatului întreprinderii, Ed. CECCAR, Bucuresti, 2011, nr. total pag. 390, contribuție proprie 390 pg, ISBN 978-973-8414-67-9
14. Jianu Iulia, Popa Adriana Florina, Pitulice Ileana Cosmina, Nichita Mirela (2011) Studii practice privind contabilitatea financiară a întreprinderii, Editura CONTAPLUS, București, 2011, nr. total pg. 358, contributie 116 pg., ISBN 978-973-88845-6-4
15. Băviță Ilie (coordonator), Dumitru Mădălina, Calu Daniela, Pitulice Cosmina Ileana, Popa Adriana Florina, Gorgan Cătălina, Lapteș Ramona, Ghid practic privind contabilitatea în agricultură – raportare financiară și managementul costurilor, Editura Alpha MDN, nr. total pag. 310, contribuție 18 pg., 2011, ISBN 978-973-139-195-3  
[http://alephnew.bibnat.ro:8991/F/KAKXIYDRQBI4DEALNDIAISMTTFARK18Q9BNULJXJP4VTT3BD9-22260?func=full-set-set&set\\_number=022586&set\\_entry=000005&format=999](http://alephnew.bibnat.ro:8991/F/KAKXIYDRQBI4DEALNDIAISMTTFARK18Q9BNULJXJP4VTT3BD9-22260?func=full-set-set&set_number=022586&set_entry=000005&format=999)
16. Daniela Artemisa Calu, Mădălina Dumitru, Cătălina Gorgan, Cosmina Ileana Pitulice, Adriana Forina Popa, A Guide for Accounting in Agriculture, ediție electronică – CD, Ed. ALPHA MDN, București, pg. 238, 2011, ISBN 978-973-139-214-1, disponibilă în 4 biblioteci indexate în catalogul WorldCat, contributie 62



pg.

<http://www.worldcat.org/title/guide-for-accounting-in-agriculture/oclc/794180235>

## SCIENTIFIC COMMITTEES OF ACADEMIC JOURNALS / CONFERENCES, REVIEW

Reviewer for international journals:

- Energies, ISSN 1996-1073
- Sustainability, ISSN 2071-1050
- Inzinerine Ekonomika-Engineering Economics, indexata in Scopus, ECONOMICS - SSCI (Web of Science), <https://inzeko.ktu.lt/index.php/EE>
- Journal of Accounting and Management Information Systems (JAMIS), <https://jamis.ase.ro/>

Deputy Coordinator in the Editorial Board of the CECCAR Business Magazine, published by the Body of Expert and Licensed Accountants of Romania (CECCAR).

## OTHER RELEVANT PROFESSIONAL EXPERIENCE

**2019 – Present** Member of the Faculty Council for the Faculty of Accounting and Management Information Systems, Bucharest University of Economic Studies

**2019 – Present** Coordinator of the National Institute for Initial and Continuing Professional Development, Body of Expert and Licensed Accountants of Romania (CECCAR)

**Professional training of CECCAR** members in areas specific to the profession, in line with national norms and international standards (IFAC).

Providing specialized consulting to CECCAR members.

Drafting viewpoints on applying accounting and tax legislation.

Organizing initial training for CECCAR trainees in accordance with national norms and international standards (IFAC).

**2019 – 2023** Member of the Plenary Session, Economic and Social Council of Romania (CES)

Endorsing draft regulations in specialized fields initiated by the Government, as well as legislative proposals by deputies and senators.

Debating and adopting resolutions developed by specialized committees.

**Trainer** – Delivering continuing and initial professional development courses for professional bodies (CECCAR, ASPASS) and training/coaching companies.

**2005 – present**

Partner in Accounting Firms

Providing specialized assistance in the accounting and tax field.

Organizing, managing, maintaining, verifying, and supervising the accounting of economic entities.

Executing tax-related projects



## PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

Member of the Body of Expert and Licensed Accountants from Romania

Member of the European Accounting Association

## MEDIA PRESENCE

Adriana Florina Popa, Embracing the New: The Sustainability Reporting Landscape in Romania August 22, 2022,

<https://www.ifac.org/knowledge-gateway/discussion/embracing-new-sustainability-reporting-landscape-romania>

Adriana Florina Popa, 3 Actions for Auditing Educators to Prepare for the Proposed New Sustainability Assurance Standard, ISSA 5000 November 2, 2023,

<https://www.ifac.org/knowledge-gateway/discussion/3-actions-auditing-educators-prepare-proposed-new-sustainability-assurance-standard-issa-5000>

Adriana Florina Popa, The International Conference Taxation in Europe, Budapest: Digital Solutions for European Fiscal Challenges – panellist June 7, 2024 2024

<https://www.ceccarbusinessmagazine.ro/conferinta-internationala-taxation-in-europe-din-budapesta-solutii-digitale-pentru-provocarile-fiscale-europene-a13455/>

Adriana Florina Popa PULSAR 2024: Promoting Education in Sustainability Reporting June, 5-7, 2024 2024  
<https://www.ceccarbusinessmagazine.ro/pulsar-2024-promovarea-educatiei-in-raportarea-sustenabilitatii-a13377/>

Adriana Florina Popa International Accounting Education Panel Meeting IFAC – organizer and member May, 13-14, 2024 2024 <https://www.ceccarbusinessmagazine.ro/ceccar-a-reunit-pentru-doua-zile-la-bucuresti-elita-mondiala-a-educatiei-financiar-contabile-pentru-a-dezbate-viitorul-profesiei-a13178/>

Adriana Florina Popa, Panellist in the Education & Research Panel – Bucharest Leaders' Summit Conference: The Future is Now. Perspectives after May, 19, 2024 2024

<https://www.ceccarbusinessmagazine.ro/ceccar-partener-al-conferintei-bucharest-leaders-summit-viitorul-este-acum-perspective-de-dupa-transformarile-prezentului-si-modelarea-viitorului-in-domeniul-financiar-c-a11338/>

Adriana Florina Popa, Moderator of Panel III: Taxation. Developments and Transformations in the Digital Era (in cooperation with ETAF) – The Congress of the Accounting Profession in Romania on the theme Next-generation accountant – F4F (Fit for Future) - XXIII edition (CECCAR) September, 30, 2021, <https://ceccar.ro/ro/wp-content/uploads/2021/09/Program-Congres-2021-de-printat.pdf>

Adriana Florina Popa, Panellist in Panel I: Future-fit accountants – Preparing Professionals to Boost Business Resilience – The Congress of the Accounting Profession in Romania "Next-generation accountant – F4F (Fit for Future)" XXIII edition (CECCAR) September, 29, 2021, <https://ceccar.ro/ro/wp-content/uploads/2021/09/Program-Congres-2021-de-printat.pdf>

Adriana Florina Popa, Exploiting the Effect of Service Diversification in the Process of Maintaining the



Attractiveness and Resilience of the Accounting Profession – The "Pavel Ciuce" Symposium CECCAR Arad - XXI edition September 29 - October 1, 2023, <https://www.ceccarbusinessmagazine.ro/evolutia-profesiei-contabile-in-era-digitalizarii-reflectii-si-perspective-la-simpozionul-pavel-ciuce-editia-a-xxi-a-29-septembrie-1-octombrie-2023-a13659/>

Adriana Florina Popa Presented Article: Sustainability Approach in the Accounting Profession in Romania - "Pavel Ciuce" Symposium - "The Role of Accounting Professionals in the Sustainable Development of Businesses", CECCAR Arad, XX edition September 30 - October 2, 2022,

<https://www.ceccarbusinessmagazine.ro/ceccar-arad-simpozionul-pavel-ciuce-ajuns-la-cea-de-a-xx-a-editie-a10262/>

Adriana Florina Popa, Moderator of Panel II: Taxation, Adapted for Digital Transformation - The XXIV Anniversary Edition of the Congress of the Accounting Profession in Romania "#FutureReadyProfessionals – Evolution or Revolution?", October 4, 2023 <https://congres.ceccar.ro/>

Adriana Florina Popa, Moderator and Speaker in the panel "Sustainability Reporting and Its Impact on Accounting Education," Symposium "PAVEL CIUCE," "EVOLUTION OF ACCOUNTING SERVICES. DIVERSIFICATION THROUGH INNOVATION," XXII Edition, October 11 - 13, 2024, MONEASA.

Adriana Florina Popa panellist in the opening panel: Business Digitalization, a Challenge for Taxation - "Pavel Ciuce" Symposium - "The Accounting Profession, 100 Years of Existence", CECCAR Arad, Moneasa, XIX edition" November 26, 2021 <https://ceccar.ro/ro/wp-content/uploads/2021/11/Agenda-simpozion-Pavel-Ciuce.pdf>

Speaker at the EAA VIIth Symposium APPROACHING SUSTAINABILITY THROUGH ACCOUNTING EDUCATION - The EAA 2022 Congress, Bergen, May 13, <https://eaa-online.org/congress-2022/symposia-programme/>

## INTERNATIONAL EXPERIENCE / ACADEMIC ENGAGEMENT

**2019 – 2024** Member of the International Accounting Education Panel (IPA), International Federation of Accountants (IFAC)

Supporting the development of IFAC's strategy on accounting education.

Advising on outcomes by identifying projects for revising or developing International Education Standards (IES).

Promoting the adoption and implementation of International Education Standards (IES).

Advocating for international debates on emerging issues relevant to accounting education.

**2021 – Present** Member of the Sustainability Working Group of the International Accounting Education Panel (IPA), International Federation of Accountants (IFAC)

**10/2019 – 09/2022** Member of the VAT Expert Group within DG TAXUD – European Commission (EC)

Providing technical assistance to the European Commission in preparing legislative acts and other policy initiatives in the field of VAT.

Offering insights into the practical implementation of EU legislative acts and other VAT-related policy initiatives.



Acting as a rapporteur in discussion groups

## LANGUAGES

---

**English** – Advanced

**French** – Intermediate

## SKILLS

---

Strong Public Speaking Skills

Communication skills

Social Adaptability

Team Spirit