

## Relevance Versus Irrelevance of Scientific Research Skills to the Practice of the Accounting Profession

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### Abstract

*Assessing the relevance of scientific accounting research to the practice of the profession is a topic less present in the literature, and the results of empirical research are often divided. In this context, the research aims to analyse the extent to which scientific accounting research is necessary and relevant for the practice of the profession. The views and opinions presented in this paper will represent the author's perceptions of students' and practitioners' attitudes towards indigenous accounting research, formed both from an academic perspective and from the perspective of the practicing accountant.*

**Key words:** research skills, accounting, professional practice, (i)relevance

**J.E.L. classification:** M40, M41

### 1. Introduction

Scientific research is an important prerequisite for the development of any society and an essential element in the work of the national economy. Scientific research in the field of accounting is motivated by the search for solutions to changes in economic processes and the governance of entities, addressing new and better directions, technologies and standards capable of continuously improving best practices. Scientific research in accounting has grown significantly in recent decades, both nationally and internationally. In this respect, research directions are directed towards pressing situations for entities, regardless of their form of ownership or level of development, such as the organisation of accounting, accounting reasoning for non-routine economic events, legislative changes, perpetual reporting, etc.

In today's conditions, despite scientific and technological progress, which is a driving force in economic development, the efficient activity of entities cannot be carried out without accounting, which remains the most accurate form of accounting. As a result, the usefulness of accounting in economic life and the usefulness of scientific research skills in the practice of the accounting profession are determined by the continuing need of entities to know accurately and in a timely manner the size and structure of their assets, the results of their activities, and to publish concrete and relevant financial and accounting information to internal and external users. Research in the fields of accounting, auditing and economic analysis depends, in turn, on the dissemination of information through the publication of articles by researchers specializing in the field, which is why knowledge of research concerns in the aforementioned directions in the RM is useful (Lazari, & Bajan, 2018).

In the last two decades, efforts in higher education in the country have focused on the transition from knowledge-based to competence-based education, with the focus on competences being oriented towards quality education that values the student's personality. Efforts to increase the

relevance of scientific research in Moldovan universities began with the signing of the Bologna Treaty, the Republic of Moldova joined the EHEA development initiative and responded to the obligation assumed by the Ministers of Education in the Bergen (2005), London (2007) and Leveun (2009) declarations.

In the same vein, since 2005, the conceptual and methodological foundations of curricular policies at national level, as well as curricula based on competences and learning outcomes, have been developed. In this context, the National Framework of Qualifications in Higher Education (NQFHE) was developed and subsequently updated as a single instrument for establishing the structure of qualifications and ensuring the national recognition, compatibility and international comparability of qualifications acquired in the higher education system.

With regard to the field of accountancy, the NQFIS states that professional training (competence) is the ability to apply, transfer and combine knowledge, skills and abilities required by the accountant in a variety of work situations and environments (National Qualifications Framework Higher Education, 2013). We confirm and endorse that the work environment in which accountants work is constantly changing and this requires them to develop and maintain professional competence throughout their career. However, the employment and work of accountants in entities in various fields and industries requires anticipation and adaptation to concrete situations, largely dictated also by such phenomena as globalisation, technological advances, business complexity, social changes, increased regulation and accounting supervision, public expectations (National Qualifications Framework Higher Education, 2013), etc. Thus, to cope with changing work environments accountants need to possess critical thinking skills to solve problems, obtain information for reasoning, make decisions and formulate relevant conclusions, which ultimately boils down to research activities.

*The topicality of the research topic* stems from the accounting profession's requirement to respond to change by accepting challenges. The originality of the theme also derives from the imperative to develop scientific research knowledge and skills in the practice of the accountancy profession in relation to the realities of the 21st century: education, professional reasoning and digitisation.

*The aim of the research* is to analyse whether scientific research skills are necessary for accountancy professionals in their professional practice, in tandem with establishing the (i)relevance for accounting practice of the indigenous academic scientific research in the field of accounting.

In the context of the above, this paper expresses the authors' views on both the need for future professional accountants to possess research skills and their application in the accountant's daily work, taking into account the globalization and complexity of transactions, the impact of technologies, etc. At the same time, the paper emphasizes the need and importance of developing lifelong research skills, both at the stage of university studies and during professional work in the business environment.

## **2. Literature review**

In order to achieve the purpose of the present research, an analysis of national and international studies and researches dealing with scientific research in the field of accounting was carried out. As a result, the authors focus on revealing the usefulness of research skills, or this skill is the best preparation for accounting students, the knowledge acquired during studies combined with research skills, thus increasing the satisfaction of the labor market.

In the same vein, the research shows that currently the assessment of the relevance of scientific research in the field of accountancy in relation to the practice of the profession is a less investigated topic in the local literature and the current situation requires directions for improvement. However, the local literature more often deals with topics related to the transformation of the accounting profession under the impact of globalization, digitalization, sustainability, etc. Economist Bîrcă A., deals with the evolution and transformation of the accounting profession under globalization, providing a historical perspective on the profession and exploring issues such as professionalism, standardization and technology in the field (Bîrcă, 2014). Likewise, local researchers Lazari L. and Grigoroï L. address the importance of the accounting profession in serving the public interest and highlight the importance of accountants' commitment to ethics, integrity and transparency in their work so that they can contribute to the development of a fairer and more prosperous society (Lazari, & Grigoroï, 2017). In the same vein, authors

Bădicu G. and Mihaila S. examine the impact of digitization on the accounting profession and emerging technologies such as artificial intelligence, blockchain and big data on it, at the same time, they focus on the professional training of accountants in the context of digitization, the changes needed to adapt and develop skills necessary to remain competitive in the labor market (Mihaila, & Bădicu, 2022).

At the international level, the works of authors Ionescu B. Ș., who address the role of scientific research in the development of society and the importance of reporting the results of scientific research from an active or passive perspective, the authors also examine topics such as ethics in scientific research and transparency in reporting results (Ionescu, 2015). Authors Boghian F. A. and Socoliuc M., explore the impact of the evolution of digital technology and the transformations it has brought to various fields, including accounting, stressing that the accounting profession must be able to adapt and integrate these technologies to remain relevant and competitive (Boghian, & Socoliuc, 2020). Researchers Stoica, O. C. and Ionescu-Feleagă L., explore how digital technology has changed the accounting and auditing profession, noting that it can improve the efficiency and accuracy of accounting and auditing activities, but can also bring challenges related to data security and compliance with regulations and professional standards (Stoica, & Ionescu-Feleagă, 2022). Similarly, Balteș N., explores how the accounting profession can contribute to the sustainable development of society through its activities such as financial reporting and auditing, noting that accounting professionals and auditors can provide relevant information on the financial performance and social impact of organizations, thus helping to improve their decision making and social responsibility (Balteș, 2014). Author Bunget O., in his paper, reviews accounting knowledge assessment practices in education and professional certification exams, emphasizing that knowledge assessment must be rigorous and objective to ensure that accounting professionals are well prepared to fulfill their roles and responsibilities (Bunget, 2014). In the same vein, researcher Tabără N., analyses society's perception of the accounting profession, being of the opinion that public perception of the accounting profession can be influenced by various factors, such as the reputation of educational and professional certification institutions, the level of training, identifying that the accounting profession has a positive image in society, but there are also aspects that need to be improved (Tabără, 2011).

### **3. Research methodology**

The research methodology is concerned with the methodological tools characteristic of the social and economic sciences. In this endeavour, classical scientific research methods such as the quantitative and qualitative method have been used. The authors also applied other methods inherent to the economic sciences, which took the form of observation, analysis, synthesis and comparison. The techniques specific to the field of research included critical analysis of the literature (Google Scholar, WOS) and the normative framework specific to higher education, problematization and bibliometric analysis.

Thus, in order to identify relevant publications in relation to the researched topic, several platforms were used based on several criteria, such as the identification of the phrase "accounting research" in the topic of the publication (title, abstract, keywords), and the results obtained were interpreted using the bibliometric analysis tool Biblioshiny and VOSviewer.

So, studying the importance of scientific research in the field of accounting for the practice of the profession, using the Web of Science search engine the notions "accounting research" in correlation with notions, such as "professionals", "accountants", "job", "practice", "research-based learning in accounting", etc. and no results were obtained. This result motivated us to investigate the notion "accounting research" without correlation of another term to study the perspectives of researchers in this field. We obtained 331 articles published between 1957 and 2023, and studies were published in 92 sources, involving 577 authors (Figure 1). At the same time, it is worth mentioning that most papers were written by the collaboration of two authors, and the annual growth rate of published papers is 1.68%.

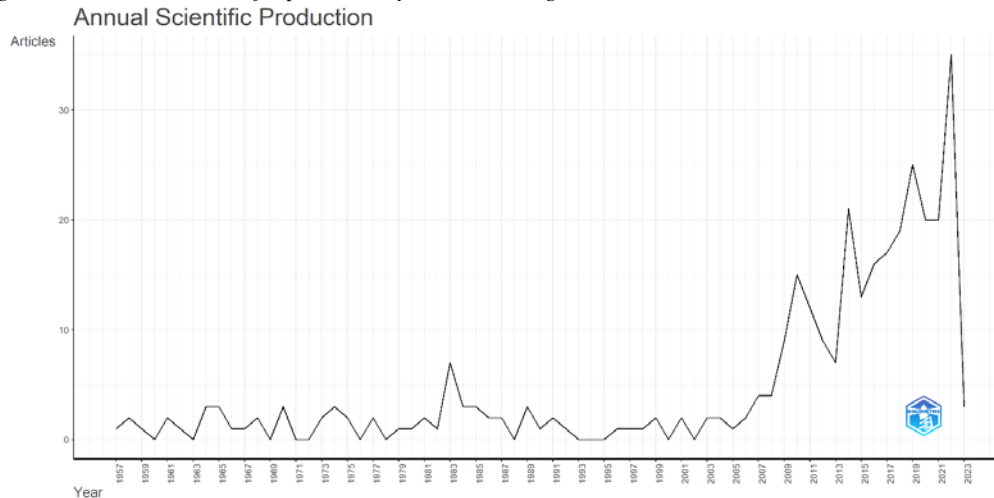
Figure no. 1. General information on research on accounting research



Source: Web of Science data processed through Biblioshiny

Performing a Web of Science database analysis using Biblioshiny of the same phrase "accounting research" (Figure 2), the most papers were published in the year 2022 (35 papers), 2019 (25 papers), 2014 (21 papers), 2020 (20 papers) and 2021 (20 papers). In the year 2023, 3 papers were published that address accounting research. This information can be useful to estimate trends in accounting research and to guide potential future research.

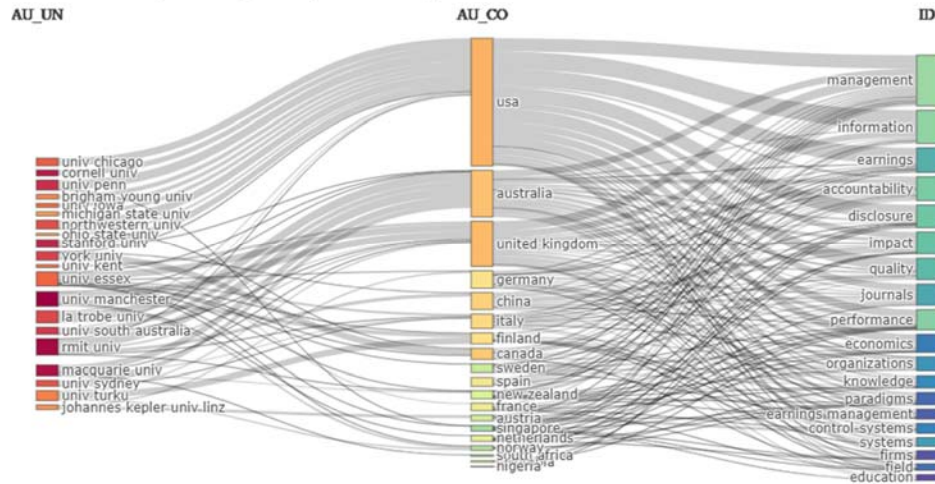
Figure no. 2. Annual scientific productivity on accounting research



Source: Web of Science data processed through Biblioshiny

In Figure 3, we aimed to present the intersection of university-country-keyword notions with a limit of 12 variables per category. The height of the rectangular nodes is proportional to the frequency of occurrence of a given country, institution or keyword in the correlation network. Thus, the width of the lines between nodes is proportional to the number of connections, where the USA has a contribution of 218 papers with relevant participation of 13 universities, using keywords such as "management", "information", "earnings" and "accountability", and Australia shows a contribution of 80 papers with strong participation of 8 universities and 18 main keywords. Like the US, Australia has an academic contribution to the evaluation of accounting research from the perspective of management, information, research impact and how research is presented. Thus, UK researchers published 78 studies involving 17 main keywords and 8 universities.

Figure no. 3. Three-field diagram of accounting research studies



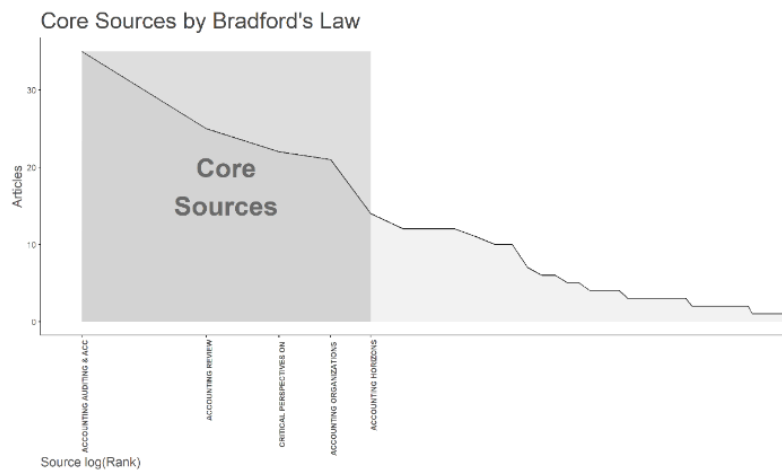
Source: Web of Science data processed through Biblioshiny

Following the analysis conducted, we can point out, that the American researcher Warfield argues that research should focus on the real problems of accounting practitioners and use sound research approaches to help identify solutions to practical problems (Warfield, 2018). In the same vein, Australian researchers Grantley Taylor and Sue Wright, explore the relationship between accounting research and accounting practice, concluding that accounting research and accounting practice should work together to achieve the common goals of improving accounting information and accounting development (Taylor, & Wright, 2003).

The primary sources where the most important "accounting research" papers have been published are (figure 4): Accounting Auditing & Accountability Journal, Accounting Review, Critical Perspectives on Accounting, Accounting Organizations and Society, and Accounting Horizons. The five accounting journals mentioned have different domains, users and areas of interest. Accounting Auditing & Accountability Journal and Critical Perspectives on Accounting focus on exploring the social and environmental implications of accounting, while Accounting Review, Accounting Organizations and Society and Accounting Horizons cover different subfields of accounting and their practical applications.

It is worth noting that Accounting Review and Accounting Organizations and Society have a higher impact factor than the other journals, indicating a greater influence in the field. These sources can be used primarily to conduct studies in the area of scientific research skills in accounting.

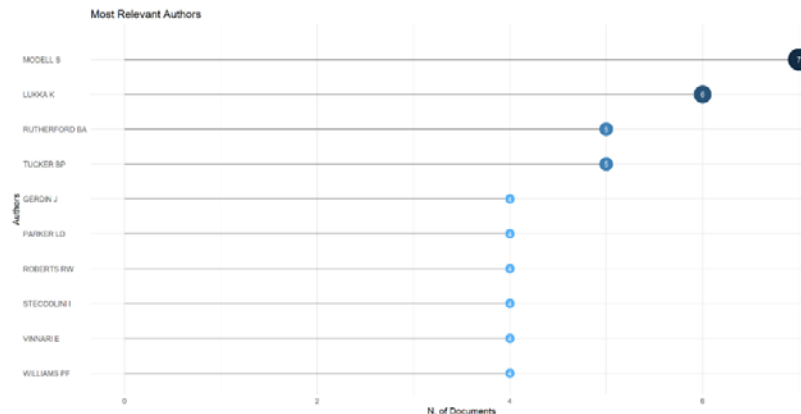
Figure no. 4. Core journals that have published papers on accounting research according to Bradford's



Source: Web of Science data processed through Biblioshiny

The most productive authors in accounting research (figure 5) are Sven Modell from the University of Manchester with 7 published papers, Karri L. from the University of Turku with 6 papers and Rutherford B. from the University of Alabama with 5 published studies. Modell S.'s studies focus on different aspects of accounting research such as research methodologies, construction of the ideal image of an accountant, public interest and dissemination of accounting knowledge (Modell, 2017). And researcher Karri L. focuses on methodological and theoretical aspects of accounting research and its impact on accounting practice and education (Lukka, 2010), and Rutherford B.'s work addresses various aspects of accounting research, including the role of accounting research in decision-making and public policy-making, accounting regulation, social and environmental accounting, and emerging trends in accounting research (Rutherford, 2003).

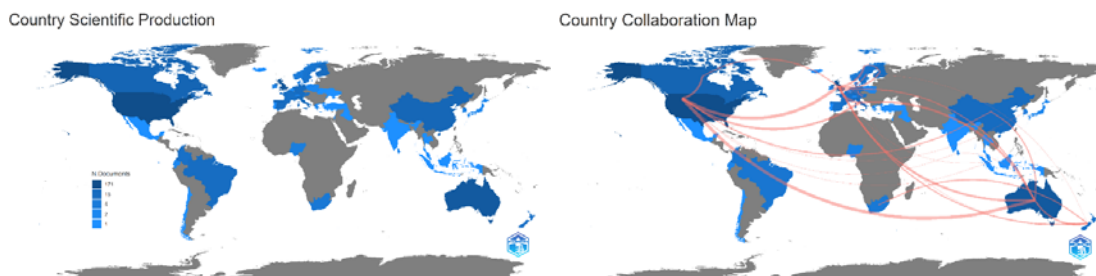
Figure no. 5. The most relevant authors by number of papers published with "accounting research" in the title



Source: Web of Science data processed through Biblioshiny

Figure 6 shows the countries with the highest productivity, where researchers in the USA have conducted 171 studies, the UK 89 and Australia 63. Most collaborations between authors were between: US-Australia, US-UK, UK-Italy, Australia-Italy and UK-Australia. It is important to consider that scientific output is not necessarily a perfect indicator of research quality or impact. Some countries may have a high scientific output due to the large number of researchers or resources available for research, but this does not guarantee that the research is of high quality or has a significant impact on the field.

Figure no. 6. Scientific productivity of countries and the network of collaborations between countries in the analysis of "accounting research".



Source: Web of Science data processed through Biblioshiny

In order to analyse the directions of development of accounting research, we have generated a thematic map through Biblioshiny. Analyzing this figure (Figure 7), it can be concluded that there are developing works addressing accounting research in relation to the keywords: knowledge, paradigms and methodologies (Huston, & Samuels, 2022). Also in development is work addressing social media, futures and big data (Moll, & Yigitbasioglu, 2019). The driving themes are



To summarize, the research of the stated problem has the task of providing information on the direction of research activity in the field of accounting in conditions of relevance or irrelevance, and the result of the research can be used to formulate conclusions on the current level of scientific research in the practice of the profession and future directions of increase. Thus, the objective of the research was to analyze and demonstrate, firstly, that accountants need research skills and, secondly, that accounting research is carried out not only by researchers, academics, but also by accountants, only that the final product of the research differs.

The research method used was the selection of the most relevant articles for the topic of the paper from different databases in which we identified issues related to scientific accounting research. At the same time we used the exploratory research method - focus group. The groups consisted of students from the second cycle of Master's studies, who are concurrently employed as accountants/managing accountants.

The authors formulate some research questions:

1. Why should students develop scientific research skills?
2. What would be the motivation of students for scientific research?
3. What would be the relevance of research skills for an accountant?

#### **4. Results and discussions**

##### *1. Why should students develop scientific research skills?*

Based on the bibliometric analysis of the publications on the topic of this article, we can conclude that the Web of Science search engine of the terms "accounting research" in relation to terms such as "professionals", "accountants", "job", "practice", "research-based learning in accounting", etc. did not give us any results. Thus, we were motivated to investigate the notion "accounting research" without correlating it with another term. The analyses carried out show the need to align and focus international scientific research on the real problems of practitioners. However, in the Republic of Moldova we have a different situation, scientific research is mostly of an applied nature, and less fundamental, focused on the microeconomic level, and less macroeconomic. At the same time, some top research journals that address the topic under discussion are appreciated. Unfortunately, the Republic of Moldova does not have registered scientific journals specialized on accounting. Among the countries that most address the issue of accounting research are the USA, UK, Australia. At the national level the approaches to research skills in accounting are in a very small number.

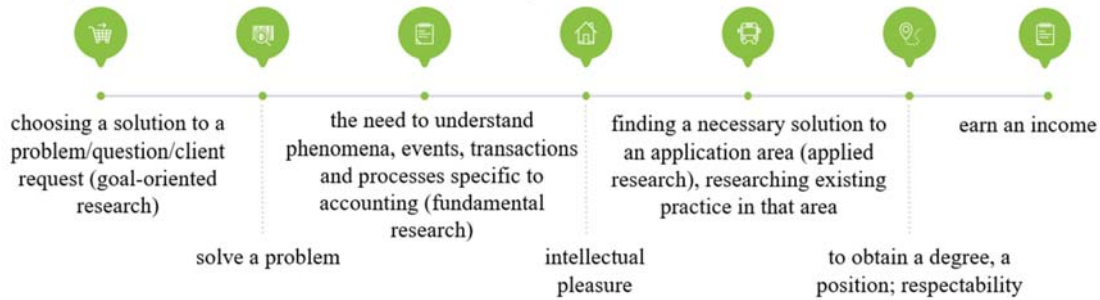
The focus group discussions reveal that scientific research skills are largely needed by those doing research, who are teachers, researchers, interdisciplinary teams in academia and business. But at the same time they are aware that accountants/auditors in different industries also undertake and carry out research. However, accountants' research and research results are not perceived as a scientific product materialised in a scientific paper (scientific article, master thesis, PhD, etc.) and/or presented in a scientific conference. Rather, the results of an accountant's research are materialised in the solution of accounting, auditing and economic analysis problems within the entity by issuing an accounting treatment solution for complex transactions. The possession of research skills is also challenging due to the fact that the accounting profession is constantly confronted with the instability of the legislative and regulatory framework, the quality of professional standards in the field, is strongly influenced by information and communication technologies, the emergence of new software products, new reporting methods, etc. These challenges require the accountant to think critically, using the whole fund of knowledge and skills to understand relevant events and facts and to make a professional judgement. On the other hand, accountants need to present and defend their own views on critical issues to auditors/managers/auditors/experts in the field through formal or informal disclosures.

##### *2. What would be the students' motivation for scientific research?*

Students' motivation for scientific research, emerging from the focus group discussions, is shown in Figure 9.



Figure no. 9. Students' motivation for scientific research



Source: elaborated by authors

### 3. What would be the relevance of research skills for an accountant?

Given that accounting theory cannot fully explain and predict accounting practice and/or we often identify a clash between theoretical and practical methodology, accountants are daily put in the situation of analysing and solving concrete problem situations and/or investigating and analysing some problems in accounting, auditing, taxation, etc. However, identifying the problem they face, carrying out documentation by consulting literature, databases and regulatory frameworks, analysing information and developing the solution are phases of the scientific method in accounting. It may be that the accountant applies them in his daily work without realising that he is carrying out accounting research. In such cases, the accountant applies professional skills, including research skills, to develop and formulate a solution to the problem at hand. In fact, the accountant carries out an applied research, investigates a problem of practical, immediate, acute importance (Andone, Toma, Georgescu, Solomon, 2013), either for the purpose of its reliable recording in accounting or for its improvement. The practical problem becomes even more complicated in cases where there is no adequate scientific literature and/or regulatory authorities have not yet developed methodologies, such as for example transfer pricing, which has been included in the regulatory framework and will be applied in the Republic of Moldova, starting from 01 January 2024.

The relevance of research skills for the practice of the accounting profession also derives from the application of international financial reporting standards, which may have economic consequences depending on the industry in which they are applied, or on issues related to financial instruments, fair values, post-employment benefits, etc. The accountant must apply IFRS based on an understanding of their economic and social impact on society in general and on the entity in particular (Andone, Toma, Georgescu, Solomon, 2013).

Other critical situations for accountants are listening carefully and understanding the views of inspectors/ auditors/ managers/ subject matter experts. Often, accountants have to present and defend their own views to them through formal or informal disclosures.

The relevance of research skills to the practice of the accounting profession arises, as already described above, primarily from the accountant's daily confrontation with various problems, which in fact are largely caused by the lack of clarity and/or imperfection of the regulatory framework. On the other hand, it should also be emphasised that as entities adopt more inclusive, sustainable business practices that recognise the impact on the environment and society, how accountants engage and respond to these challenges will be critical to their success. Thus, those who are able to adapt to new economic contexts will succeed, and research skills will be of great help, to better fulfil their purpose, to be the sustainable professionals that business and society will demand them to be.

### 4. What would be the role of accounting research in and for entities?

As a rule, a prejudice persists in society that scientific research is carried out only by researchers in research institutions, by academics in universities, by students in their bachelor, master and/or doctoral theses. In fact, this is just a prejudice. Scientific accounting research is carried out both by researchers and by practising accountants, both in specialised institutions and in and for entities. However, the complexity of economic facts/transactions, the reproduction and implementation of new regulations/standards/rules, etc. requires the accountant to think critically and reason

professionally. Many accounting/auditing/consulting firms have been created as a result of research and development in the business environment (Andone, Toma, Georgescu, Solomon, 2013).

## 5. Conclusions

From a scientific point of view, we conclude that the Republic of Moldova has a small community of accounting researchers compared to other countries, with accounting research being carried out almost entirely in universities. The results of scientific activity in the form of books, treatises, studies, etc. are most often the product of personal initiatives, as there is a lack of institutionalised forms of accounting research. Although some works in the accounting literature can be considered as good documentary syntheses, by exploiting foreign and domestic bibliography, original approaches, with an innovative role in conceptual and methodological terms, are still insignificant. The scientific community in the field of accounting is not very present with scientific events at national level, nor does it have its own "forum", i.e. a journal that promotes authentic accounting research. In our opinion, the practitioners' view of accounting is predominantly technical, based on a scheme of accounting procedures laid down by legal rules, often very detailed (laws and government decisions, explained by instructions and methodological rules) and with a short duration of application (caused by very frequent legislative changes).

Regarding (i) the relevance of research skills in the practice of the accounting profession, we conclude that master students perceive and support the need for these skills in the practice of the accounting profession, as they also work concurrently in the role of chief accountant and/or accountant, and encounter daily situations in which they have to make professional judgements. However, their knowledge does not always allow them to make judgements promptly, they have to research and apply professional judgement in order to make the best and reasoned solution/conclusion/report/etc.

To develop accountants' research skills and remain lifelong 'learners/students', teachers should make maximum use of inquiry-based learning, which requires students to seek out and use educational resources to explore relevant and engaging questions and challenges. Students collect, process, systematize and evaluate information and ideas, develop hypotheses and formulate conclusions as they build their research, communication and critical thinking skills.

Future trends and concerns in accounting will be predominantly driven by expectations of information users, globalisation, technological advances, business complexity, societal changes, increased regulation and oversight, etc. In this context, the accountant equipped with research skills and competencies will be competent in anticipating and adapting to change.

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