ALEXANDRU IOAN CUZA UNIVERSITY of IAȘI

FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

Co-funded by the European Union

JEAN MONNET CHAIR. EU PUBLIC ADMINISTRATION INTEGRATION AND RESILIENCE STUDIES
EU-PAIR
Project no. ERASMUS-JMO-2021-HAI-TCH-RSCH-101047526

2026 EU-PAIR

5th Edition of the Annual International Conference

"Challenges and Dynamics of European Administrative Area"

18th – 19th of JUNE 2026

CONFERENCE PROGRAMME AND BOOK OF ABSTRACTS

IAȘI, ROMÂNIA

Collaborative partner FONDATION JEAN MONNET POUR L'EUROPE

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Conference Programme

Friday, 19th of June 2026

10:00 a.m. – 10:30 a.m.	**Registration of the participants** Alexandru Ioan Cuza University of Iasi, Romania, A building, Ferdinand Room, 1st Floor
10:30 a.m. – 10:40 a.m.	**Opening ceremony - Welcome address** Ferdinand Room, A building, 1st Floor and Microsoft Teams https://teams.microsoft.com/meet/319391127896534?p=i73XZpfcPTlr8p8Isn *** **Keynote Speakers** **Professor PhD. Adrian IFTENE** *Vice-Rector Alexandru Ioan Cuza University of Iasi, Romania* on behalf of **Professor PhD. Liviu-George MAHA** *Rector of the Alexandru Ioan Cuza University of Iasi, Romania* **Professor PhD. Teodora ROMAN** *Dean of the Faculty of Economics and Business Administration* **Chair:** **Professor, PhD. Hab. Ana-Maria BERCU** *Jean Monnet Chair holder of the EU-PAIR 2026 International Conference*
10:40 a.m. – 11:30 a.m.	**Plenary Session** Ferdinand Room, A building, 1st Floor and Microsoft Teams https://teams.microsoft.com/meet/319391127896534?p=i73XZpfcPTlr8p8Isn **Invited Speakers** **Professor PhD. Nevila XHINDI** *Center for Comparative and International Studies, Tirana, Albania* *Chair - Cost Action CA24167 HUMAN-IT* ***The Human Engine of Europe's Digital Power*** **Professor PhD. Nancy Owano ABWALABA** *Pwani University, Kenya* ***Europe's Independence Moment: A Global South Perspective*** **Professor, PhD. Gilles GRIN** *Director of Jean Monnet Foundation for Europe, in Lausanne, Switzerland* ***The Challenges of European Governance in a Rapidly Changing World*** **Chair:** **Professor, PhD. Hab. Ana-Maria BERCU**

	Jean Monnet Chair holder of the EU-PAIR 2026 International Conference
11:35 a.m. – 12:35 p.m.	**Forum Discussions: Empowering Local Communities through Education for Sustainable Development** **Invited Speakers:** **Professor PhD. Nancy Owano ABWALABA** *Pwani University, Kenya* **PhD. Diana Camelia IANCU** *National University of Political Studies and Public Administration, Bucharest, Romania* *Dean of the Faculty of Public Administration* **Elena VASILIU** *ADV Group Romania* *Expert on Marketing and Communication* **Chair:** **Associate Professor, PhD. Irina BILAN** *Alexandru Ioan Cuza University of Iasi, Romania*
1:00 p.m. – 2:00 p.m.	**Lunch Break** **The Academics House Restaurant (Casa Universitarilor)**
2:15 p.m. – 2:30 p.m.	**Coffee Break, FEAA, B building, 2nd Floor, room B523 (front of)**
2:30 p.m. – 5:45 p.m.	**Parallel Sessions** **B Building of the *Alexandru Ioan Cuza* University of Iasi, FEAA** **Floor 2 and Floor 3** **Track 1a: European Governance, Institutional Transformation and Integration** Room B502 and on-line Microsoft Teams https://teams.microsoft.com/meet/353455123905613?p=iU8dNHlZkhPbpFC2t9 **Chair:** ***Professor PhD. Silviu TIȚĂ, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 1b: European Governance, Institutional Transformation and Integration** Room 503 and on-line Microsoft Teams https://teams.microsoft.com/meet/361468362154074?p=pdsAefNiX1n5Rwlpgu **Chairs:** ***Professor PhD. Lucie VÁCHOVÁ, Prague University of Economics and Business Jindřichův Hradec, Czech Republic*** ***Professor PhD. Bogdan PETRIȘOR, Alexandru Ioan Cuza University of Iași, Romania***

	*** **Track 2a: Business and Management in the Social Europe** Room 504 and on-line Microsoft Teams https://teams.microsoft.com/meet/311918872353501?p=QUn4rDQ9uWbwcgdFG6 **Chairs:** ***Professor PhD. Lenka KOMÁRKOVÁ, Prague University of Economics and Business Jindřichův Hradec, Czech Republic*** ***Professor PhD. Pavlína HEJDUKOVÁ, University of West Bohemia in Pilsen, Czech Republic*** *** **Track 2b: Business and Management in the Social Europe** Room B524 and on-line Microsoft Teams https://teams.microsoft.com/meet/331758882136001?p=Xgk3OLgsfjIe6VPlJ3 **Chairs:** ***Professor PhD. Jarmila DUHÁČEK ŠEBESTOVÁ, Silesian University in Opava, Czech Republic*** ***Associate Professor PhD. Irina MANOLESCU, Alexandru Ioan Cuza University of Iași, Romania*** *** **Track 2c: Business and Management in the Social Europe** Room B 523 and on-line Microsoft Teams https://teams.microsoft.com/meet/350254566906507?p=bRlWAQbRvxj5GzzApd **Chairs:** ***Associate Professor PhD. Irina BILAN, Alexandru Ioan Cuza University of Iasi, Romania*** ***Associate Professor PhD. Constantin Marius APOSTOAIE, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 3: Legal Frameworks for Rights, Responsibilities, and Sovereignty** Room B525 and on-line Microsoft Teams https://teams.microsoft.com/meet/361964139955856?p=sSsEJnDNtoV26lk83k **Chairs:** ***Professor PhD. Mihaela TOFAN, Alexandru Ioan Cuza University of Iasi, Romania*** ***Associate Professor PhD. Ada Iuliana POPESCU, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 4a: Digital Economy, Green Transition and Climate Governance** Room B515 and on-line Microsoft Teams https://teams.microsoft.com/meet/333624128191317?p=dgOcwdSr0T68Urp5Gv **Chairs:** ***Professor PhD. Mihaela ONOFREI, Alexandru Ioan Cuza University of Iasi, Romania*** ***Professor PhD. Bogdan FIRTESCU, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 4b: Digital Economy, Green Transition and Climate Governance** Room B611 and on-line Microsoft Teams https://teams.microsoft.com/meet/371940911197095?p=TV0ch4JdIbvLfKqg4Y **Chairs:** ***Professor Nevila XHINDI, Center for Comparative and International Studies, Tirana, Albania*** ***Associate Professor PhD. Ruxandra CIULU, Alexandru Ioan Cuza University of Iasi, Romania***

	*** **Track 5a: Economic Sovereignty and Industrial Policy** Room B 602 **Chairs:** ***Professor PhD. Gabriela BOLDUREANU, Alexandru Ioan Cuza University of Iasi, Romania*** ***Professor PhD. Claudia Iuliana STOIAN, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 5b: Economic Sovereignty and Industrial Policy** Room B 603 **Chairs:** ***Professor PhD. Andreea IACOBUȚĂ, Alexandru Ioan Cuza University of Iasi, Romania*** ***Associate Professor PhD. Mona COJOCARU, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 6: Accounting and Financial Reporting in EU Track** Room B614 and on-line Microsoft Teams https://teams.microsoft.com/meet/315070429316493?p=rMzqxccsnshDqpBj6M **Chairs:** ***Professor PhD. Costel ISTRATE, Alexandru Ioan Cuza University of Iasi, Romania*** ***Professor PhD. Ioan-Bogdan ROBU, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 7: AI, Big Data, and Machine Learning in Digital Education and Governance** Room B613 and on-line Microsoft Teams https://teams.microsoft.com/meet/317901401091824?p=WZra3Oazk4PN7LxOwM **Chairs:** ***Professor PhD. Daniela Tatiana AGHEORGHIESEI, Alexandru Ioan Cuza University of Iasi, Romania*** ***Associate Professor PhD. Valerică GREAVU-ȘERBAN, Alexandru Ioan Cuza University of Iasi, Romania*** *** **Track 8: Security, Defense, and Geopolitical Resilience** Room B607 and on-line Microsoft Teams https://teams.microsoft.com/meet/352416318791026?p=uRpiG9HwDSihMtBrd6 **Chairs:** ***Professor PhD. Adina DORNEAN, Alexandru Ioan Cuza University of Iasi, Romania*** ***Professor PhD. Sorin-Gabriel ANTON, Alexandru Ioan Cuza University of Iasi, Romania***
6:00 p.m. – 8:00 p.m.	**Cocktail Reception** **The Academics House Restaurant (Casa Universitarilor)**
Thursday **18th of June 2026** 1:30 p.m. – 3:30 p.m.	**Doctoral Seminar: "Challenges of Governance and Strategic Autonomy in the EU"** Room B611, FEAA *** **Professor, PhD. Ana-Maria BERCU** **Associate Professor, PhD. Elena CIGU** *Alexandru Ioan Cuza University of Iași, Romania*

4:00 p.m. – 5:00 p.m.	**Workshop: "Young Professionals in European Administrative Area"** room B611, FEAA and Microsoft Teams https://teams.microsoft.com/meet/327475377325529?p=1Auzeoaclcbw73OOqV *** **Chairs:** **Professor, PhD. Gilles GRIN** *Director of Jean Monnet Foundation for Europe, in Lausanne, Switzerland* **Associate Professor, PhD. Elena CIGU** *Alexandru Ioan Cuza University of Iași, Romania*

Rules for 2026 EU-PAIR on-line meetings, via Microsoft Teams:

- The working sessions links will be available for all the participants, at the scheduled time.
- To join the meeting, the participants are required to use the specific link, to provide their name and to wait for the organizer's approval for entering the meeting room.
- During the meeting, all the attendees will be muted, and they should unmute themselves only while speaking.
- The organizers of the meetings have the possibility to mute/unmute the attendees, to grant them presenters' rights to show their computer screen and to remove any participant from the ongoing meeting.

Looking forward seeing you during 2026 EU-PAIR working sessions!

PLENARY SESSION

2026 EU-PAIR ANNUAL INTERNATIONAL CONFERENCE "CHALLENGES AND DYNAMICS OF EUROPEAN ADMINISTRATIVE AREA"

THE HUMAN ENGINE OF EUROPE'S DIGITAL POWER

NEVILA XHINDI
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Abstract
Europe's pursuit of strategic autonomy is often framed in terms of industrial capacity, technological sovereignty, and geopolitical resilience. Yet the decisive factor may lie elsewhere: in the human dimension of Europe's digital and institutional transformation. COST Action CA24167 – HUMAN-IT: Disruptive Innovation and Exponential HRM: Crafting Next-Gen Employee Experience, Workplace, and Job Market approaches this challenge by positioning research networks as laboratories for understanding how exponential technologies particularly AI reshape governance systems, labour markets, and organisational cultures across Europe.
This keynote argues that Europe's "independence moment" cannot be achieved through technology alone. It requires human-centred governance, new skills ecosystems, and adaptive institutions capable of navigating rapid digital disruption. HUMAN-IT functions as a collaborative policy laboratory bringing together interdisciplinary researchers and practitioners to explore how innovation, work transformation, and digital governance intersect with Europe's strategic autonomy agenda. the Action contributes to shaping resilient governance models and inclusive innovation pathways by examining the evolving relationship between technology, institutions, and the future of work. In doing so, HUMAN-IT highlights a crucial insight: Europe's technological sovereignty will ultimately depend not only on the technologies it develops, but on the human systems that design, govern, and sustain them.
Keywords: Labor market; human-centered governance: technology.

Acknowledgment: This keynote is based upon work from COST Action CA24167 – HUMAN-IT: Disruptive Innovation and Exponential HRM: Crafting Next-Gen Employee Experience, Workplace, and Job Market, supported by COST (European Cooperation in Science and Technology).

EUROPE'S INDEPENDENCE MOMENT: A GLOBAL SOUTH PERSPECTIVE

NANCY ABWALABA
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Abstract
At stake is not only Europe's future, but also the future of international cooperation, global governance, and collective resilience in an increasingly uncertain world.
Across the globe, we are witnessing a profound reordering of economic, political, and strategic relationships. The assumptions that once underpinned globalization are being questioned. Long-standing alliances are being reconfigured, economic dependencies are being reassessed, and nations are seeking greater control over the critical systems that shape their futures.
These developments have exposed a fundamental paradox of our age: while globalization has created unprecedented interdependence, it has also generated new forms of vulnerability.
In this evolving landscape, geopolitics is no longer defined solely by territorial boundaries or military power. Increasingly, it is shaped by economic influence, technological capability, energy security, digital infrastructure, climate governance, and strategic partnerships.
Power in the twenty-first century is exercised not only through armies and borders, but also through data, innovation, markets, institutions, and the ability to shape global narratives.
It is within this context that the concept of *strategic autonomy* has gained increasing prominence within European policy debates.

Strategic autonomy refers to Europe’s capacity to make independent decisions and act effectively in areas critical to its long-term interests while remaining an active participant in the global system. At its core, it is about resilience, preparedness, and the capacity to act in times of uncertainty.
Importantly, strategic autonomy should not be understood as isolation or disengagement. Rather, it represents an effort to reduce excessive dependencies while strengthening Europe’s ability to anticipate, withstand, and respond to global shocks.
Keywords: Europe; global system; independence.

THE CHALLENGES OF EUROPEAN GOVERNANCE IN A RAPIDLY CHANGING WORLD

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About

Gilles Grin is the Director of the Jean Monnet Foundation for Europe in Lausanne, and a Lecturer at the University of Lausanne. He is also Corresponding Academician for Switzerland of the Royal Academy of Economic and Financial Sciences of the Institute of Spain. He holds a PhD in International Relations from the Graduate Institute of International and Development Studies in Geneva as well as Master’s degrees from Yale University (in History), the London School of Economics and Political Science (in European Studies) and the University of Lausanne (in Management). He is the author of more than 90 publications (books, book chapters and articles) devoted largely to European issues. He received the Book Prize "Mieux comprendre l’Europe" in 2022 for his work entitled "Construction européenne : la révolution d’un continent", translated into English under the title "European Integration: A Continent in Revolution". His latest book deals with the history of EU institutions ("Les institutions des Communautés européennes et de l’Union européenne : continuité et changement, 1950-2025", French edition published in 2026; "The EC/EU Institutions: Continuity and Change, 1950-2025", English edition published in 2025).

TRACK 1a: EUROPEAN GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND INTEGRATION

Room B502 and on-line Microsoft Teams
https://teams.microsoft.com/meet/353455123905613?p=iU8dNHlZkhPbpFC2t9

Chair:
Professor PhD. Silviu TIȚĂ, Alexandru Ioan Cuza University of Iasi, Romania

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DIGITAL LITERACY AND GENDERED EDUCATIONAL INEQUALITY: INCLUSION OF GIRLS WITH SPECIAL NEEDS IN RURAL KENYAN SCHOOLS

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Abstract
Despite Kenya's ICT integration policies aimed at modernizing education, limited research examines how digital literacy initiatives reach girls with special needs in rural primary schools. In Kilifi County, poverty and infrastructural constraints compound the challenges faced by girls with disabilities, who experience layered disadvantages shaped by gender norms, disability stigma, and restricted access to inclusive digital resources. These dynamics raise critical questions about gender equality and inclusive teaching practices within contemporary digital education systems.
Guided by intersectionality and the capability approach, this study explores how gender, disability, and socio-economic context interact to shape digital literacy access and outcomes for girls with special needs. It examines barriers that constrain digital literacy development and identifies institutional and community practices that enable meaningful digital inclusion.
Using a qualitative case study design, data were collected through interviews with teachers, headteachers, parents, and learners, complemented by classroom observations and document analysis. The findings reveal that digital exclusion extends beyond infrastructural deficits to include limited availability of assistive technologies, inadequate teacher preparation in inclusive ICT pedagogy, gendered expectations surrounding technology use, and weak implementation of inclusive education policies.
The study argues for intersectional, gender-responsive, and disability-inclusive digital education frameworks that strengthen equitable teaching practices and expand learners' substantive freedoms. By centering rural Kenyan primary schools, the paper contributes empirical insights to global debates on gender equality, inclusive pedagogy, and digital education policy in Sub-Saharan Africa and comparable Global South contexts.
Keywords: Digital literacy; Gender inequality; Girls with disabilities; Intersectionality; Inclusive education.

THE INSTITUTIONAL TRANSFORMATION OF CUSTOMS GOVERNANCE: DEEPENING EUROPEAN INTEGRATION

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Abstract
The ongoing reform of the EU Customs Union represents an important step in the evolution of European administrative governance. While frequently presented as a response to increasing trade volumes, e-commerce expansion, and the growing complexity of customs controls, the reform also reflects a broader

process of deepening European integration. Customs administrations occupy a strategic position within the European Union, not only as regulatory and border management authorities but also as revenue-collecting institutions. Customs duties constitute a traditional own resource of the EU budget, accounting for approximately 15% of its revenue. In 2024, customs authorities collected EUR 26.8 billion in customs duties, of which EUR 20.1 billion was transferred to the EU budget, highlighting the economic and fiscal significance of an effective and integrated customs system. Adopting an institutional perspective, the study analyses key elements of the proposed reform, including the EU Customs Data Hub, the European Union Customs Authority, and the strengthening of common customs risk management mechanisms. It argues that these developments extend beyond technical modernization and signify a gradual shift towards a more integrated model of customs governance based on information sharing, interoperability, and coordinated supervision. The paper suggests that customs governance is evolving from a fragmented and predominantly national system towards a more coherent European framework capable of addressing cross-border challenges more effectively. By examining customs reform through the lens of institutional transformation, the paper contributes to ongoing debates on European integration and the development of the European Administrative Area.
Keywords: Customs Governance; European Integration; EU Customs Union; Institutional Transformation; EU Customs Hub; EU Customs Authority.

DETERMINANTS AND DYNAMICS OF CARDIOVASCULAR DISEASE COSTS: A LITERATURE REVIEW AND A CASE FOR PANEL-TYPE MODELLING FOR EASTERN EUROPE

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Abstract
Cardiovascular diseases remain the leading cause of mortality worldwide and a major source of pressure on the financing of health systems. This paper provides a narrative synthesis of the recent literature on the costs of cardiovascular diseases and the financing of medical care, based on more than twenty studies published between 2018 and 2026, covering highly diverse contexts: the United States, the United Kingdom, Italy, Portugal, Spain, Germany, Australia, Iran, India, Israel, Kenya, and the Central and Eastern European region. The review pursues three directions: the structure and determinants of hospitalization costs, the role of treatment adherence and preventive interventions in reducing expenditure, and the econometric tools used to estimate resource consumption. The results converge towards a robust finding: hospitalization is the main cost-generating factor, regardless of context, while comorbidities, clinical severity, and interventional procedures systematically amplify expenditure. On the methodological side, generalized linear models with a gamma distribution and two-stage models predominate. We identify a persistent gap: the absence of longitudinal panel analyses linking the financing of the medical system to epidemiological indicators, particularly for Eastern Europe and Romania, a region with one of the highest cardiovascular burdens in the world.
Keywords: cardiovascular diseases; hospitalization costs; health financing; panel data; Eastern Europe.

DEVELOPMENT OF SPATIAL ADMINISTRATION INFRASTRUCTURE THROUGH DIGITAL ECOSYSTEM

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ZARUHI MELKUMYAN

Abstract
Traditional public administration is transforming into a new form in the era of digitalization. The implementation area of public functions is expanding across spatial territory because of digital transformation, and the role of administrative borders is decreasing in public service delivery processes. Cross-border activities in the public sphere through digital tools bring into a new discourse of administration. New components of administration such as digital content, data, statistics, and standards

in social, economic, and environmental context, create a foundation for a new model of public policy. In the study, the spatial administration infrastructure discusses as a new approach for the implementation of public functions through digital tools based on interoperability, compliancy, and optimality.
Keywords: public administration; digital ecosystem.

THE FUTURE OF PUBLIC ADMINISTRATION: ARTIFICIAL INTELLIGENCE AS A STRATEGIC PARTNER

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Abstract
Public administration in the 21st century is in a phase of unprecedented qualitative and structural transformation, where artificial intelligence ceases to be not only a pure supporting technical tool but also forms a new philosophy of management.
The integration of artificial intelligence into public governance models represents a fundamental transformation of global governance approaches, offering enormous potential while simultaneously possessing complex challenges.
The article discusses the evolution of artificial intelligence in the public administration system, analysing its transformation from a pure technical tool to a strategic partner capable of redefining the goals, methods, and value base of management. At the same time, it addresses the issues of legal regulation arising from it, the issues of liability in case of damage caused by AI, as well as the issues of protecting fundamental human rights.
Keywords: public administration; legal regulation; artificial intelligence; strategic partner; legal liability; political decision support.

A BIBLIOMETRIC ANALYSIS OF PUBLICATIONS ABOUT BOREDOM IN EDUCATION

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Abstract
Influenced by the impact of technology and, according to other studies, by the COVID 19 pandemic, researchers are identifying and analyzing the phenomenon of boredom among students. It frequently occurs, learners for reasons such as: i) lack of novelty or challenge, generated in many cases by repetitive activities or tasks that seem very easy compared to the student's level; ii) lack of control, being forced to do

those things out of necessity, having no choice (mandatory attendance at classes, lack of interest in the field of study), which destroys intrinsic motivation; iii) over-stimulation / digital fatigue, browsing social networks exposes the brain to rapid doses of dopamine, or the possibility of quickly giving up on that content that seems uninteresting and scrolling further, which generates a patience level of maximum 7 seconds, events that they are taught do not happen, you cannot change the teacher or the content delivered by him, which seem incredibly slow and boring compared to life on social networks or tasks with a high level of concentration but with a level of reward perceived as irrelevant (making an unattractive presentation). The aim of the research is to identify and bibliometric analyze, the results of Scopus data based search about "boredom in education".
Keywords: education; phenomenon of boredom among students.

ADMINISTERING EUROPE'S ECONOMIC SOVEREIGNTY: NEW INDUSTRIAL POLICY INSTRUMENTS, CONDITIONALITY, AND THE TRANSFORMATION OF PUBLIC ADMINISTRATION IN THE EU

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Abstract
The EU's current strategic shift towards "economic sovereignty" has turned industrial policy into a central governance agenda, requiring public administrations to design and operate new regulatory and financial instruments at speed and scale. This paper analyses how the pursuit of autonomy resilience of supply chains, strategic technologies, and industrial capacity translates into administrative transformation within the European Administrative Area. Rather than treating industrial policy as an economic programme alone, the paper focuses on the administrative state: who implements these policies, through what instruments, under what accountability constraints, and with what effects on the internal market and democratic legitimacy.
The paper maps the emerging toolkit of sovereignty-oriented governance: targeted state support schemes, strategic procurement and security-of-supply clauses, permitting acceleration mechanisms, screening and compliance procedures, and performance-based conditionality attached to funding. It examines how these instruments reshape the classic administrative balance between discretion and legality, speed and due process, national flexibility and EU coordination. The analysis highlights implementation challenges typical for public administration: institutional capacity gaps, fragmentation across agencies, coordination failures between EU and national levels, and the risk that exceptional "strategic" logics become permanent and reduce transparency and contestability.
Methodologically, the paper combines an institutional and policy-implementation perspective with a comparative discussion of administrative design choices across Member States. It proposes a governance framework for "sovereignty administration" grounded in three requirements: legally robust mandates, auditable decision chains, and measurable policy outputs compatible with EU values and internal market constraints. The contribution is to clarify the administrative conditions under which Europe's autonomy agenda can be implemented effectively without undermining rule-based governance.
Keywords: European administrative area, economic sovereignty, industrial policy, policy implementation, administrative capacity, conditionality

TRACK 1B: EUROPEAN GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND INTEGRATION

Room 503 and on-line Microsoft Teams
https://teams.microsoft.com/meet/361468362154074?p=pdsAefNiX1n5Rwlpgu

Chair:
Professor PhD. Lucie VÁCHOVÁ, Prague University of Economics and Business Jindřichův Hradec, Czech Republic
Professor PhD. Bogdan PETRIȘOR, Alexandru Ioan Cuza University of Iași, Romania

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WHEN LOCAL POLITICS MOVES THE STOCK MARKET

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Abstract
This article studies trading sessions in which the Romanian BET index declined by more than 2 percent while the German DAX index did not decline by more than 1 percent. The DAX is used as a control index for broad European market sentiment, allowing the analysis to isolate episodes in which Romanian equities appear to react to local political, fiscal or administrative shocks rather than to general European market stress. The evidence suggests that the Romanian equity market reacts most strongly not to politics as such, but to political decisions that alter expected corporate profitability, fiscal predictability, institutional stability or the country risk premium. The most visible episodes are the 2010 austerity package, the 2018 OUG 114 fiscal shock, the 2022 windfall taxation of energy companies and the 2024 electoral crisis. The article argues that political noise has limited market impact unless it becomes priced political risk through a clear economic transmission channel.
Keywords: BET index; DAX; political risk; fiscal shocks; policy uncertainty; emerging markets; equity market reaction.

IDENTIFYING AND ANALYZING RELEVANT CORRELATIONS BETWEEN THE LEVEL OF TAXATION AND THE EXTENT OF TAX EVASION (Quantitative analysis)

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Abstract
The study investigates the macroeconomic dynamics that govern the relationship between the tax burden, institutional quality and the extent of the underground economy in the European Union. The quantitative approach is anchored in the MIMIC (Multiple Indicators Multiple Causes) macroeconomic model, used by Asllani and Medina (2022), which highlights a slight contraction of the informal economy in the post-pandemic period (2021-2022), against the backdrop of the official economic recovery. The research extends this theoretical framework, analyzing the trilateral interaction between the tax burden (as a stimulus for migration to the informal sector), the quality of governance and the vector of digital transformation.
The econometric analysis is based on cross-section data for the 27 EU Member States, aggregated from international reference sources (Eurostat, European Commission, World Bank and Transparency International). The model uses as a dependent variable a proxy for evasion (Share of evasion in GDP / VAT Gap), its behavior being explained by the predictors, the inflation rate, the level of digitalization, corruption perception indices, the level of taxation and tax revenues (% of GDP).
This research assumes four directions of investigation:

1. OS 1: Assessing the impact of institutional integrity (IPC) on the degree of voluntary compliance of taxpayers.
2. OS 2: Analyzing the causal relationship between the administrative efficiency of collection (measured by the VAT Gap) and the total size of tax evasion.
3. OS 3: Determining the role of fiscal pressure and the volume of budget revenues in GDP as determinants of the expansion of the underground economy.
4. SO 4: Quantifying the influence of economic digitalization and public services (through the DESI index) in combating and discouraging tax evasion phenomena.

The research highlighted several surprising results, first of all, tax revenues have a positive impact on evasion, although normally an efficient collection should mean a lower degree of evasion. The result obtained suggests that in the context of the analyzed sample, a high fiscal pressure (expressed by revenues as % of GDP), without a broad tax base and without high institutional integrity, determines a behavior of taxpayers towards the informal area. We thus obtained an empirical confirmation of the fact that the efficiency of collection (negatively represented by the VAT GAP) is more important than the volume of taxes collected.
Secondly, the research highlighted the fact that tax evasion is not determined by the level of taxes, but rather represents an institutional and structural phenomenon, thus the most eloquent result is the lack of significance of the average level of taxation ($p=0.550$) in relation to the impact of corruption ($p=< 0.001$), which demonstrates that fiscal morality and trust in institutions are more important vectors for fiscal compliance.
Thirdly, the research results highlight the vulnerability of collection, thus the direct correlation between the VAT GAP and tax evasion confirms that current tax administration systems present structural niches that allow capital leakage to the informal economy.
Keywords: tax evasion; VAT; taxation.

DECENTRALIZATION AND LOCAL AUTONOMY: THE FUNDAMENTAL AXIS OF THE REFORM OF LOCAL PUBLIC ADMINISTRATION IN THE REPUBLIC OF MOLDOVA

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Abstract
The article addresses the importance of “decentralization” and “local autonomy” in the context of the reform processes of local public administration in the Republic of Moldova.
Decentralization and local autonomy represent fundamental pillars of local public administration reform, and in the context of local public administration reform in the Republic of Moldova, decentralization and local autonomy must constitute both the foundation and the final objective of the reform process. They represent the foundation of the reform because they determine the way competences, resources, and responsibilities are distributed between central administration and local administration, in accordance with the principle of subsidiarity and the requirements of local democracy. At the same time, they constitute the final objective of the reform, since the ultimate purpose of institutional, territorial, and functional changes is the establishment of autonomous local authorities capable of effectively managing public affairs in the interest of the communities they represent.
The article addresses the “incoherence” and “insufficiency” of decentralization processes in the Republic of Moldova, which underlie the functional problems of local public administration in the Republic of Moldova and represent the direct result of the flawed implementation of effective decentralization — in all its forms — which, ultimately, has influenced and continues to decisively influence the level of local autonomy recorded.
In the context of discussions and debates about an optimal and efficient model for reforming local public administration, asymmetric decentralization may constitute an effective instrument for directing the reform in an optimal direction. In this case, for the Republic of Moldova, asymmetric decentralization may have a dual significance and application: on the one hand, as a pragmatic instrument for adapting

decentralization to the differing real capacities of administrative-territorial units; on the other hand, as a political-institutional mechanism for integrating Gagauz autonomy within the unitary state.
Local autonomy represents the final objective of the reform because it expresses the intended result: the existence of local authorities that have the right and effective capacity to manage a significant part of public affairs in the interest of local communities. The article shows the direct relationship between decentralization and local autonomy, which must be understood as a relationship between means and objectives. Decentralization provides the instruments of reform, while local autonomy expresses the intended result: a functional, responsible local administration, close to the citizen and capable of responding to the needs of the community.
From the perspective of the material analyzed in this article, local public administration reform cannot be reduced to administrative-territorial reorganization or to the merger of administrative-territorial units. Changing the territorial structure may be only an instrument of reform, not its essence.
The essence of the reform lies in clarifying competences, ensuring financial and patrimonial resources, strengthening administrative capacity, and guaranteeing the decision-making freedom of local authorities. Only insofar as these conditions are fulfilled can local autonomy become effective, and decentralization produce real results in terms of the quality of public services and the development of local communities.
Keywords: local public administration; reform; decentralization; local autonomy; asymmetric decentralization.

THE IMPACT OF EDUCATION ON LABOR MARKETS IN EASTERN EUROPEAN COUNTRIES

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Abstract: *The relationship between educational attainment and labor market performance has become a central concern particularly in the case of Eastern European countries, which have undergone profound structural transformations over the past decades. As these economies continue to integrate into global markets and adapt to technological change, the quality and accessibility of education influence their capacity to enhance workforce productivity and improve employment outcomes. Education is widely recognized as a key driver of human capital formation, fostering the development of skills, competencies and innovative capabilities that enable individuals to respond effectively to evolving labor market demands. Considering these aspects, the purpose of the present study is to analyze how improvements in educational indicators contribute to employment generation, labor force participation and overall labor market efficiency. In order to achieve this purpose, we used a quantitative longitudinal framework based on a panel dataset covering Eastern European Union economies over the period 2000–2024. Fixed-effects and random-effects regression specifications were implemented to account for country-specific characteristics and time-related influences that may otherwise bias the estimated relationships. Furthermore, to mitigate potential endogeneity concerns and strengthen causal inference, the analysis incorporates lagged policy-related variables, allowing for a more robust assessment of the delayed effects of educational investments on labor market outcomes.*
Keywords: Eastern EU states; education; labor markets.

GROWING OLD IN EUROPE: THE CHANGING CHALLENGES OF ACTIVE AGING

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Abstract
The framework of active aging was created to help older adults stay healthy, safe, and involved in their communities. While this concept is highly popular across Europe, the way it plays out in daily life and

institutional practices creates contradictions and challenges. This topic has changed significantly over time, moving from the physical and economic pressures of the late twentieth century to the digital challenges older Europeans face today. In the past, European societies often defined active aging too narrowly, focusing mostly on how long people could stay in the formal workforce. This approach overlooked unpaid contributions (such as volunteering or family care) and unfairly pressured those who were physically worn out from manual labour. Today, the rapid rise of smart technologies, online public services, and automated systems has created entirely new challenges. Instead of fixing old inequalities, today's digital world introduces new hurdles. Older Europeans are now often under intense pressure to constantly learn new digital skills and adapt to technology just to manage their daily lives. This can create new forms of loneliness and exclusion under the guise of independence. To truly support older adults, society should focus on a balanced approach that values both digital literacy and traditional, face-to-face spaces, combining technological adaptation with preserved human connection to guarantee the right to social participation.
Keywords: *active aging, older adults, European society, technology*

CHALLENGES OF INTEGRATING SPECIALISED VOCABULARY INTO ACADEMIC ESP COURSES

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Abstract
While an intrinsic part of teaching ESP, introducing specialised vocabulary into an academic course poses its challenges, as the complexity of the business world, paired with the specificity of each field and the particular needs of job-experienced learners, can be difficult to cover in one general course. This paper seeks to discuss the potential issues that may arise with the integration of specialised terms from various areas of business and public administration into ESP undergraduate courses, while also identifying ways to make it relevant to both pre-experienced and job-experienced students.
Key words: ESP; specialised vocabulary; challenges; academic course.

THE INFLUENCE OF TECHNICAL STAFF IN THE GREEN PUBLIC PROCUREMENT PROCESS

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Abstract:
Green public procurement (GPP) represents a strategic instrument through which public administration contributes to environmental policy objectives, but its implementation depends on the operational capacity of internal procurement structures. The present study analyses the role of technical staff in conducting GPP procedures, starting from the observation that the specialised literature attributes to this staff a transversal influence across all phases — preparation, evaluation, award, execution — without this influence having been systematically mapped against procedural phases. At the same time, the development of artificial intelligence (AI) agents raises the question of whether the functions of technical staff can be automated without performance losses. The study uses a critical synthesis of the literature indexed in Web of Science and Scopus databases for the period 2010–2025, followed by the construction of a conceptual framework that associates technical staff competences with the phases of the procedure and with the current capabilities of artificial intelligence systems. The results indicate that technical staff exerts a determining influence particularly over the drafting of technical specifications with ecological criteria, the evaluation of technical offers and the verification of conformity at acceptance — phases where the lack of specialist knowledge is identified in the literature as the main obstacle to GPP. AI agents can take over repetitive and analytical components of the process (market analysis, drafting of initiation documents, conformity checks, contract monitoring), but the complete substitution of technical staff is not empirically supported; the human-in-the-loop model emerges as the dominant architecture in the recent literature. The study offers contracting authorities a reference framework for reconfiguring the internal procurement structure and for the responsible integration of artificial intelligence solutions into GPP procedures.

Keywords: technical staff, GPP, environmental criteria, AI agents

VALUATION IN THE DIGITAL HEALTH SECTOR: THE CASE OF FAST GROWING COMPANIES

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Abstract
This paper investigates the firm-level factors that explain the value of publicly listed digital health companies. The study uses a panel of 52 firms from the health care technology sector, observed annually between 2015 and 2024. We use both principal component analysis and panel regression with firm and time fixed effects. First, current profitability is negatively associated with the EV/Sales multiple, as firms with weaker margins, at an earlier and more growth-oriented stage, obtain higher revenue multiples. Second, the Composite Risk-Growth Index is positively associated with the EV/Sales multiple, but the result is not robust across alternative estimators. Third, neither the speed of growth nor the monetary policy regime significantly alters the relationship. Our main contribution lies in a transparent and auditable decomposition of what drives valuations in digital health. The clearest and most consistently supported channel is profitability, and its sign contradicts the classic intuition regarding risk valuation.
Keywords: digital health sector; risk valuation, companies.

TRACK 2a: BUSINESS AND MANAGEMENT IN THE SOCIAL EUROPE

Room 504 and on-line Microsoft Teams
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Chairs:
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WHEN ENTREPRENEURS INTEGRATE SOCIAL GOALS INTO COMMERCIAL BUSINESSES

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Abstract
This study explores how entrepreneurial skills and environmental awareness shape community engagement among Europeans navigating contemporary socio-economic pressures. We examine whether individual competencies predict social participation, finding that creative thinking, enterprising spirit, and risk-taking are significantly associated with more active engagement in community initiatives and public affairs. Environmental ethics similarly predict community participation, with individuals demonstrating environmental responsibility establishing deeper social ties and contributing more actively to their communities. These competencies form a synergistic structure—operating together more powerfully than in isolation—that enhances both personal life satisfaction and societal contribution. Our findings suggest that fostering entrepreneurial skills alongside environmental awareness can substantially increase community engagement. Notably, individuals combining these competencies are more likely to establish business ventures that support their community, integrating social and environmental objectives into their commercial businesses and creating a multiplier effect that extends their impact.
Keywords: entrepreneurial skills; creative thinking; environmental awareness; societal contribution; business ventures supporting community.

ENHANCING BANKING SUPERVISION IN ARMENIA: THE 5-ZONE DIAGNOSTIC MATRIX APPROACH

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Abstract: This study introduces a novel diagnostic framework designed to enhance the supervisory capacity of the Central Bank of the Republic of Armenia (CBA) in the face of Post-2022 macroeconomic volatility. The research aims to identify institutional "fragile nodes" and map the structural evolution of the Armenian banking sector amidst significant geopolitical shocks. Utilizing a population-wide census of all 17 Armenian commercial banks (2014–2025), the study integrates longitudinal econometric modeling with advanced machine learning diagnostics. We employ a standardized metric suite based on the CAMELS framework and implement a dual-clustering approach - K-Means and Fuzzy C-Means (FCM) - to characterize performance tiers. Furthermore, we apply Random Forest (RF) importance ranking and Density-Based Spatial Clustering of Applications with Noise (DBSCAN) anomaly detection to isolate systemic drivers and structural outliers, culminating in the development of a 5-Zone Supervisory Diagnostic Matrix (SDM). Our analysis identifies a systemic "Efficiency trap", where intense competitive pressure forces institutions into high-risk structural reconfigurations to maintain profitability. The empirical results demonstrate that post-shock institutional resilience is increasingly dependent on liquid funding management and capital efficiency (ROE) rather than traditional interest-spread dependency. We

provide evidence that risk in the Armenian banking sector is profoundly heterogeneous, with systemically important banks (SIBs) showing increased structural anchoring, while mid-tier institutions exhibit higher susceptibility to "cluster drift" and shock-induced fragility. The proposed 5-Zone SDM provides the CBA with a rigorous, policy-oriented instrument to calibrate oversight based on baseline risk and specific shock-sensitivity. By integrating machine learning diagnostics into regulatory practice, the framework enables proactive, targeted interventions, thereby strengthening systemic stability and replacing subjective assessments with empirical, path-dependent pathways for identifying and mitigating institutional vulnerability in a complex regional financial environment.
Keywords: Regulatory Supervision; Density-Based Spatial Clustering of Applications with Noise (DBSCAN); Random Forest (RF); Supervisory Diagnostic Matrix (SDM), Efficiency Trap.

MACHINE LEARNING VERSUS TRADITIONAL STATISTICAL METHODS IN FORECASTING REVENUE GROWTH: EVIDENCE FROM THE AUTOMOTIVE INDUSTRY

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Abstract
This study investigates whether machine learning technologies can improve revenue growth forecasting for companies operating in the automotive industry compared with traditional statistical methods. Financial forecasting plays an essential role in corporate management by supporting strategic planning, cost control, and informed decision-making by investors and other stakeholders. Despite the relevance of revenues to capital markets and managerial compensation, revenue forecasting has received comparatively limited attention in the literature. Moreover, the increasing volume of available data and the difficulty of incorporating relevant external information reduce the effectiveness of conventional models, which primarily capture historical trends and seasonality. Using a final sample of 1.272 automotive companies observed between 2010 and 2024, the study compares the predictive performance of eight forecasting models. The methodological framework includes both traditional statistical approaches and machine learning algorithms, allowing a comprehensive assessment of their ability to estimate future revenue growth.
Keywords: revenue growth forecasting; financial forecasting; machine learning; statistical models; predictive accuracy.

EMPLOYEES' CSR PERCEPTIONS AND AFFECTIVE COMMITMENT IN AUTOMOTIVE: THE MEDIATING ROLES OF JOB SATISFACTION AND ORGANIZATIONAL TRUST

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Abstract
Understanding the mechanisms through which corporate social responsibility (CSR) influences employee attitudes remains an important challenge in human resource management (HRM) research. This empirical study aims to examine how affective organizational commitment of employees is associated with their perceptions of CSR practices, with a particular focus on the mediating roles of job satisfaction and organizational trust. The analysis is based on survey data (n = 198) collected in spring 2026 from employees of a selected automotive company operating in the Czech Republic. Using structural equation modeling (SEM), the results demonstrate that the positive effect of perceived CSR on employees' affective commitment is significantly and indirectly transmitted through both job satisfaction and organizational trust. By providing evidence from a Central European automotive context, the study contributes to research on the internal effects of CSR and suggests that CSR initiatives may serve as a relevant HRM instrument,

supporting the development and maintenance of employee trust and long-term organizational commitment.
Keywords: corporate social responsibility; affective organizational commitment; job satisfaction; organizational trust.

E-GOVERNMENT: CHALLENGES AND LIMITATIONS IN SELECTED COUNTRIES

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Abstract
This paper examines the contemporary challenges and structural limitations of e-government implementation through a comparative analysis of Estonia, the Czech Republic, and Romania. Using a comparative methodology, the study evaluates how distinct institutional arrangements and strategic approaches influence the efficiency of digital public administration. The findings reveal that Estonia's success is driven by high system integration, robust data-sharing frameworks, and a strong user-centric orientation, which enable fully digitized public services. The e-government limitations in the Czech Republic are fundamentally systemic, stemming not from a lack of technological solutions, but from uncoordinated implementation and fragmented institutional governance. These barriers are characterized by low interoperability and limited user focus. Consequently, a purely formal approach to digitalization fails to yield tangible benefits. This situation underscores the critical need for a long-term, consistent strategic approach. Finally, the Romanian case demonstrates that technological potential alone does not guarantee an efficient digital state. Despite high-quality internet infrastructure and a booming IT sector, Romania's e-government performance remains hindered by institutional fragmentation, systemic low interoperability, and low public trust in state institutions. Ultimately, the paper emphasizes that successful e-government transition requires systemic cohesion, institutional alignment, and continuous strategic steering rather than isolated technological investments.
Keywords: E-government, Governance; Digitalization of Public Administration; Limitations; Challenges; Comparative analysis.

FORMATION OF DESTINATION MANAGEMENT ORGANIZATIONS AS A CLUSTERING TOOL: A CASE STUDY OF A REGION OF THE REPUBLIC OF ARMENIA

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Abstract
Development of tourism contributes to solving not only socio-economic, but also ecological challenges. In particular, tourism, especially in rural areas, contributes to the preservation of biodiversity, draws the attention of interested parties to environmental protection issues, and promotes the protection of the original appearance of nature through ecotourism, agritourism, etc. The aim of this article is to assess the

tourism potential of a specific region by considering its available resources and development opportunities. At the same time, the study proposes a conceptual framework and a model for the establishment, functioning, and financing of Destination Management Organizations (DMOs) that could also be applied in other regions with similar characteristics. The research is largely based on expert evaluation methods, which made it possible to identify key factors influencing tourism development and to formulate new approaches to the management and further advancement of DMOs.
Based on the results of expert assessments and SWOT the model scenario for DMO development was proposed. It assumes that DMOs are initiated and managed by public–private partnership structure, in which DMOs operate through the cooperation of business representatives, government institutions, local authorities, and sectoral associations. In addition, the proposed model outlines the key mechanisms for financing DMO activities, main directions for marketing strategy development and innovative approaches to fostering regional tourism development.
Key words: Destination management organizations; destination promotion; tourproduct, ecotourism; biodiversity.

EARNINGS MANAGEMENT IN THE CONTEXT OF THE CRISIS GENERATED BY THE COVID-19 PANDEMIC: EMPIRICAL EVIDENCE FROM THE ROMANIAN BUSINESS ENVIRONMENT

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Abstract
This study aims to analyze the impact of the crisis generated by the COVID-19 pandemic on earnings management practices by examining the evolution of discretionary accruals, building on the model used by Gorgan et al. (2012) in a study that analyzes the impact of the 2008–2009 financial crisis on discretionary accruals. Our analysis was based on 49,846 observations for a sample of Romanian non-financial companies whose financial data were extracted from the Orbis database. The period under analysis was 2018–2023, which made it possible to study not only the immediate impact but also the recovery dynamics. The results indicate that the COVID-19 pandemic led to a significant reduction in discretionary behavior in the financial reporting of Romanian non-financial companies, pointing to a disciplining tendency among them. Unlike the 2008–2009 crisis, the impact on discretionary accruals was immediate and pronounced, evidenced by a 12.7% decline in the absolute discretionary accruals indicator (ABSDAC) in 2020, a result supported by significant statistical tests. The partial rebound in the level of discretionary accruals in 2021, statistically insignificant, suggests the influence of government measures in easing the pressures on earnings management. Over the longer term, the persistent downward trend points to a possible structural effect, associated with improvements in audit quality and corporate governance. Overall, the conclusions support extending the existing theoretical framework to the context of the COVID-19 health crisis and an emerging economy, indicating an increase in the quality of financial reporting under conditions of severe uncertainty.
Keywords: earnings management; discretionary accruals; audit quality; financial reporting quality; COVID-19 crisis

ARTIFICIAL INTELLIGENCE AND LEADERSHIP DEVELOPMENT IN EUROPEAN ORGANIZATIONS

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Abstract
Artificial Intelligence has become one of the main drivers of organizational transformation in the

contemporary European environment, influencing not only operational processes and strategic decision-making, but also the way leadership is understood and developed within organizations. As digital technologies continue to reshape the business landscape, organizations are increasingly required to adapt to new forms of management, communication, and professional development. In this context, leadership is no longer defined exclusively through traditional managerial competencies, but also through adaptability, digital awareness, innovation, and the ability to manage continuous organizational change. The growing integration of AI technologies into organizational structures generates important discussions regarding the evolution of leadership practices and the development of new managerial capabilities. European organizations are currently facing complex challenges related to technological transformation, workforce adaptation, organizational flexibility, and the need to create sustainable development strategies in increasingly dynamic economic environments. At the same time, artificial intelligence creates opportunities for improving organizational performance, supporting decision-making processes, enhancing employee development, and encouraging innovation-oriented leadership models. This paper explores the relationship between artificial intelligence and leadership development in European organizations, with a particular focus on the changing role of managerial competencies in the digital era. The study also examines the broader organizational implications of AI integration, emphasizing the importance of continuous learning, strategic adaptability, and leadership development in shaping competitive and resilient organizations within the European context.

Keywords: Artificial Intelligence; Leadership Development; European Organizations; Digital Transformation; Organizational Management; Strategic Adaptability.

TRACK 2b: BUSINESS AND MANAGEMENT IN THE SOCIAL EUROPE

Room B524 and on-line Microsoft Teams
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BARRIERS TO ENTREPRENEURIAL DEVELOPMENT IN ROMANIA COMPARED WITH THE EUROPEAN UNION

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Abstract
Entrepreneurship is a prime factor in economic development, innovation, and job creation within the European Union. Recently, small and medium-sized enterprises have faced various economic and administrative challenges that influence their potential for growth and expansion. In this context, this paper aims to compare some major barriers influencing the entrepreneurial activity in Romania with those existing at the level of European Union using data from Flash Eurobarometer 559 Survey on Startups, Scaleups and Entrepreneurship.
The research is based on secondary quantitative data collected from all SMEs in EU member states.
Certain factors, such as administrative and regulatory requirements, access to financing, the lack of a skilled workforce, energy costs, barriers to innovation, and difficulties related to digitalization, were analyzed to determine their impact on business development and growth. Descriptive and comparative analysis methods were used to identify significant differences between Romania and the EU average.
The results indicate that Romanian SMEs tend to view administrative requirements, the difficulty of finding qualified employees, and high energy prices as well as relatively limited access to financial resources as more significant obstacles to business growth than the European average. Meanwhile, the results show that, despite these challenges, many Romanian businesses remain interested in future growth and digital transformation activities.
The importance of public policies to reduce the administrative burden, as well as the development of access to financing opportunities, is also highlighted. Innovation and digital development among SMEs must be well-developed.
Keywords: entrepreneurship, SMEs, entrepreneurial barriers, Romania, European Union, Eurobarometer.

PARTICIPATORY GOVERNANCE IN PRACTICE: CHALLENGES AND VULNERABILITIES OF LOCAL ACTION GROUPS IN ROMANIA

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Abstract
Local Action Groups (LAGs) represent one of the most important instruments designed to support the transformation and modernization of rural communities within the framework of European rural development policies. Introduced in Romania through the implementation of the LEADER approach, these partnership-based structures were expected to stimulate local initiative, strengthen participatory governance, and contribute to reducing regional disparities, especially in economically vulnerable rural areas. In the North-East Region of Romania, one of the least developed regions in the European Union, the establishment of LAGs generated considerable expectations regarding their potential role in promoting local entrepreneurship, social cohesion, and sustainable regional development.
Despite these expectations, the operationalization and consolidation of Local Action Groups have proven to be complex processes marked by administrative, organizational, and strategic difficulties. Public debates and institutional evaluations continue to highlight numerous criticisms regarding the actual capacity of these entities to function as effective catalysts of local development and as authentic representatives of community interests.
This paper aims to analyze the main characteristics and development patterns of Local Action Groups operating in the North-East Region of Romania, with a particular focus on the relationship between organizational identity, assumed development roles, and public perception of institutional effectiveness. The study explores the extent to which LAGs have succeeded in fulfilling the principles of participatory governance and bottom-up development promoted by the European rural development framework.
The methodological approach is qualitative and exploratory. The research is based on the collection, systematization, and interpretation of information derived from secondary sources, including reports issued by rural development agencies and Local Action Groups, strategic and operational documents, academic studies, institutional analyses, and articles published in local and national media. The analysis focuses on identifying discrepancies between the officially promoted image of LAGs and the results perceived at community level, as well as on highlighting the organizational and systemic factors that influence institutional performance.
The findings suggest that Local Action Groups have contributed to increasing local visibility, facilitating access to development funding, and creating networks of regional cooperation. In several cases, LAGs have demonstrated the potential to act as promoters of regional leadership and community mobilization. However, the research also identifies persistent vulnerabilities that limit their effectiveness, including organizational inertia, excessive dependence on public-sector actors within the partnership structure, insufficient strategic prioritization, bureaucratic constraints, and limited stakeholder engagement.
The study concludes that although LAGs remain relevant instruments for rural development, their long-term effectiveness depends on the implementation of efficiency-oriented reforms both at organizational and systemic levels. Strengthening managerial capacity, improving participatory mechanisms, increasing transparency, and enhancing strategic adaptability are essential conditions for consolidating the role of LAGs as sustainable drivers of local and regional development.
Keywords: Local Action Groups (LAGs), rural space, participatory governance, regional development, stakeholders.

FROMAUTHORSHIPTOSTEWARDSHIP: A GOVERNANCE FRAMEWORK FOR AI INTEGRATIONIN ACADEMICRESEARCH

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Abstract
Most researchers already use AI in their work. Recent surveys put the number at around three quarters, with literature reviews, summaries, and writing among the most common uses. Universities and journals have responded with a patchwork of rules: some ban AI tools, some allow them with conditions, most simply ask researchers to declare their use. This paper argues that these rules answer the wrong question. The real issue is not whether researchers use AI. It is whether they can check, explain, and take responsibility for what AI helps them produce. The paper builds on the idea of stewardship: the researcher's value no longer comes from personally writing every word, but from guiding the process, judging the output, and owning the result. This idea is translated into a practical framework for research. It proposes three steps — naming the change openly, building layers of review, and bringing the whole research community along — and a three-level model that separates low-stakes AI help (formatting, grammar), AI-assisted synthesis the researcher must verify, and core arguments the researcher must produce and own. European institutions already require accountability for AI use, through the Commission's Living Guidelines and the European Code of Conduct for Research Integrity. What they do not explain is how to practice it. This framework fills that gap. The paper also extends the governance role of universities from education to research, and gives supervisors, journals, and reviewers a way to evaluate how AI was used, not just whether it was declared. In short: the question should move from "did you use AI?" to "can you account for what AI contributed?
Keywords: AI stewardship, research integrity, academic authorship, research governance, generative AI.

COGNITIVE SOVEREIGNTY AND THE SOVEREIGN AI GOVERNANCE LAYER: TOWARD A GOVERNANCE FRAMEWORK FOR ORGANISATIONAL AUTONOMY IN EUROPEAN PUBLIC ADMINISTRATION

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Abstract
The European Commission's 2026 Work Programme — *Europe's Independence Moment* — frames technological autonomy as an operational imperative. Yet prevailing approaches to digital sovereignty remain confined to the technical triad of data, infrastructure, and model ownership. Institutions may formally control their data and computing infrastructure while remaining dependent on externally governed reasoning systems that shape how information is interpreted and transformed into decisions. Luciano Floridi's concept of decisional sovereignty and the broader algorithmic-governance literature identify aspects of this problem but do not fully operationalise it at the organisational level.
Building on Herbert Simon's bounded rationality and the information-processing view of the organisation, the paper introduces cognitive sovereignty. Rather than implying full control over AI reasoning — an increasingly unrealistic assumption in probabilistic large language model environments — it is conceptualised as the organisational capacity to govern, constrain, audit, contextualise, and contest AI-mediated reasoning within institutional decision-making. Dependence on opaque, externally controlled AI ecosystems may gradually erode organisational autonomy even where formal data ownership remains local.
AI infrastructure is evolving into a new organisational governance layer mediating knowledge flows, institutional memory, and AI-assisted decisions. In response, the paper proposes the Sovereign AI Governance Layer (SAGL) — a governance-oriented framework designed to strengthen organisational oversight over AI-mediated reasoning through local deployment, auditability, retrieval governance, orchestration control, and human oversight, rather than by claiming to eliminate dependency or guarantee full interpretability.
The framework is illustrated through several implemented AI-assisted workflows in Ukraine — an EU candidate country undergoing institutional alignment with the *acquis communautaire*. These scenarios are not presented as empirical validation of cognitive sovereignty, but as practical environments exposing governance tensions around AI dependency, auditability, and organisational control over AI- assisted reasoning.
The paper contributes: (1) a conceptualisation of cognitive sovereignty as an organisational governance problem; (2) a governance-oriented framework for analysing institutional oversight over AI-mediated reasoning; and (3) a research agenda connecting organisational autonomy, digital sovereignty, and AI governance to the strategic objectives of the EU's 2026 Independence Moment.

Keywords: cognitive sovereignty; digital sovereignty; AI governance; organisational autonomy; large language models; European public administration.

THE ENTREPRENEURIAL TRANSITION AFTER 40: STRATEGIC PUBLIC POLICY AND ECONOMIC INTEGRATION OF LATE-CAREER FOUNDERS

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Abstract:
This paper investigates the "Midlife Shift" within the Czech Republic, analyzing the growing demographic of entrepreneurs aged 40 and above. As professional longevity increases, the transition from traditional employment to self-employment has emerged as a vital mechanism for maintaining economic activity and enhancing personal well-being. This study identifies the unique expectations of this cohort and evaluates the systemic barriers they face in scaling their ventures. The findings culminate in a specialized Conceptual Framework for 40+ Support, which prioritizes three strategic pillars. First, Institutional Validation focuses on the formal recognition and leveraging of decades of prior professional expertise. Second, Adaptive Financial Instruments propose funding models tailored to the specific risk profiles and capital requirements of mature founders. Finally, Strategic Mentorship Ecosystems aim to bridge the gap between corporate management experience and the agility required for new business growth. By implementing these targeted public support mechanisms, policymakers can effectively translate corporate expertise into entrepreneurial success, fostering a more resilient and sustainable national economy.
Keywords: Entrepreneurship; First-time Entrepreneur; Third Age; 40+ Population; Business Support Policy

Acknowledgement: This work was supported by the Technology Agency of the Czech Republic within the SIGMA programme, under No. TQ01000115.

PROFESSIONAL UPSKILLING IN A FRAGMENTED DIGITAL ECONOMY: AUDIENCE ENGAGEMENT WITH SOCIAL-MEDIA MICROLEARNING AND IMPLICATIONS FOR EUROPEAN DIGITAL EDUCATION GOVERNANCE

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Abstract
The European Union's Digital Decade targets — including the goal that 80% of adults possess at least basic digital skills by 2030 and that a substantial expansion of ICT specialists be achieved — depend not only on formal educational systems, but also on the diffuse, market-driven mechanisms through which working professionals upskill in everyday practice. Among these mechanisms, short-form educational content distributed via commercial social platforms has quietly become a de facto layer of continuous professional development, operating largely outside the reach of public regulation, accreditation and quality assurance. This paper interrogates that emerging layer through an empirical study of a Romanian carousel-based microlearning initiative addressed to marketing practitioners. Adopting a user-centric, mixed-methods design, the research surveyed marketing experts, directors and entrepreneurs to map how content design, platform affordances and audience expectations interact in shaping perceived educational value. Three findings stand out for policy reflection. First, the audience is structurally hybrid: 45% encountered the content for the first

time during the survey, while only one in five reported consistent engagement — suggesting that informal microlearning reaches working adults sporadically rather than systematically. Second, 26% admitted they never share educational content even when they value it, indicating that platform engagement metrics substantially underestimate genuine learning uptake. Third, 39% of respondents preferred a deliberate mix of structured, narrative and emotional registers, signalling that effective digital pedagogy on social media cannot rest on a single delivery logic. Building on these insights, the paper outlines an agenda for European digital education governance, including the case for portable micro-credentials, public quality-assurance frameworks for non-EU platforms hosting EU learners, and stronger articulation between bottom-up microlearning practices and the Union's Lifelong Learning architecture.

Keywords: *Digital Decade; micro-credentials; informal learning; lifelong learning policy; platform governance.*

ENTREPRENEURIAL PROSPECTS ON THE EU LABOUR MARKET. THE VISION OF THE GENERATIONS IN THE CONTEXT GIVEN BY THE DEVELOPMENT OF ARTIFICIAL INTELLIGENCE

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Abstract
In any dynamic economy, innovative development is vital because it generates new challenges related to new jobs, ideas, technologies, products and services needed in society, thus increasing income and added value. Entrepreneurship is considered an engine of economic development and progress. Entrepreneurship is going through changes in human resources, which must adapt to the new demands of the labor market.
Therefore, the key factors shaping the attractiveness of the entrepreneurial environment are both institutional, economic, technological or socio-cultural. Therefore, employers' practices regarding employees' careers in the context of the development of artificial intelligence must aim to capitalize on opportunities according to their generational characteristics. Entrepreneurship is considered an alternative to the classic career, having the role of capitalizing on the potential of social groups. Entrepreneurship and the labor market are in a continuous transformation, through the human capital involved, through the profile that influences entrepreneurial performance. The correlation between key factors and entrepreneurship can lead to new jobs by reducing unemployment and, at the same time, the disappearance of jobs that are no longer sought in the labor market, leading to increased unemployment.
The current crises generated by wars affect the economic environment, implicitly entrepreneurial activity, at the level of EU member states. Therefore, with this paper we want to highlight how the rapid development of artificial intelligence influences the entrepreneurial intentions of different generations in the European Union, under the influence of certain determining factors.

Keywords: entrepreneurship, labour market, generations, artificial intelligence, EU

TRACK 2c: BUSINESS AND MANAGEMENT IN THE SOCIAL EUROPE

Room B 523 and on-line Microsoft Teams
https://teams.microsoft.com/meet/350254566906507?p=bRlWAQbRvxj5GzzApd

Chairs:
Associate Professor PhD. Irina BILAN, Alexandru Ioan Cuza University of Iasi, Romania
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FINANCING SOCIAL IMPACT: OPPORTUNITIES AND CONSTRAINTS FOR SOCIAL ECONOMY ORGANIZATIONS IN ROMANIA

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Abstract
Social economy has emerged as an increasingly important driver of inclusive growth, innovation, and social cohesion in Romania over the past two decades. Social economy organizations (SEOs) play a dual role by generating economic value while addressing societal challenges through the provision of employment opportunities for vulnerable groups, the delivery of social and educational services, the strengthening of social capital, and the development of local communities. However, realizing the full potential of the sector depends on adequate and sustainable access to finance. The expansion of the number of SEOs and the consolidation of their operational capacities in recent years underscore the critical role of targeted financial support, including the "Support for the Social Economy" scheme and minimis aid programs, in enabling organizations to scale their activities and enhance their contribution to the national economy. This study examines the financing landscape available to SEOs in Romania and investigates the challenges and opportunities associated with the main funding mechanisms. Drawing on survey data and semi-structured interviews with representative organizations, the findings reveal persistent financing gaps that constrain growth and impact. The results highlight the need for a dedicated social investment fund capable of mobilizing capital, supporting the scaling of successful social enterprise models, and improving productivity and long-term sustainability across the sector.
Keywords: social economy organizations; funding; Romania; social investment fund.

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Education and Culture Executive Agency (EACEA). Neither the European Union nor the granting authority can be held responsible for them.

THE CONNECTION BETWEEN CULTURE-APPROPRIATE MARKETING STRATEGIES AND PUBLIC HOUSING APARTMENT SALES IN ISRAEL

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Abstract
The paper presents findings from a study that examined which marketing strategies align with public housing residents' consumer behavior to inform tailored strategies. The research hypothesis is that culture-appropriate marketing strategies correlate with sales. Namely, consumer-oriented marketing that reflects the needs, wants, preferences, and satisfaction of public housing residents will improve advertising and expand the reach to appropriate audiences.
The quantitative research was based on a questionnaire distributed to 100 public housing tenants. The data were analyzed using independent t-tests and regression analysis to examine the relationship between culture-appropriate sales strategies and sales frequency.
The findings indicate the significance of communication, consultation, and knowledge in attracting customers, delivering content, and educating residents about their rights. The importance of product, price, place, customization to needs, and promotion affects the decision to purchase a house. Hence, communication, consultation, and knowledge are key to raising awareness, generating interest, fostering consideration, and driving conversion.
Keywords: Marketing, public Housing, advertising, marketing mix, consumer behavior.

EMERGING TECHNOLOGIES, FINTECH INNOVATION, CYBERSECURITY, AND THE EUROPEAN UNION'S VISION FOR THE FUTURE OF BANKING

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Abstract
In light of the "Bank of the Future" paradigm, this study examines how emerging technologies, fintech innovation, cybersecurity, and the European Union's digital transformation agenda are shaping the future of banking. It explores how innovations such as blockchain, artificial intelligence, and data analytics are transforming banking operations, improving efficiency, and enhancing customer experience. The study also investigates the growing role of fintech companies and decentralized finance in increasing competition and accelerating digital transformation across the European banking sector. Particular attention is given to the European Union's regulatory framework, including initiatives aimed at fostering innovation while ensuring financial stability, consumer protection, and cybersecurity resilience. Furthermore, the research highlights the increasing cybersecurity challenges associated with digitalization, including ransomware attacks, phishing schemes, and data breaches. The relationship between cybersecurity, regulatory compliance, and EU digital policies is examined as a critical component of risk management. The study adopts a mixed-

methods approach to analyse survey data from bank executives and IT managers as well as qualitative insights from the institutional case studies. The empirical results validate that technology adoption has a significant positive association with operational efficiency. The results also reveal that holistic cybersecurity alignment reduces cybercrime incidents and greatly improves digital trust. The findings emphasize the importance of balancing technological innovation with robust security frameworks and effective regulatory governance to support resilient, secure, and sustainable banking development within the European Union and beyond.
Keywords: banks; fintech.

EXPORT CONTROLS AND THIRD-COUNTRY DIVERSION: EVIDENCE FROM EU COMMON HIGH PRIORITY ITEMS AND RUSSIA-SIDE MIRROR FLOWS

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Abstract
This paper examines whether EU sanctions and export controls following the February 2022 sanctions shock altered the third-country destinations of common high-priority dual-use and advanced technology items. It matches the EU Common High Priority Items list with Eurostat Comext monthly HS6 export data for 2018-2025, building a balanced panel of 218 non-EU, non-Russian and non-Belarusian partner economies, 96 months, and 184 treated and control HS6 products from the relevant HS4 families. Non-CHP products within the same HS4 families serve as the control group.Using a PPML triple-difference design with high-dimensional fixed effects, the estimates indicate that CHP products became relatively more concentrated in a pre-specified set of core-risk partners drawn from EU sanctions and anti-circumvention documents. The main specification implies a 28.7% relative increase, compared with non-CHP products and non-core-risk destinations. Product-tier, partner-channel and leave-one-out tests narrow this average effect to a concentrated risk node. The strongest aggregate signal appears in Tier 4 production, testing and CNC-related equipment, where the stricter specification implies a 52.1% relative increase. Yet the effect is not broad-based: it is heavily shaped by HS 8486.20 and the HS 8486.20-China node, while Kazakhstan provides a distinct regional channel and Russia-side mirror-flow support. Placebo tests using pseudo-treated products and BACI mirror evidence indicate that this pattern is not simply an HS4-family trend. The findings identify product-partner nodes of trade reorientation consistent with higher circumvention risk, without establishing transaction-level illegal re-export.
Keywords: Economic sanctions; Export controls; Third-country diversion; Common High Priority Items; EU-Russia trade

COMPREHENSIVE ANALYSIS OF ACCOUNT-BASED MARKETING STRATEGIES IN THE CONTEXT OF EU DIGITAL TRANSFORMATION

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Abstract
This paper examines account-based marketing (ABM) as a strategic approach for business-to-business (B2B) marketing in the digital era, with particular emphasis on its application within the European Union's evolving digital business landscape. Focusing on high-value accounts rather than broad lead generation, ABM enables personalized, data-driven engagement that aligns marketing initiatives with organizational objectives. The study explores the theoretical foundations of ABM, content personalization, customer relationship management (CRM) integration, and value-based selling, while highlighting the role of digital technologies in ABM implementation. Special attention is given to the influence of EU digital transformation initiatives, data governance requirements, and regulatory frameworks, including GDPR, on the development and execution of ABM strategies. A multi-method qualitative approach—including descriptive analysis, expert surveys, and a case study of PiLog Group — provides both conceptual insights and practical applications. Analytics based on engagement metrics, intent data, and AI-driven insights demonstrate ABM's effectiveness in improving return on investment (ROI), strengthening marketing-sales alignment, and optimizing account-level performance. The research identifies implementation challenges, regulatory considerations, and measurement gaps, offering directions for future studies on digitally enabled B2B marketing within the European Union and global markets.
Keywords: account-based marketing; return on investment.

WHAT PREDICTS YOUR FUTURE EMPLOYMENT STATUS? NEW EVIDENCE FROM A MICRO-LEVEL STUDY ON ARMENIA

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Abstract
Informal employment in Armenia remains widespread, accounting for about 36 percent of total employment. The article analyzes the micro-level drivers of employment in general and informal

employment, particularly in Armenia, building on the 2023 Labor Force Survey. Applying discrete choice Logit models, the study identifies that both individual and job-related factors shape informality. Education, marital status, gender, size, and the sector of the firm are found to be significant determinants, where higher education substantially increases the likelihood of employment while reducing the likelihood of informality. Employment in small organizations, agriculture, and construction strongly increases informality. The results also reveal that, compared to formal, informal employment is associated with significant wage disparities: while average wages in the two sectors appear close, the median wage in the informal sector is less than half of that in the formal sector, with much higher dispersion and instability. The findings are broadly consistent with international evidence from developing countries, where human capital and sectoral composition play decisive roles in shaping informality. The Armenian case thus confirms the global relevance of education in reducing informality, while also emphasizing sector-specific vulnerabilities. The study concludes that informality reflects deep-rooted structural bottlenecks in the economy, but can be alleviated through policies that expand educational opportunities, including within the framework of 2025-2031 Strategic Program of Employment.
Keywords: Formal employment, Labor Force Survey, Logit model, wage gap, Kernel distribution, human capital, structural bottlenecks.

THE IMPACT OF GEOPOLITICAL RISK ON THE PERFORMANCE OF NON-LISTED COMPANIES

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This paper investigates the impact of geopolitical risk on the financial performance of non-listed companies. While existing literature extensively covers listed companies, private firms remain understudied, despite their vulnerability to macroeconomic shocks. Utilizing a panel dataset of non-listed firms across diverse industries over the period 2014-2021, this study analyzes the effects of geopolitical tensions, such as trade wars, military conflicts, and regulatory shifts, on the firm profitability. Our empirical findings reveal that less profitable and financially fragile firms suffer more pronounced declines in profitability during periods of increased geopolitical tension. In contrast, more profitable and resilient firms may withstand such shocks better or even experience strategic gains. Furthermore, the study highlights that firm-specific characteristics play a critical role in mitigating these effects. Specifically, larger asset sizes, lower debt-to-equity ratios, and higher geographic diversification offer substantial buffering effects against external political shocks. These insights offer valuable implications for corporate managers designing risk-mitigation strategies and policymakers aiming to safeguard private sector stability during periods of global instability.
Keywords: *firm profitability***,** *geopolitical risk, panel data.*

FISCAL IMBALANCES AND GROWTH DYNAMICS IN CENTRAL AND EASTERN EUROPE

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Abstract
In the context of widening fiscal imbalances, increasing pressures on the sustainability of public finances, and economic uncertainty generated by successive crises, the relationship between the budget deficit and economic growth represents a central issue in the analysis of macroeconomic policies. This topic is particularly relevant for Central and Eastern European countries, economies undergoing consolidation and development, characterized by significant public investment needs, structural vulnerabilities, and substantial fiscal constraints. The present paper aims to analyse the impact of the budget deficit on economic growth in 11 European Union member states from Central and Eastern Europe over the period 2006-2024, with the main objective of testing the existence of a non-linear relationship between the two variables.

From a methodological perspective, the research employs an econometric panel data model with country fixed effects, estimated through several successive specifications. The central fiscal variable is represented by the budget balance expressed as a percentage of GDP, introduced in both linear and quadratic form in order to capture the possible existence of a critical deficit threshold. The model also includes control variables relevant to explaining economic growth, such as the level of real GDP per capita, population growth rate, investment, public debt, unemployment rate, trade openness, control of corruption, and the real effective exchange rate. This approach allows for a more rigorous assessment of the influence exerted by the fiscal position on economic performance.

The results confirm the existence of a non-linear relationship between the budget deficit and economic growth, highlighting a critical threshold of approximately 6.76% of GDP in the main model. Up to this level, the deficit may exert favourable effects on economic activity, especially when the resources mobilized are directed towards productive investment and the support of economic development. Above this threshold, the effects become adverse, against the background of increasing risks related to fiscal sustainability, declining investor confidence, and rising financing costs. The conclusions of the study suggest that the impact of the budget deficit is influenced by several factors, including its size, the structure of the economy, the quality of public expenditure, and the method of financing. Therefore, the results support the need for a differentiated approach to fiscal policy in Central and Eastern European countries, as well as a contextual interpretation of European fiscal rules.

Keywords: budget deficit; economic growth; panel data analysis; threshold effects.

TRACK 3: LEGAL FRAMEWORKS FOR RIGHTS, RESPONSIBILITIES, AND SOVEREIGNTY

Room B525 and on-line Microsoft Teams
https://teams.microsoft.com/meet/361964139955856?p=sSsEJnDNtoV26lk83k

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Associate Professor PhD. Ada Iuliana POPESCU, Alexandru Ioan Cuza University of Iasi, Romania

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FREEDOM OF EXPRESSION, HATE SPEECH AND DIGITAL GOVERNANCE: CONTEMPORARY LEGAL CHALLENGES IN DEMOCRATIC SOCIETIES

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Abstract
The rapid development of digital technologies and communication platforms has fundamentally transformed the exercise of freedom of expression and the dissemination of information in contemporary societies. At the same time, the growing prevalence of hate speech in online environments has generated significant legal challenges concerning the protection of human dignity, equality, non-discrimination, and democratic values. These developments require legal systems to identify appropriate mechanisms for addressing harmful forms of expression while preserving the fundamental right to freedom of expression.
This article examines the legal concept of hate speech and the criteria used to distinguish protected expression from speech that may legitimately attract legal responsibility. The research is based on doctrinal legal analysis, comparative examination of international and regional legal standards, and the study of contemporary judicial approaches. Particular attention is devoted to the jurisprudence of international courts and the evolving regulatory frameworks governing digital platforms and online intermediaries.
The paper further analyses the increasing role of digital governance mechanisms, including content moderation policies, algorithmic amplification, and platform accountability, in shaping modern approaches to harmful online content. It also explores recent developments in judicial practice, including the application of the six-factor threshold test of the United Nations Rabat Plan of Action as a structured methodology for assessing potentially harmful speech.
The study argues that effective regulation of hate speech requires a contextual and proportionate approach that simultaneously safeguards freedom of expression and protects individuals and groups from incitement to hatred, discrimination, or violence. It concludes by proposing legal and policy recommendations aimed at improving regulatory frameworks and strengthening accountability mechanisms in the digital environment.
Keywords: freedom of expression; hate speech; digital governance; platform accountability; human rights; Rabat Plan of Action; online intermediaries; democratic societies.

ARTIFICIAL INTELLIGENCE AND FREEDOM OF EXPRESSION: BETWEEN ENHANCEMENT AND RESTRICTION IN THE EU LEGAL FRAMEWORK

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Abstract
Artificial intelligence (AI) is increasingly shaping how information is created, accessed, and disseminated, raising important questions about its impact on freedom of expression within the European Union. While AI can enhance this fundamental right by improving access to information and enabling communication, it may also restrict it through algorithmic moderation, filtering, and opaque decision-making processes. This article analyses the EU legal framework governing AI and its implications for freedom of expression, focusing on the balance between innovation, platform regulation, and fundamental rights protection. It argues that, despite significant regulatory developments, further safeguards are needed to ensure that freedom of expression is effectively protected in an increasingly automated digital environment.
Keywords: artificial intellingence, freedom of expression, human rights, European Union law, jurisprudence.

ECONOMIC IMPACT OF THE BELT AND ROAD INITIATIVE: A SYATEMATIC LITERATURE REVIEW

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Abstract
Since its inception in 2013, the Belt and Road Initiative (BRI) has generated a growing body of research reflecting widespread concern over its far-reaching implications. This paper aims to systematically classify and critically examine the existing literature on the BRI's impacts, with a particular focus on its economic and trade effects and the underlying mechanisms of influence. Specifically, the BRI exerts its impact through three primary channels: Chinese foreign direct investment, infrastructure connectivity, and integration into global value chains. In studying these impacts, scholars commonly employ methodological approaches such as the Computable General Equilibrium model and the Difference-in-Differences model. Most of theoretical analyses and empirical studies generally support that the BRI has a positive effect on the economic growth and trade volumes of participating countries. However, the magnitude of this impact varies significantly across regions, influenced by factors such as institutional quality, cultural context, policy frameworks, and local economic conditions. At the same time, concerns over debt sustainability and environmental risks associated with BRI-related infrastructure projects persist. Consequently, the BRI presents both significant opportunities and challenges for countries along its routes and the global community at large.
Keywords: Belt and Road Initiative, Systematic Literature Review, International Trade, Global Economic, Sustainable Development.

ECONOMIC AND TRADE RELATIONS BETWEEN CHINA AND CENTRAL AND EASTERN EUROPEAN COUNTRIES: PERFORMANCE AND PROSPECTS

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Abstract
The China-Central and Eastern European Countries (CEEC) Cooperation Mechanism and the Belt and Road Initiative have provided an important institutional framework for deepening bilateral economic and trade relations. Using trade data between China and the CEEC from 2010 to 2023, this paper examines the scale, structure, and evolving characteristics of bilateral trade. The results show that China-CEEC trade has expanded rapidly, supported by strong economic complementarity and policy coordination. At the same time, challenges remain, including significant regional disparities and persistent trade imbalances among

CEEC members. Based on these findings, the paper further discusses the prospects for future economic and trade cooperation between China and the CEEC.
Key words: International Trade; Cooperation between China and Central and Eastern Europe Countries; Economic Growth; Belt and Road Initiative.

POLITICAL CHARITY IN THE SCHUMAN DECLARATION – BETWEEN IDENTITY CRISIS AND INSTITUTIONAL ROOTS

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Abstract

Identity crises are the most appropriate moments for reflection on one's roots. The European Union is, unfortunately, in such a crisis that leads to institutionalized political instability and growing Euroscepticism. The solution could be a deep reflection on those moments that were the foundation of the creation and foundation of Europe as we know it today, moments that can reveal to us not only the reasons that were the basis of cooperation between states, but also the common values on which they were based. The Schuman Declaration is such a moment. Robert Schuman's speech of May 9, 1950, carries many of the ethical principles that will constitute the common ground of cooperation and solidarity between states with a view to eradicating war. However, this declaration is deeply inspired by Schuman's Christian background, especially by the principles of the social doctrine of the Catholic Church. This conference aims to present the point of intersection between the Schuman Declaration and Christian social morality; a point identified through the concept of *political charity*.

LAW DESIGN AND POLICY PATHWAYS FOR FAIR REGULATORY INCENTIVES IN CIRCULAR TRANSITION

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Abstract

This paper presents the research results of the comprehensive legal analysis of law design and policy pathways to fair regulatory incentives in circular transition. It focuses on the new EU regulation promoting product lifecycle extension through reducing, reusing, and repairing and the obligation its brings to entrepreneurs (sellers, distributors, productors etc.), and it enable product repairs up to ten years from the date of manufacture, marking a significant advance towards sustainable consumption and enhanced circular economy support, but only for certain kinds of goods.
Scientific contribution lies in the precise examination of the intersection between the newly introduced EU regulation and the incentives provided at national level for citizen implication into the circular transition. By analysing potential overlaps and conflicts between European and domestic legal system, the paper sheds light on the legal implications and challenges of harmonising these legal previsions current legal frameworks in selected member states.
The critical legal questions to be addressed will include alignment with existing laws and determining how the EU regulation for repair for up to ten years aligns with existing national laws on warranties and guarantees. The paper aims to provide actionable recommendations to facilitate the effective implementation, while the findings of the research contribute to the broader discourse on circularity transition, environmental sustainability, and the integration of circular economy principles into legal systems.

Keywords: European Union, circular economy, efficient regulation for incentives, Romanian case.
Acknowledgment: This publication is based upon work from COST Action CA22124 ECO4ALL EU Circular Economy Network for All Consumer Protection through reducing, reusing, repairing supported by COST (European Cooperation in Science and Technology).

NATIONAL SOVEREIGNTY IN THE CONTEXT OF STATES' INTEGRATION INTO THE EUROPEAN UNION: REDEDINITION, SHARING OR EROSION?

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Abstract
In order for the European single market, based on freedom of establishment, to function as efficiently as possible, this paper first addresses the specific regulatory framework regarding uniform corporate entities of the Union, which allow commercial companies to operate in several Member States. Thus, the European Company (SE), the European Economic Interest Grouping (EEIG), the European Cooperative Society (SCE) are analyzed in detail. It also discusses the current legislative proposals regarding the European Private Company (SPE), with a view to simplifying existing European company forms.
In order to best support the needs of the existing business environment in the Member States and to promote the fastest possible expansion of cross-border economic activities, proposals are made to amend the legal provisions in force in the Union.
Then, the second part of the paper considers the case law of the Court of Justice on the matter, emphasizing the role of the Luxembourg court in interpreting the relevant European legislation.
The paper is of particular importance for the most efficient development of the activities carried out by the already established corporate forms of the Union; the article is of real interest also for specialists in the field, but especially for the Member States of the Union, whose legislation must be harmonized with the European legislative framework corresponding to the field studied.
Keywords: national sovereignty, integration, European Union

TRACK 4a: DIGITAL ECONOMY, GREEN TRANSITION AND CLIMATE GOVERNANCE

Room B515 and on-line Microsoft Teams
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Chairs:
Professor PhD. Mihaela ONOFREI, Alexandru Ioan Cuza University of Iasi, Romania
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EUROPE'S INDEPENDENCE MOMENT: GOVERNANCE, POWER, AND POLICY TRANSFORMATION IN A FRAGMENTED GLOBAL ECONOMY

The Peculiarities of Circular Economy from the Point of View of Environmental Impact Assessment: Evidence from Armenia

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Abstract
The transition toward a circular economy has become a significant component of green transformation, climate governance, and sustainable public policy. However, in transition economies, including Armenia, circular economy principles are still insufficiently reflected in Environmental Impact Assessment procedures, waste management policy, and investment decision-making. This paper examines the peculiarities of circular economy development from the perspective of Environmental Impact Assessment, with particular attention to the interrelations between waste recycling, resource efficiency, environmental risk prevention, and institutional governance. The study applies policy analysis, comparative review, and qualitative assessment of international and Armenian practices. It discusses how circular economy principles can strengthen the preventive function of Environmental Impact Assessment by shifting the focus from isolated environmental impacts toward material flows, waste hierarchy, life-cycle thinking, and long-term resource productivity. The paper also considers the relevance of international agreements, technological solutions, and European green transition approaches for Armenia's environmental governance system. The analysis shows that integrating circular economy principles into Environmental Impact Assessment can improve the quality of environmental decision-making, reduce resource losses, and support more coherent climate and waste policies. At the same time, Armenia faces several challenges, including limited statistical data, fragmented institutional coordination, insufficient recycling infrastructure, and the need for clearer methodological tools. The paper concludes that Environmental Impact Assessment should be further developed as a practical governance instrument linking circular economy objectives with environmental protection, business responsibility, and sustainable development priorities.
Keywords: circular economy; Environmental Impact Assessment; waste recycling; green transition; climate governance; Armenia; resource efficiency; sustainable development

EU FINANCING OF RELIGIOUS INSTITUTIONS IN THE DIGITAL TRANSITION: GOVERNANCE, ACCOUNTABILITY, AND POLICY COHERENCE

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Abstract
Religious organizations across EU Member States receive substantial public funding — channelled through structural funds, the European Social Fund Plus (ESF+), the European Regional Development Fund (ERDF), and dedicated cultural heritage programs — raising complex questions of transparency, accountability, and policy coherence in an increasingly digital regulatory environment. Drawing on a systematic analysis of EU funding frameworks, national co-financing arrangements, and the evolving digital governance architecture of the European Union, this paper examines the conditions under which religious institutions access EU financial instruments and the accountability mechanisms that apply to such transfers. The analysis situates this question within the broader digital transformation agenda of the EU, focusing on how digitalization — encompassing e-procurement, open data obligations, digital financial reporting standards, and the implementation of the Recovery and Resilience Facility (RRF) transparency dashboards — reshapes the governance landscape for religious beneficiaries of public funds. The main objectives are to: (1) map the typology of EU financing instruments accessible to religious institutions across Member States and identify the legal and institutional conditions governing eligibility; (2) analyze how digital transformation tools and EU regulatory innovations — including the Digital Single Market framework, open spending portals, and anti-fraud mechanisms (OLAF, EPPO) — affect the oversight capacity over public funds flowing to religious entities; and (3) identify governance gaps and propose a coherent policy framework for enhancing accountability while respecting Member States' constitutional autonomy in matters of church–state relations. This paper contributes to the literature by providing the first integrative framework linking EU public finance, religious institution funding, and the digitalization of accountability mechanisms, and advances a research agenda for reconciling subsidiarity, transparency, and digital governance in this sensitive domain.
Keywords: EU public financing, religious institutions, digitalization, public accountability, structural funds, digital governance, church–state relations, ESF+, ERDF, anti-fraud policy.

REDEFINING INTERNAL AUDITING IN THE AGE OF ARTIFICIAL INTELLIGENCE: STRATEGIC ROLES, DIGITAL TRANSFORMATION, AND EU POLICY IMPLICATIONS

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Abstract
The rapid integration of Artificial Intelligence (AI) into organizational processes is fundamentally reshaping the discipline of internal auditing, elevating it from a compliance-oriented function to a strategic pillar of corporate governance. Drawing on a systematic review of ten seminal definitions of internal auditing published between 2017 and 2024 — spanning academic contributions and leading professional service firms — this paper traces the conceptual evolution of internal audit in the context of AI adoption, automated fraud detection, and blockchain implementation. The analysis reveals a consistent convergence toward a technologically augmented model of internal auditing, in which machine learning, predictive analytics, natural language processing, and real-time anomaly detection replace traditional, sample-based verification. Against this backdrop, the paper situates internal auditing within the broader trajectory of EU digital and fiscal policy transformation, examining how regulatory frameworks such as the AI Act, DORA, and evolving anti-fraud directives create new accountability demands on internal audit functions across Member States. The main objectives are to: (1) synthesize the definitional landscape of AI-enhanced internal auditing and identify its core conceptual dimensions; (2) assess the role of AI and blockchain integration in strengthening fraud detection capacity at the microeconomic level; (3) analyze the alignment between emerging internal audit practices and EU policy imperatives in the digital era; and (4) identify challenges — including data privacy constraints, algorithmic transparency, auditor upskilling, and high implementation costs — that condition the effective adoption of AI-driven audit methodologies. This study contributes to the literature by providing an integrative framework linking definitional evolution, technological deployment, and EU regulatory context, and advances a research agenda for maximizing the governance value of AI in internal audit environments.
Keywords: internal auditing, artificial intelligence, fraud detection, blockchain, EU digital policy, corporate governance, machine learning, predictive analytics, audit transformation.

FACTORS INFLUENCING ADOPTION OF A DIGITAL MATURITY MODEL IN THE YOUTH WORK SECTOR

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Abstract
Driving digital transformation in organisations is a challenge no matter the field of activity, while the youth work sector presents specific adoption conditions. The purpose of this article is to analyse the factors which could influence implementation and adoption of a digital maturity or capability model (understood as a structured framework for self-assessment and staged improvement) specific to the youth work sector, based on qualitative exploratory research. We identified a gap: while EU policies and funding create momentum for digitalization in the youth work sector of NGOs, there is currently no maturity, capability or transformational model guiding this process. This synthesis and framework proposal can further guide planned implementation and provide valuable information in designing a digital maturity model for the digital youth work sector. Initial findings suggest that such a model is more likely adopted when it increases shared meaning, practical capability, provides participatory mechanisms and converts regular assessments into learning. Further research is needed to develop and validate the ALOHA framework proposed in this article, which groups the factors as: Assessment, reflection and learning mechanisms; Legitimacy and values compatibility; Organisational governance, leadership and strategy; Human capability; Assets, infrastructure and sustainability.
Keywords: digital youth work; digital transformation; digital maturity model; youth work sector.

THE INSTITUTIONAL PATHWAY FROM PARIS AGREEMENT TO GREEN DEAL

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Abstract
This article traces the evolution of climate change mitigation objectives within the EU, from the adoption of the Paris Agreement in 2015 to the launch of the European Green Deal in 2019. The analysis explores how the implementation of the Paris Agreement shaped the design and the governance structures of the Green Deal, treating the two as an ongoing process of administrative adaptation. The article examines the administrative coordination, target-setting, and reporting throughout the entire period and how these lessons were integrated into the current framework. Methodologically, the analysis is based on a comparative review of climate policy instruments adopted between 2015 and 2019, with the aim of identifying broader trends and shifts in administrative practice over time. The results indicate that several governance mechanisms are direct responses to the implementation of the Paris Agreement, suggesting that the European Administrative Area is an adaptive system where the green transition trajectory will depend on addressing persistent administrative capacity gaps at the national level.
Keywords: Paris Agreement; Green Deal; climate governance; administrative capacity; green policy.

POLICIES FOR IMPROVING DIGITAL GOVERNANCE, SECURITY AND INDEPENDENCE IN GREECE

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Abstract
Despite Greece's important progress in digital governance significant challenges remain in the fields of digital governance, cybersecurity, and digital sovereignty. Institutional adaptation often lags behind technological change, while digital transformation progresses more slowly at peripheral areas. Public administration still suffers from fragmented procedures, incompatible data formats, and limited interoperability. In addition, Greece is currently considered a "beginner" in the EU's open data maturity rankings, as public sector data are not always accessible, machine-readable, or openly licensed. At the same time, the growing influence of multinational Big Tech companies raises concerns regarding state data sovereignty and dependency on external digital infrastructures. Public distrust related to privacy violations, the absence of regulatory and ethical frameworks for Artificial Intelligence, and fears of algorithmic bias further complicate the digital transition. Limited citizen participation in the design of automated decision-making systems, insufficient cybersecurity legislation, weak digital literacy, and the low adoption of open-source technologies also undermine resilience and transparency. The proposed solutions emphasise an integrated institutional, technological, and organisational strategy. Key measures include adopting a "digital by default" legislative approach and implementing the concept of "Law as Code." Stronger European and international cooperation is recommended to regulate digital monopolies and enhance digital independence through investments in infrastructure, software, Artificial Intelligence, and data governance. Further priorities include expanding open-data policies, strengthening interoperability, improving cybersecurity standards and personal data protection, enhancing public sector training, and promoting participatory governance through co-design processes involving citizens, experts, and businesses.
Keywords: Digital governance, artificial intelligence, data policy, security, technological sovereignty.

THE DECLINING ROLE OF TAX REVENUES IN FINANCING PUBLIC EXPENDITURE IN THE EUROPEAN UNION: TRENDS, CHALLENGES AND IMPLICATIONS

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Abstract
This paper examines the evolution of the relationship between tax revenues and public expenditure in European Union Member States over the last two decades. Particular attention is paid to the declining capacity of tax revenues to finance growing public spending and the increasing reliance on public borrowing to cover fiscal imbalances.
The analysis highlights significant changes in the structure of public finances across the European Union. In many Member States, public expenditure has expanded at a faster pace than tax revenues, leading to persistent budget deficits and a steady accumulation of public debt. While fiscal interventions have often been justified by economic crises, demographic pressures, and social policy objectives, the prolonged divergence between revenues and expenditures has raised concerns regarding the sustainability of public finances.
The findings suggest that the reduced contribution of tax revenues to the financing of government expenditure has limited fiscal space and increased vulnerability to economic shocks. As public debt levels have reached historically high values in several EU countries, governments face growing constraints in implementing countercyclical fiscal policies during periods of economic downturn.

The paper argues that restoring a sustainable balance between public revenues and expenditures represents a key challenge for fiscal policy in the European Union. Strengthening revenue collection, improving tax compliance, and enhancing the efficiency of public spending are essential conditions for ensuring long-term fiscal sustainability and macroeconomic stability.
Keywords: taxes, public expenditure, fiscal policy, public debt

TRACK 4b: DIGITAL ECONOMY, GREEN TRANSITION AND CLIMATE GOVERNANCE

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EMPLOYEE BENEFITS IN TRANSITION: GLOBAL AND NATIONAL TRENDS AND THE ROMANIAN IT SECTOR IN A POST-PANDEMIC, POST-FISCAL-INCENTIVE LABOUR MARKET (2023–2026)

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Abstract
Compensation and benefits have become a strategic lever for competitiveness in the European labour market, particularly in knowledge-intensive sectors such as information technology. Building on a previous study of how Romanian IT firms built and consolidated competitive advantage after the Covid-19 pandemic, this paper examines benefits tendencies on three levels: global, national (Romania), and within the Romanian IT industry specifically. The research is anchored in the current reality: Romania's IT sector is adjusting to the gradual withdrawal of long-standing income-tax exemptions, persistent wage pressure, the normalisation of remote and hybrid work, and a growing emphasis on non-monetary rewards and employee wellbeing. The study relies exclusively on secondary data, drawing on recurrent labour-market and reward reports published between 2023 and 2026 at global level (by Aon, Korn Ferry, Mercer, Randstad, Pacific Prime), national level in Romania (by Hays, Randstad, PwC, SD Worx), and on the annual IT Salary Map survey (by AIMS) for the Romanian IT sector. Using a qualitative, descriptive approach and emerging tendencies across these sources, the paper maps how the structure of benefits is shifting toward flexible benefits, wellbeing support and work-arrangement flexibility. The findings are intended to help employers, policymakers and HR practitioners understand benefit dynamics in a fragmented European economy, and to position the Romanian IT sector within wider national and global trends in attracting and retaining talent.
Keywords: benefits; Romanian IT industry; labour market trends; talent retention.

SUPPORTING SUSTAINABLE TOURISM: FINANCING GREEN TOURISM IN UKRAINE'S RECONSTRUCTION PHASE

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Abstract
The increasing scale of socio-economic instability, environmental degradation, pollution, and military conflicts has forced governments to strengthen environmental protection policies and implement

strategies aimed at improving living standards and restoring ecological sustainability. These challenges are intensified by climate change, rapid population growth, and industrial expansion, which negatively affect ecosystems and public health. Under such conditions, environmental priorities are becoming an integral component of both corporate and public governance strategies, contributing to the active development of green tourism as a sustainable and socially oriented form of entrepreneurial activity.

The study investigates the financial mechanisms that support the development of green tourism in Ukraine, with a particular focus on the conditions of post-war recovery. The methodological basis of the research includes a combination of quantitative and qualitative methods, comparative analysis, observation, as well as inductive and deductive approaches. In addition, the study applies a longitudinal perspective to evaluate the long-term impact of military conflict on tourism development and financial resource flows within the sector.

The main purpose of the research is to determine the specific features and major challenges related to financing green tourism during the post-war reconstruction of Ukraine and in the context of its further sustainable development. To achieve this objective, the study identifies the key priorities of financial support mechanisms, assesses the current state of tourism financing, and outlines strategic directions for improving financial provision in the sector. Particular emphasis is placed on identifying structural weaknesses within existing financing systems and developing practical recommendations aimed at increasing their effectiveness and sustainability.

The COVID-19 pandemic together with global travel restrictions substantially transformed international tourism trends and accelerated the expansion of domestic tourism markets. These processes also stimulated growing interest in green tourism, encouraging countries to diversify tourism services and strengthen the competitiveness of local destinations. In Ukraine, the transformation of the tourism market highlights the necessity of developing integrated territorial strategies focused on creating environmentally sustainable and high-quality tourism products at the local level.

The research also emphasizes the importance of financial support mechanisms for the recovery of the tourism sector after the full-scale Russian invasion. The study identifies several major constraints, including insufficient investment resources, destruction of infrastructure, restricted access to financing, and institutional instability. Based on the obtained results, the article proposes strategic measures aimed at improving financial support for green tourism, including the expansion of public-private partnerships, implementation of targeted investment incentives, and development of resilient financing models capable of ensuring the sustainable growth of green tourism in post-war Ukraine.

Keywords: green tourism, financial support, sustainable development, post-war recovery, Ukraine.

ADMINISTRATIVE BURDEN, DIGITAL GOVERNMENT, AND INSTITUTIONAL TRUST: EXPLAINING CITIZEN SATISFACTION IN EUROPEAN PUBLIC ADMINISTRATION

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Abstract

Citizen satisfaction with public services represents a central concern in public administration research. However, the mechanisms that explain satisfaction are very complex. Moreover, despite administrative and digital reforms and extensive investments in digital government in Europe, citizen satisfaction with public services varies significantly across European countries. Though existing research has mainly focused on e-government performance, the institutional mechanisms and psychological factors determining citizen evaluations have been overlooked.

This study examines how individual-level perceptions and country-level institutional contexts jointly shape satisfaction with public services. We analyze the influence of administrative burden, perceived service quality, digital government use and institutional trust on citizen satisfaction in the European Union.

The results conclude that administrative burden has a negative effect on perceived service quality, which subsequently influences institutional trust and satisfaction. Institutional trust has an important mediating

role in the relation between service quality and satisfaction. Moreover, the results highlight that the effects of digital government are conditional on country-level digitalization. These findings provide policy-relevant insights for improving administrative service delivery in European public institutions.
Keywords: service quality, institutional trust, administrative burden, digital government, citizen satisfaction.

DIGITAL TECHNOLOGIES AND SMALL BUSINESS' ACCESS TO FINANCE: EVIDENCE FROM EUROPEAN UNION

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Abstract
Small and Medium Enterprises (SMEs) are recognized as the engine of economic growth, through their significant contribution to the creation of added value, jobs and innovations. However, they face a series of obstacles in terms of access to finance, which are mainly due to information asymmetry, the lack of guarantees required by capital providers and a short credit history. In recent years, the increasing use of digital technologies within SMEs has illustrated their vital role in ensuring business continuity and increasing their resilience. In this context, it is of major interest to investigate whether the use of digital technologies would alleviate the obstacles that SMEs face in obtaining financial resources from banks. The study empirically evaluates and analyzes the effects of digital technologies on SMEs' access to bank credit. We also aim to explore whether the impact of the use of digital technologies on SMEs' access to credit differs depending on their size. Our empirical analysis focuses on the SME sector in the European Union countries. The data on which the research is based covers the period 2009-2023 and were obtained from the World Bank Enterprise Surveys. In the econometric model, the dependent variable is represented by an indicator that measures SMEs' access to bank credit, while the independent variables concern several proxies, which measure the use of digital technologies by enterprises. We also include in the analysis several control variables to account for macroeconomic and institutional differences across countries. The results of the study indicate that the use of certain digital technologies would significantly alleviate credit constraints of European SMEs. In addition, we note that the effects are heterogeneous, depending on the size of the enterprise. Overall, the paper highlights that the adoption of digital technologies by SMEs can improve access to finance and strengthen the resilience of these enterprises.
KEYWORDS: digital technology; access to finance, bank credit; credit constraints; European countries.

FISCAL INSTRUMENTS FOR UKRAINE'S GREEN TRANSITION AND SUSTAINABLE URBAN REVITALIZATION

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Abstract
Post-crisis reconstruction in Ukraine necessitates a paradigm shift that aligns immediate physical recovery with the strategic mandates of the EU Green Deal, climate neutrality, and institutional integration. Addressing the critical "green fiscal gap," this paper establishes an adaptive fiscal architecture designed to catalyze sustainable urban revitalization without undermining macroeconomic stability. The research utilizes the Fiscal Green Recovery Triangle framework to systematically evaluate the deployment of targeted green tax incentives, carbon pricing mechanisms, and decentralized municipal fiscal tools.
At the microeconomic level, this study dissects the structural efficacy of specific fiscal instruments, including differentiated property tax rates for ecologically certified buildings accelerated depreciation for resource-efficient technologies, and temporary tax holidays for enterprises spearheading green re-

industrialization in devastated regions. Furthermore, it assesses the introduction of differentiated VAT rates for eco-friendly building materials alongside Investment Tax Credits.
A core contribution of this research is the conceptualization of the "Green Fiscal Policy Simulator". This interactive digital modelling framework enables municipal authorities to simulate predictive "what-if" scenarios, balancing short-term tax revenue variances against the long-term multiplication of private green investments, job creation, and localized carbon reduction. This paper is providing a transferable blueprint for tax reform tailored to EU candidate states and post-crisis economies aiming for climate-resilient integration into the European economic space.

EUROPEAN GOVERNANCE OF MIGRATION AND ASYLUM: INSTITUTIONAL CHALLENGES AND POLICY RESPONSES IN THE CONTEXT OF CONTEMPORARY GEOPOLITICAL TRANSFORMATIONS

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Abstract
The paper addresses the issue of European governance of migration and asylum, analysing European public policies in the current geopolitical context. Migration and asylum are situated at the intersection of demographic, social, economic, and security dimensions, which necessitates mechanisms of coordination and cooperation at the European level. In this regard, the research examines the causal relationship between the challenges generated by the conflict in Eastern Europe, particularly the impact of migratory flows on the European asylum system, as well as the way the European Union develops and implements governance instruments aimed at ensuring the convergence of Member States' actions. Since 2022 and up to the present, the flows of persons originating from this region have continued to influence European policies and cooperation mechanisms, raising questions regarding the European Union's institutional capacity to manage prolonged crisis situations. The paper underscores the importance of coordination among European states to ensure an effective response to migration dynamics and to the significant pressure exerted by current geopolitical changes. The paper realizes a bibliometric analysis based on data retrieved from Web of Science databases, processed using VOSviewer software. The analysis includes co-authorship mapping to identify collaboration networks across countries and institutions, and co-occurrence analysis to uncover the main conceptual structures in the literature on migration and asylum governance. The temporal analysis further reveals a shift in research priorities from institutional and legal approaches prior to 2015, toward crisis-oriented studies after 2015, and increasingly geopolitical perspectives in the post-2022 period. Overall, the findings suggest that policy development on migration governance is closely shaped by external geopolitical shocks, reflecting the evolving nature of the European migration regime.
Keywords: governance of migration and asylum, European public policies, migratory flows

PUPIL, TEACHER AND ARTIFICIAL INTELLIGENCE IN ROMANIAN EDUCATION: PREPARING FOR EUROPE'S INDEPENDENCE MOMENT

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Abstract
Europe's pursuit of strategic autonomy and digital sovereignty has intensified the importance of educational transformation in an era increasingly shaped by artificial intelligence (AI). Within this context, several critical questions arise: How can the Romanian educational system prepare pupils for a future influenced by AI-driven technologies? Can artificial intelligence improve educational outcomes while preserving critical thinking, creativity, and human judgment? Will AI replace teachers, or will it remain a

supportive tool within the educational process? Finally, what competencies must pupils develop to use artificial intelligence responsibly and effectively? This paper examines the evolving relationship between pupils, teachers, and artificial intelligence within the framework of Europe's digital transformation and policy reforms. The study employs a qualitative literature review methodology based on European policy documents, international reports, and recent academic research published between 2024 and 2026. Findings indicate that artificial intelligence can support personalized learning, improve accessibility, enhance digital competencies, and reduce administrative burdens for teachers (Maslej et al., 2024; Denny et al., 2024). However, concerns regarding academic integrity, misinformation, ethical governance, and cognitive dependence remain significant (UNESCO, 2024; Porayska-Pomsta et al., 2024). The paper argues that artificial intelligence should be understood as an educational instrument rather than a substitute for educators. The future competitiveness and strategic independence of Europe will depend not on replacing teachers with AI, but on empowering teachers to guide pupils in the effective, ethical, and critical use of these technologies.
Keywords: Artificial Intelligence; Digital Literacy; Early Childhood Education; Romanian Education.

TRACK 5a: ECONOMIC SOVEREIGNTY AND INDUSTRIAL POLICY

Room B 602

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SUSTAINABLE HRM IN NEW WORKPLACE SETTINGS: WELL-BEING-ORIENTED REWARD PRACTICES AND SOCIAL BENEFITS IN HYBRID AND REMOTE WORK

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Abstract
The rise of hybrid and remote work has reshaped the way human resource management (HRM) is done and redefined employee well-being. Within this context, Sustainable HRM offers a framework for aligning organizational performance with long-term employee and societal outcomes. This paper provides a structured literature review examining how well-being-oriented reward practices, particularly extra-salary benefits, support social outcomes in new workplace settings. The analysis focuses on benefits such as flexible working arrangements, mental health support, remote work allowances, family-friendly practices, and continuous learning opportunities necessary for upskilling, but also for reskilling employees. Existing studies suggest that such practices enhance work–life balance, reduce psychosocial risks, and support social inclusion, although challenges related to isolation and unequal access persist. The review highlights that socially oriented reward systems represent a key mechanism through which Sustainable HRM can foster employee resilience and sustainable performance. The paper contributes by integrating research on hybrid work, well-being, and reward systems within the Social Europe framework.

EXPLORING GEN Z EXPECTATIONS FOR SOCIAL MEDIA CONTENT

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Abstract
This study investigates the preferences, motivations, and behaviours of social media users in relation to culinary content. The research pursues five key objectives: (1) examining consumer behaviour in the context of dining out; (2) identifying the dominant social media platforms used for food-related content; (3) mapping the types of culinary content consumed, including recipes, restaurant reviews, and cooking videos; (4) analysing the role of culinary influencers in shaping Generation Z's decision-making processes; and (5) exploring user expectations regarding culinary content. A qualitative methodology was used, combining participant observation and in-depth interviews. Findings indicate that social media platforms play a central role in how Gen Z engages with information, new products, and experiences, including those related to food and dining. Beyond information-seeking and socialization, young users actively share their personal experiences with broader online communities. Notable diversity was observed in the culinary content preferences of this demographic, largely shaped by domain experts and prominent influencers.

Instagram emerged as the leading platform for culinary content consumption, attributed to its unique blend of video and static content formats. Building on these exploratory findings, a set of video and static visual materials were developed and structured around two distinct marketing strategies. These materials were subsequently evaluated through an online focus group to determine the most effective approach for promoting culinary content.
Keywords: culinary online content, influencers, gen Z, in-depth interview

REFRAMING CROSS-CULTURAL SKILLS FOR SUSTAINABLE HIGHER EDUCATION. A BUSINESS-ENGLISH TEACHING APPROACH

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Abstract
This paper starts from the premise that, in the context of increased mobility and internationalisation, the status of cross-cultural communication has changed from a merely peripheral one, to that of a core competence. As put forth in the UN's 2030 Agenda for Sustainable Development, education plays a pivotal role in advancing sustainable development and, consequently, (higher) education institutions need to train future professionals and equip them with the skills required in order to meet the underlying sustainability goals. We argue that intercultural competence and global communication are part of the essential toolbox that students need to acquire in order to be prepared to respond to the challenges of globalization and keep up with the dynamics of the world we live in. Thus, building on recent work on innovative pedagogical practices (Collaborative Online International Learning (COIL), virtual exchanges (VE), and interdisciplinary approaches, we aim to put forth a framework for sustainable cross-cultural competence, that shifts the focus from skill-based pedagogy to transformative and critical intercultural approaches.
Keywords: intercultural and global communication skills, ELT, SDGs, higher education.

THE 2026 EMPLOYABILITY CRISIS: WHAT IT IS AND HOW TO MANAGE IT

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Abstract
The aim of this paper is to examine the employability crisis of 2026 in general, and in particular, to analyze the necessary skills that employees need in the new employment era. According to LHH organization, in 2026, 87% of HR worldwide leaders conduct or are planning layoffs. Furthermore, International Labour Organization warns that skills mismatches for the new required jobs will conduct to radical restructurings by the end of the decade. Now, artificial intelligence (AI) has become a factor that pressures jobs and people. Thus, it is more than obvious that employees need upskilling, reskilling, even skill-building programs. Traditional career stability is not a must have anymore, but the ability to work in cross-functional projects and to gain mind flexibility becomes mandatory. If in the past ten years ago was a mindset to be specialized on a specific area in work, now the accent returns to multi-specialization, adaptability, flexibility, capacity to integrate new skills and competencies. European Employment Services revealed that the main skills that employess need now on the labour market are adaptability, emotional intelligence, critical thinking, digital fluency, and ethical judgement in the context of AI.
Keywords: employability crisis, dismissals, reskill, labour market.

RESISTANCE TO CHANGE AND FEAR OF REPLACEMENT IN THE ERA OF DIGITALIZATION

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Abstract
In the era of digitalization, jobs are no longer secure. Employees in services and other industries experience fear for being replaced by machines or artificial intelligence (AI), and the focus in the new AI era is to continuously adapt and be flexible to new demands that arise in the workplace. The purpose of this study is to analyze the factors that bring fear to employees regarding their job safety in this context, and to present what options are available for counteract this phenomenon. Studies says that there are psychological, organizational, and technological factors which can feed workplace anxiety in facing AI and work changes. Employees' fears may come from several considerations: humans may be outpaced by the speed of AI and the zero errors with which technology can replace them. They may also fear that they cannot keep up with the training that must be done in parallel with the emergence of digitalization at work. Or, employees may also fear that they will not find other job offers that will ensure them a decent living if they are fired. All fears can be overcome through honest discussions with the company's management, gradual adaptation of technology and AI, and even with the existence of a plan B for career - all these to gain resilience in the adoption of AI and technology.
Keywords: employees, adoption of AI, fear, resilience.

INNOVATIONS AND TECHNOLOGIES IN SMES IN THE EUROPEAN UNION

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Abstract
Small and medium-sized enterprises (SMEs) represent the backbone of modern economies, while entrepreneurial innovations constitute a key driver of economic and social development by fostering the emergence of products, services, and business models adapted to current societal needs and the international geopolitical context. Given the growing importance of innovation and technology in SMEs, this study analyzes the types of innovations implemented by enterprises across the European Union during the 2024–2025 period.
The research is based on the 2025 Eurobarometer survey Start-ups, Scale-ups and Entrepreneurship, which involved 17,749 enterprises from all 27 European Union Member States. Using a quantitative research approach based on the data included in Flash Eurobarometer 559, combined with inductive and deductive interpretation of numerous reports and studies on entrepreneurial innovation, the paper examines the most recent innovations adopted by European SMEs.
The study aims to identify the main categories of innovations implemented within SMEs, as well as the barriers that hinder the adoption and development of entrepreneurial innovations and technologies in the European Union. By highlighting both innovation trends and the challenges faced by SMEs, the research contributes to a better understanding of the factors that support entrepreneurial competitiveness and sustainable economic growth in the European market.
Keywords: SMEs, innovation, technology, entrepreneurship, European Union, entrepreneurial innovation, business development, competitiveness.

TRACK 5b: ECONOMIC SOVEREIGNTY AND INDUSTRIAL POLICY

Room B 603

Chairs:
Professor PhD. Andreea IACOBUȚĂ, Alexandru Ioan Cuza University of Iasi, Romania
Associate Professor PhD. Mona COJOCARU, Alexandru Ioan Cuza University of Iasi, Romania

DIGITAL POLITENESS AND EMAIL WRITING STYLES ACROSS CULTURES

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Abstract
Email has long been the dominant communication channel across organisations, either public or private. However, despite its widespread use, email communication is still prone to misunderstanding, misinterpretation or simply miscommunication, as participants often fail to get the right tone and end up confusing, or even offending the recipient. Moreover, this risk is even higher when the email exchange occurs between participants belonging to different cultural environments. Thus, drawing on current research in intercultural communication, linguistics, pragmatics, or politeness theory, and acknowledging the fact that politeness is a deeply cultural element, our aim is to explore the ways in which factors such as hierarchy, formality, indirectness or context modulate politeness across cultures with a focus on Romanian and English email writing styles in professional settings.
Keywords: business communication, email communication, cross-cultural communication.

GEOPOLITICAL RISKS IN THE EAST OF EUROPE ON THE SUSTAINABLE DEVELOPMENT OF LOCAL COMMUNITIES

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Abstract
This study investigates how geopolitical risks in Eastern Europe influence the sustainable development of local communities. The region faces rising political tensions, armed conflicts, energy insecurity, migration pressures, and economic disruptions, all impacting local growth. Such instability disrupts economic activities, hampers investment, strains public services, and heightens social vulnerabilities. Meanwhile, local governments and communities must adapt to swiftly changing security, environmental, and socioeconomic conditions. The research examines how these risks affect the three pillars of sustainable development: economic growth, social cohesion, and environmental protection. Special focus is on regional conflicts, cross-border tensions, energy dependence, and population displacements, and their effects on community resilience and governance. The study also emphasizes the importance of community-led initiatives, regional cooperation, and sustainable policies in reducing negative impacts and boosting adaptive capacities. Analyzing recent developments, the paper shows that geopolitical risks are not just security issues but also key factors shaping local sustainability. The results highlight that resilient governance, diverse economies, energy transition plans, and inclusive social policies are crucial for long-term community sustainability. This research enhances understanding of how geopolitical dynamics influence sustainable development and provides policy recommendations for balancing security with sustainable growth amid regional uncertainties.
Keywords: geopolitical risks, local government, sustainable development

EUROPE'S DIGITAL INDEPENDENCE: GOVERNANCE, STRATEGIC AUTONOMY AND REGULATORY TRANSFORMATION IN THE EUROPEAN UNION

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Abstract
In an increasingly fragmented global economy, digital technologies have become central not only to economic competitiveness but also to political influence, institutional resilience, and strategic autonomy. The European Union's growing dependence on non-European digital infrastructures, technological platforms, data ecosystems, and external digital providers has intensified debates concerning digital sovereignty and Europe's capacity to exercise autonomous strategic decision-making.
This paper examines Europe's digital independence as an emerging dimension of European governance and analyses the regulatory transformation through which the European Union seeks to strengthen its strategic autonomy in the digital sphere. Particular attention is devoted to the evolution of the EU regulatory and policy framework, with reference to the Digital Services Act, the Digital Markets Act, the Artificial Intelligence Act, and broader EU digital strategies aimed at ensuring technological competitiveness while safeguarding democratic values, market fairness, and citizens' rights.
Adopting a doctrinal and policy-oriented approach, the paper explores the relationship between governance, regulation, and strategic power, arguing that digital independence should not be understood as technological isolation or economic protectionism. Rather, it reflects the development of institutional capacity, regulatory coherence, and strategic resilience intended to reduce structural dependencies and reinforce the European Union's position within an increasingly competitive geopolitical environment.
The paper concludes that Europe's pursuit of digital independence represents a broader transformation of governance and regulatory power, illustrating how law and public policy have become essential instruments through which the European Union seeks to preserve both competitiveness and strategic autonomy in the twenty-first century.
Keywords: digital independence; digital sovereignty; strategic autonomy; European Union governance; regulatory transformation; digital regulation; EU digital policy; technological resilience.

TOURISTS PERCEPTION ON USING ARTIFICIAL INTELIGENCE FOR TRAVELING

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Abstract
Despite the growing presence of artificial intelligence in the tourism industry, tourists' perceptions, trust levels, and familiarity with these technologies remain insufficiently understood, making it difficult to fully assess AI's potential within the hospitality sector.
This study investigates how tourists perceive the use of artificial intelligence, particularly ChatGPT, in the context of modern tourism. The research pursues four key objectives: (1) assessing tourists' familiarity with AI, with a focus on ChatGPT; (2) identifying the main advantages and drawbacks perceived when using ChatGPT for travel purposes; (3) evaluating tourists' degree of trust towards AI in the tourism industry; and (4) comparatively analysing tourist perceptions of ChatGPT versus traditional information channels. A mixed-methods approach was adopted, combining qualitative and quantitative techniques. The qualitative component consisted of seven in-depth interviews, capturing nuanced insights into participants' attitudes and experiences. The quantitative phase involved a structured questionnaire survey on a sample of 149 tourist. Findings reveal that although ChatGPT is already used by a significant number of tourists for travel planning, full trust in such tools has not yet been established. Participants acknowledged AI's usefulness in

organising trips, particularly for quickly retrieving information and recommendations, but remain cautious regarding important decisions or unforeseen situations. Overall, results suggest that AI is gaining a clear role in modern tourism experiences, yet it is perceived as a supportive tool that complements, rather than replaces, personal judgment or human expertise.
Keywords: Artificial intelligence, tourism, ChatGPT, trust.

THE EU SANCTIONS AGAINST RUSSIA: EVALUATING THE CLARITY, EFFECTIVENESS AND PROPORTIONALITY OF RESTRICTIONS ON DUAL-USE GOODS AND FINANCIAL TRANSACTIONS

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Abstract
The European Union's sanctions regime against Russia has undergone significant expansion following the outbreak of the war in Ukraine, with restrictions on dual-use goods and financial transactions emerging as key instruments of European Union external actions. While these measures pursue legitimate objectives related to international security and the protection of the international order, their growing complexity raises important legal and practical challenges.
This article examines several practical aspects concerning the implementation of international sanctions, as well as the risk of failing to achieve the objectives targeted by such sanctions, in the absence of adequate interpretative guidance and a clear allocation of responsibilities among the public authorities designated to enforce them. Given the lack of clear legal provisions in this area, difficulties also arise when it is necessary to identify the competent state authorities responsible for sanctions enforcement, as well as the drafting of the contravention reports.
As a consequence, courts may uphold challenges brought by petitioners against the contravention reports, thereby undermining the effectiveness and practical enforcement of the applicable European Union legal framework.
Keywords: international sanctions, legal framework, dual-use goods.

GOVERNING THE TWIN TRANSITION: HIGHER EDUCATION POLICY RESPONSES TO EUROPE'S GREEN AND DIGITAL TRANSFORMATION

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Abstract
As Europe accelerates its twin transition toward a greener and more digital economy, higher education systems face mounting pressure to realign curricula, institutional strategies, and policy frameworks with the competencies this transformation demands. This paper examines how higher education governance models shape the formulation and implementation of educational policies aimed at developing green and digital skills across European universities. Drawing on a comparative analysis of governance arrangements in selected European Union member states, the study investigates the extent to which centralised versus decentralised governance structures influence the speed, coherence, and depth of green and digital skills integration into university curricula. The analysis maps the relationship between governance architectures, including regulatory autonomy, funding mechanisms, and stakeholder coordination, and the capacity of higher education institutions to respond to policy mandates derived from frameworks such as the European Green Deal, the Digital Education Action Plan, and the European Skills Agenda. Findings suggest that governance fragmentation creates significant heterogeneity in policy uptake, with federal and highly decentralised systems exhibiting slower but more context-sensitive adoption, while centralised systems achieve broader but more uniform implementation. The paper further assesses the implications of these patterns for European economic resilience, arguing that misalignment between governance

structures and skills policy ambitions risks widening competitiveness gaps across member states. By connecting higher education governance theory with public policy transformation and economic resilience literature, this paper contributes to ongoing debates about Europe's capacity to consolidate its competitive position in an increasingly fragmented global economy.
Keywords: higher education governance; twin transition; green skills; digital skills; educational policy.

LABOR-MARKET RESILIENCE IN THE CONTEXT OF DECENT WORK AND GREEN TRANSITIONS

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Abstract
Increasing the resilience of the labor market in the wake of successive crises and achieving the decarbonization required by the European Green Deal are two main objectives the European Union is pursuing simultaneously. In this paper, we examine whether decent working conditions (SDG8) are associated with labor market resilience during the green transition and whether they mitigate its short-term costs. We use a panel study of the 27 EU member states from 2005 to 2022 by creating composite indices, fixed-effects models with Driscoll-Kraay standard errors, followed by tests for heteroscedasticity, serial correlation, and cross-sectional dependence.
The resilience index was constructed based on the principal component analysis of three labor market indicators (employment rate, NEET rate, and long-term unemployment rate). The green transition was measured using a composite index based on SDG12 and SDG13, which showed a strong correlation. SDG8 is positively and significantly associated with labor market resilience.
The composite green transition indicator shows a robust negative association, consistent with long-term transition costs. A positive interaction between SDG 8 and the green transition indicates that stronger decent work conditions mitigate, but do not reverse the negative association. All of these are associative conclusions, so they are not causal. The results suggest that investments in decent work may be accompanied by both greater resilience and a smaller short-term penalty during the green transition.
Keywords: labour-market resilience, EU-27, decent work, green tranzition, panel data.

TRACK 6: ACCOUNTING AND FINANCIAL REPORTING IN EU TRACK

Room B614 and on-line Microsoft Teams
https://teams.microsoft.com/meet/315070429316493?p=rMzqxccsnshDqpBj6M

Chairs:
Professor PhD. Costel ISTRATE, Alexandru Ioan Cuza University of Iasi, Romania
Professor PhD. Ioan-Bogdan ROBU, Alexandru Ioan Cuza University of Iasi, Romania

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ANALYSIS OF THE SOCIO-ECONOMIC DETERMINANTS OF HOUSEHOLD EXPOSURE TO FOOD INSECURITY CHARACTERIZED BY MEAL DEPRIVATION IN SENEGAL: A MULTINOMIAL LOGISTIC REGRESSION APPROACH

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Abstract
Good health depends entirely on individuals getting the proper nutritional supplements so every human being remains healthy and balanced. However, this first basic need is not met for numerous families globally. Food supply shortages remain for a very large number of households. The ongoing nature of this problem raises key questions of how frequently families experience food insecurity and the extensive social and economic significance of such deprivation on a national and global level.
The objective of this study is to analyze the social and economic determinants of household exposure to food insecurity characterized by meal deprivation in Senegal.
In this study, multinomial logistic regression is used to identify factors associated with different degrees of food insecurity. Unlike a binary model, this approach distinguishes multiple levels of food deprivation intensity.
The results robustly establish that the frequency of cash income shortages is the primary driver of food insecurity across all levels, with an effect that escalates significantly in more severe cases. While educational attainment provides a moderate but significant buffer against moderate food insecurity, broader national economic conditions only show a significant impact on severe situations. These findings underscore the necessity of a multi-tiered approach that integrates micro-level interventions (income support, education) with macroeconomic policies (stabilization, inclusive growth)
Keywords: food insecurity; meal deprivation; household exposure; multinomial logistic regression.

FINANCIAL BURDEN OF DIABETES IN THE EUROPEAN UNION: AN ECONOMIC AND POLICY ANALYSIS

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Abstract
Objectives: To Identify the quantify the direct and indirect economic burden of diabetes mellitus across EU member states; to identify structural drivers of regional disparities in healthcare expenditure; and to evaluate the cost-effectiveness of prevention and early-management interventions within a health economics framework.
Methods: A systematic narrative review was conducted synthesising peer-reviewed literature, EU institutional documents, and data from the IDF, WHO, Eurostat, and OECD. Analytical frameworks included cost-of-illness analysis (prevalence- and incidence-based), health technology assessment, and decision-analytic modelling (Markov models; microsimulation). Regional disparities were assessed using age-standardized prevalence rates, DALYs, direct expenditures, and indirect productivity losses.

Results: Diabetes imposes an annual cost of €148–189 billion on EU healthcare systems (9–12% of total health expenditure). Hospitalization for complications accounts for up to 33% of direct costs; indirect costs from productivity loss and early retirement exceed direct costs in several member states. Up to 75% of expenditure is attributable to potentially preventable complications. Southern and Eastern European countries bear disproportionate burdens due to higher prevalence and complication rates. Lifestyle-modification and structured early-management programmes demonstrated favorable cost-effectiveness ratios, yielding long-term savings.
Conclusions: The EU diabetes burden is substantial yet modifiable. Evidence supports coordinated investment in prevention, early detection, and equitable care access. Current policy frameworks (European Parliament resolutions 2012/2022; Healthier Together initiative) are insufficiently harmonized across member states. A EU-wide diabetes strategy with measurable targets, ring-fenced prevention funding, and coordinated cross-border knowledge sharing is required to reduce costs and improve outcomes equitably.

WORKING CAPITAL RESPONSES OF LISTED E-COMMERCE FIRMS TO THE COVID-19 PANDEMIC

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Abstract
E-commerce firms operate under distinct short-term financial conditions shaped by digital payment systems, platform-based intermediation, and volatile demand patterns. This study examines how working capital intensity, measured as net working capital relative to total assets (WC/TA), evolved in listed e-commerce firms across three periods: pre-pandemic, acute disruption, and post-pandemic recovery. The sample comprises 76 firms selected from the largest e-commerce companies worldwide by market capitalization, covering 23 countries and five continents over 2010–2024, and yielding 802 firm-year observations. Firm-level financial data are sourced from LSEG Datastream; macroeconomic variables are drawn from the World Bank. Fixed-effects panel models with firm-clustered standard errors absorb unobserved firm heterogeneity and common time shocks. WC/TA showed no statistically significant response during the acute pandemic phase of 2020–2021, consistent with firms maintaining rather than restructuring their short-term financial positions under uncertainty. A significant decline emerged only in the post-pandemic period (2022–2024), reflecting a delayed adjustment in which the operational reconfiguration of the crisis years gradually compressed net current asset levels during the recovery period. Financial leverage and global supply chain pressure are the primary determinants of working capital intensity, with macroeconomic conditions playing a secondary role. The results support a two-stage reading of pandemic-related adjustment: operational changes came first; balance-sheet consequences followed later.
Keywords: working capital management, e-commerce.

FRAUD RISK AND SUSTAINABLE DEVELOPMENT IN CENTRAL AND EASTERN EUROPE: A MACRO-INSTITUTIONAL ANALYSIS

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Abstract
VAT non-compliance continues to generate significant revenue losses and raises concerns about the ability of governments to support long-term development objectives. This study aims to analyze the relationship between fraud risk, institutional quality and sustainable development in Central and Eastern European countries during 2015–2023. Fraud risk is measured through the VAT Gap, while sustainable development is assessed using an index constructed from economic, social and environmental indicators, including GDP per capita, life expectancy, unemployment, education expenditure, renewable energy consumption and CO_2 emissions. Institutional quality is measured through an index based on control of corruption, rule of law, government effectiveness and regulatory quality. The empirical analysis uses a balanced panel of 11 European Union Member States from Central and Eastern Europe, comprising 99 country-year observations. Random Effects panel regression models are selected based on the Hausman test. Three models are estimated progressively to examine the relationship between the VAT Gap and sustainable development, the role of institutional quality, and the influence of macroeconomic variables. The results show that the VAT Gap is negatively and statistically significantly associated with sustainable development in the baseline models. However, after the inclusion of the control variables, its coefficient remains negative but becomes statistically insignificant. In contrast, institutional quality remains positively and significantly associated with sustainable development in all models in which it is included. These findings highlight the importance of effective institutions, corruption control, rule of law and regulatory quality in supporting sustainable development. The study contributes to the literature by integrating VAT-related fraud risk into a macro-institutional analysis and suggests that reducing VAT non-compliance should be considered together with institutional strengthening and improved public resource management.
Keywords: VAT Gap; fraud risk; institutional quality; sustainable development

OECD, GLOBE, GMT, QDMTT, IIR, UTPR, ETR ETC…

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Abstract
European Directive 2022/2523 of December 14, 2022, on ensuring a global minimum level of taxation for multinational enterprises and large groups in the Union is a prime example of an extremely technical and complex regulation. Romanian authorities have adapted and incorporated it into national law, through Law 431/29.12.2023 on ensuring a global minimum level of taxation for multinational enterprise groups and large domestic groups, amended and supplemented by Government Ordinance 21/2025 and implemented by OpANAF 141/2026. The difficulties in understanding and applying these rules stem primarily from the fact that the text must cover as many of the situations as possible that may arise worldwide regarding the minimum taxation of groups and, especially, their subsidiaries, which can take on the most diverse legal forms, with the most varied chains of control and, at times, surprising activities. Outside the EU, not that many other jurisdictions have actually implemented Pillar 2: Saint Amans (2026) states that, as of early 2026, there were just over 55 jurisdictions (including those in the EU) that had implemented Pillar 2.
The following practices, which lead to the erosion of the tax base and the transfer of profits from high-tax countries with strong institutions to low-tax countries, are well known in the literature and in practice:
- the use of transfer prices that deviate from market prices for transactions involving goods and services between group entities located in different countries;
- the exploitation of networks of bilateral double taxation treaties to take advantage of low tax rates through the withholding of certain income;
- creating financing arrangements for group entities so that income/expense flows generate the lowest possible taxes;
- transferring the rights to use patents, trademarks, images, etc., to countries with lenient tax regimes, from which royalties are then invoiced to subsidiaries operating in countries with standard tax regimes;
- discretionary allocation of revenues/profits in the case of online transactions, using current technologies for the trade of goods and services, etc.
In this context, the OECD (Organization for Economic Co-operation and Development) has taken steps to establish an international framework to combat tax avoidance. One of these initiatives is known as Pillar 2 of BEPS (Base Erosion and Profit-Shifting) and aims to set a minimum tax rate of 15% on the profits of

multinational corporations, covering all their components and the jurisdictions in which these components are located. Ferreira Liotti et al. (2022) state that the GloBE (Global Anti-Base Erosion Model Rules) rules aim to reduce tax competition among various jurisdictions worldwide.
Another objective pursued by the OECD through the introduction of a minimum tax rate, considered fairer, is to improve the global allocation of capital—that is, global trade and investment flows—by reducing tax competition among countries (Bauer, 2020).
The minimum tax system requires the establishment of a minimum effective tax rate (ETR) for each jurisdiction, taking into account all subsidiaries of a multinational group within that jurisdiction. If the ETR is below 15%, an additional tax equal to the difference between 15% and the ETR is applied, as follows:
- either the IIR (Income Inclusion Rule) applies, imposing this tax on the ultimate parent company (or, in some cases, an intermediate parent company); this tax will be collected in the jurisdiction of that parent company;
- or the UTPR (UnderTaxed Profit Rule) applies, which acts as a safeguard in the jurisdiction where the profit originates; it intervenes if the IIR does not ensure the collection of the minimum tax and results in the disallowance of certain deductions.
The QDMTT (Qualified Domestic Minimum Top-up Tax) may also be implemented so that the additional tax remains in the state where the profit originates and where the subsidiaries/permanent establishments of the multinational group subject to the GMT (global minimum taxation) are located. If QDMTT is applied, the additional tax is collected in the state of origin of the profit, before applying the IIR or UTPR.
Even though the OECD proposes guidelines for applying the rules it produces, their adoption in countries or regions around the world is carried out through national/regional rules that may deviate from the original intentions (Anjarwi et al., 2026).
The implementation of Pillar 2 may also give rise to certain legal issues. Dourado (2022) warns that it may become necessary to renegotiate bilateral or multilateral tax treaties when the Pillar 2 rules are not applied by all countries involved in those treaties.
As in all situations involving tax-related elements in relation to accounting and financial reporting at complex levels such as those of groups/firms subject to the GMT rules, technical difficulties arise in determining the ETR. Ambiguities of interpretation may result regarding the decoupling of accounting from taxation: temporary differences generating deferred taxes, as well as other elements (Anjarwi et al., 2026).
The costs of implementing the global minimum tax system are significant. Yadav (2026) provides the following figures: between $5 million and $15 million for updating IT systems, plus between $2 million and $5 million for annual compliance. Slightly smaller firms (toward the 750 million euro threshold) estimate costs of 0.8% of revenue for Pillar 2 compliance, while firms with revenues of 10 billion and above estimate 0.3% of revenue for this purpose.
Keywords: global minimum taxation, pillar 2, income inclusion rule, undertaxed profit rule, qualified domestic minimum top-up tax

DEFERRED TAXATION IN THE COMPLEXITY OF THE FINANCIAL REPORTING

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Abstract
The application of IFRS and other sophisticated financial reporting standards (particularly US GAAP) requires the recognition of deferred taxes in addition to current income tax. The latter is derived from the tax return filed by companies with the tax authorities and represents an objective figure, determined according to relatively clear tax rules. However, the tax income is not equal to the accounting income, with the differences between them being permanent and temporary. Permanent differences generally represent expenses and revenues whose tax treatment differs permanently from their accounting treatment during the period in which they arise—these differences will not be reversed in the future. In contrast, temporary differences arise from the existence of revenues and expenses that are recognized in different fiscal years when calculating the accounting income and the tax income, respectively. For reasons related to the interpretation of the accrual accounting principle, standard-setters have determined that temporary differences must give rise to what are called deferred taxes. Upon closer examination, we see that the mechanism of deferred taxes appears to have been created by accountants to complicate matters for others, without any particularly obvious benefit in determining the quality of financial reporting.

The implementation of such a mechanism has sparked extensive academic research, and it has been reported that deferred taxes influence users' decisions—something that can be demonstrated with minimal effort using the appropriate tools. Romanian companies listed on the regulated market of the Bucharest Stock Exchange (BVB) have been applying IFRS since 2012, which allows us to analyse the role of these taxes in their financial reporting.
Of the 1,143 IFRS observations for the 2012–2025 period, 286 items show deferred tax assets and 664 show deferred tax liabilities. In 68 cases, both deferred tax assets and liabilities appear, which likely means that the respective firms operate in multiple jurisdictions or have determined that the deferred tax asset cannot be offset against the deferred tax liability, despite the fact that IAS 12 requires this. The share of these assets and liabilities in total assets, on average, is 1.66% for deferred tax assets and 3.19% for liabilities. From the perspective of materiality thresholds, we can note that these items do not have a significant weight in the balance sheet. In the income statement, out of the 1,002 entries with a total income tax expense other than zero, there are observations with deferred tax expense/income, of which 496 show net deferred tax income and 278 show net deferred tax expense, with the remaining observations reporting zero deferred tax in the income statement. The proportions of deferred tax expense/income in total tax expense are, this time, significant, in the sense that the average is 11.68%, with a maximum of 1,355.58% and a minimum of -4,066.96%. We can say that reported income tax is significantly influenced by deferred taxes. If we calculate the percentage on income before tax, the figures change but remain significant: an average of 5.73%, with a minimum of -1,006.35% and a maximum of 3,954.98%.
Keywords: deferred tax asset/liabilities, deferred tax expense/revenue, IFRS, Romanian listed companies.

THE IMPACT OF GEOPOLITICAL INSTABILITY ON BUSINESS PERFORMANCE AND SURVIVAL

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Abstract
The current context of global economic development, characterized by globalization and economic interdependence, is being disrupted by the spread of armed conflicts, one of the most significant factors destabilizing the business environment. In addition to loss of life, war generates a range of other complex economic, social and political effects, such as increased economic uncertainty, disruption of supply chains, rising production costs and reduced purchasing power, all of which have a direct impact on business operations.
In recent decades, regional conflicts and geopolitical tensions have intensified, with the most severe being the wars in Ukraine and Iran, as their effects have rapidly spread to international markets. The crisis generated by war affects both businesses in conflict zones and organizations that depend on international trade relations. Thus, war represents not only a military or political problem, but also a challenge for business management and the sustainability of economic activities.
Reduced investment, financial difficulties, declining consumer demand, labor migration, falling productivity, insecurity etc., are just some of the consequences of war on organizational structures, which is why adaptability and organizational resilience become essential for survival and continuity.
The aim of this study is to present the impact of the war crisis on business survival, highlighting the main adaptation strategies for maintaining competitiveness and business continuity. The research method consists of analyzing the specialized literature and examining the economic and organizational effects of war on business performance and continuity. The research findings highlight that the adoption of measures such as organizational resilience, digitalization, diversification of resources and markets, effective risk management etc., are essential factors for the survival of enterprises in the face of geopolitical instability.
Keywords: war, company, performance, business continuity, adaptation.

Track 7: AI, BIG DATA, AND MACHINE LEARNING IN DIGITAL EDUCATION AND GOVERNANCE

Room B613 and on-line Microsoft Teams
https://teams.microsoft.com/meet/317901401091824?p=WZra3Oazk4PN7LxOwM

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IMPLEMENTATION OF ARTIFICIAL INTELLIGENCE TECHNOLOGIES IN MEDICAL INSTITUTIONS: PERCEIVED BENEFITS AND ADOPTION BARRIERS IN THE VIEW OF ROMANIAN PHYSICIANS. AN EXPLORATORY QUALITATIVE STUDY

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Abstract
Background. The adoption of artificial intelligence technologies in medical organizations is already a reality, yet at the same time a challenge that depends on securing the right organizational conditions and on preparing the mindset of medical staff. Our article brings into focus physicians' perceptions of the potential benefits and obstacles involved in integrating AI into their medical practice.
Method. The study consists of exploratory qualitative research, based on an online questionnaire with open-ended items, administered to a sample of 43 physicians from public and private units, predominantly from the Iași (Romania), across different clinical and surgical specialties. Data processing relied on thematic analysis.

Results. The benefits mentioned by respondents were grouped into the following thematic categories: faster and more accurate diagnosis, personalization of treatment, continuous monitoring of patients, the reduction of bureaucratic and time-consuming tasks, and the optimization of workflows. In the view of the participating physicians, adopting AI in medical activity also entails a number of organizational barriers: resistance to change, lack of professional training, high implementation costs, outdated IT infrastructure incompatible with new technologies, as well as uneven digital literacy, marked by the age barrier of part of the staff. The findings reveal that acceptance of AI integration into professional practice appears to be conditional ("with caution","judicious implementation", "rigorous regulation").
Conclusions. The study points to the conclusion that Romanian physicians credit the transformative potential of AI technologies, but consider their implementation to be conditional upon investment in infrastructure, training of staff in its use, and sound institutional governance. The gap between perceived benefits and institutional readiness represents the main practical challenge.
Keywords: implementation of AI technologies in medical institutions; physicians; perceived benefits; organizational barriers.

ETHICS OF AI USE IN MEDICAL PROFESSIONAL PRACTICE – THE PHYSICIANS' PERSPECTIVE

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Abstract
Background. The proliferation of Artificial Intelligence (AI) technologies in professional practice within healthcare institutions invites debate from a deontological standpoint regarding confidentiality, responsibility, and respect for patient autonomy. Our study investigates the ethical aspects that concern physicians in relation to the use of AI, as well as their opinion on the need to revise the deontological codes that govern their profession (the Hippocratic Oath).
Method. The objective was pursued through exploratory qualitative research (an online questionnaire with open-ended items) among 43 physicians, predominantly from public units (Iasi, Romania), of whom 27 are also teaching staff and 24 have training in professional ethics. The approach relied on thematic analysis, with special attention to whether the content of the Hippocratic Oath should be adapted in the context of AI.

Results. Ethics emerged as an essential pillar in the use of AI in medical practice, the recurring thematic categories being: confidentiality and data protection, informed consent, transparency and traceability of decisions, clear accountability (the question "who answers for the AI error?"), non-discrimination and algorithmic bias, alongside the maintenance of human control. Most respondents consider the Hippocratic Oath to be the "moral essence" of the profession. However, more than half (25 out of 43) consider that it should not be modified, the principles being timeless and AI "merely a tool". Only a minority (9 out of 43) expressed views on aligning the deontological code with principles concerning responsibility in the use of AI, data protection, transparency, and the patient's right to refuse AI in the medical services delivered to them.
Conclusions. The research illustrates physicians' valuing of Hippocratic values, but emphasizes the need to adopt and strengthen an operational institutional ethical framework (guidelines, monitoring committees) to support them in the digital era.
Keywords: medical ethics; the Hippocratic Oath; confidentiality; responsibility; deontology.

PHYSICIANS' PERCEPTION OF THE ROLE OF THE HUMAN FACTOR, EMPATHY, AND CLINICAL REASONING IN THE ERA OF AI USE IN MEDICAL PROFESSIONAL PRACTICE IN HOSPITAL INSTITUTIONS

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Abstract
Background and objective. The integration of Artificial Intelligence (AI) into institutions that provide medical services requires deep reflection on its impact on the human dimension of the medical act. Our research examined the way Romanian physicians perceive the impact of AI on clinical reasoning, empathy, and the physician-patient relationship.
Method. The qualitative - exploratory study used an online questionnaire with open-ended items, administered to a purposive sample of 43 physicians from hospital institutions, predominantly from the Iași (Romania). Data were processed through thematic analysis, focusing on professional autonomy and the relational dimension of medical care.
Results. Physicians regard AI technologies as a decision-support tool, but not a replacement for the physician, the human decision and the clinical examination remaining "sovereign". Three major concerns emerged from the analyzed responses: the erosion of clinical reasoning and excessive dependence on AI

algorithms, expressed through formulations such as "digital dementia" and a decline of long-term medical thinking; the decline of empathy and the loss of the direct physician- patient relationship and of the human factor; the alteration of certain skills (for example, less attention paid to the physical examination). Respondents insisted on the need to preserve human control and final medical validation.
Conclusions. From the physicians' perspective, the major risk of AI use is not technical, but anthropological. The integrity of clinical reasoning and the preservation of the human relationship represent the condition of legitimacy for integrating digital technologies, which imposes the need for staff training programs and a physician-centered medical protocol.
Keywords: AI in medical practice; physician–patient relationship; empathy; clinical reasoning; human factor.

TEACHING STRATEGIC COMMUNICATION IN EUROPE IN A FRAGMENTED GLOBAL ECONOMY

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Abstract:
As the European Union faces increasing economic fragmentation and shifting global power dynamics, the ability to communicate effectively across cultures has become a critical component of Europe's strategic positioning. This proposal examines how English as a foreign language and intercultural communication courses in higher education can contribute to preparing graduates for this evolving larger context.
Rather than focusing only on linguistic proficiency, the presentation argues for a reorientation of EFL teaching toward strategic communication skills that reflect current European priorities, including economic resilience, institutional cooperation, and policy awareness. The presentation aims to explore how classroom practices can incorporate real-world scenarios within European and international business environments.
Drawing on classroom-based research and teaching experience, the paper presents practical approaches to integrating policy-relevant content into language and communication courses. These include simulation-based learning, critical analysis of business discourse related to European policy, and the development of intercultural competence aligned with diverse European contexts. Special attention is given to helping students understand how communication practices are different across regions and how these differences influence collaboration, decision-making, and organizational effectiveness.
The presentation also addresses challenges faced by educators, including balancing language instruction with content complexity, adapting materials to rapidly changing global realities, and ensuring inclusivity across varying student proficiency levels.
By positioning English for special purposes and intercultural communication as essential tools in Europe's broader effort to strengthen its role in a fragmented global economy, this paper highlights the relevance of communication-focused disciplines in discussions of governance, power, and policy transformation
Keywords:
business English, intercultural communication, higher education, strategic communication, European Union, economic resilience, classroom practice.

EXPERIMENTAL EVALUATION OF HYBRID QUANTUM-CLASSICAL LEARNING FOR DERMOSCOPIC SKIN LESION CLASSIFICATION

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The growing use of artificial intelligence in medical image analysis raises important questions about reliability, transparency, and the responsible adoption of emerging computational technologies. This paper presents an experimental comparison between a classical convolutional neural network and a hybrid quantum-classical learning pipeline for binary dermoscopic skin lesion classification. The study uses the publicly available HAM10000 dataset and focuses on the distinction between benign and malignant skin lesions. The classical model is based on MobileNetV2, while the hybrid approach combines convolutional feature extraction, principal component analysis, and a variational quantum circuit used as a compact decision module. Both models are evaluated under the same train, validation, and test protocol, and the quantum pipeline is additionally validated for inference on IBM Quantum backends. The results show that the classical baseline clearly outperforms the hybrid model, reaching 95.46% test accuracy, while the selected hybrid configuration obtains a balanced accuracy of 0.582 and an AUC of 0.610 on the held-out test set. These findings indicate that current hybrid quantum-classical models should not yet be viewed as competitive clinical decision-support tools, but rather as feasibility studies under noisy intermediate-scale quantum constraints. The paper contributes to the discussion on trustworthy and responsible AI by showing the importance of controlled evaluation, transparent limitations, and careful interpretation before adopting emerging AI technologies in sensitive domains such as healthcare.
Keywords: responsible AI; medical image classification; hybrid quantum-classical learning; dermoscopy; trustworthy evaluation.

CHALLENGES AND LIMITATIONS ON DATA PROTECTION IN THE ERA OF ARTIFICIAL INTELLIGENCE. THE IMPACT ON CONTRACTS

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Abstract
Artificial intelligence (AI) is based on the analysis of very large volumes of information, including personal data, and the development of artificial intelligence systems and their efficient operation is based on the collection of data for the purpose of learning, which means not only benefits for society, but also risks regarding the protection of personal data. The article highlights the importance of protecting personal data and ensuring their security in the era of artificial intelligence, under conditions of transparency regarding the operation of artificial intelligence systems (black box). The data protection principles of the General Data Protection Regulation must be analyzed in close connection with the principles of ethical and trustworthy artificial intelligence, so that data protection is not considered only a legal obligation but is seen as an essential condition for a trustworthy, secure and responsible artificial intelligence. There is a major impact of artificial intelligence on contracts because artificial intelligence changes the way contracts are concluded and executed and the way data is processed in contractual relationships. The article highlights the fact that the principles of contracts can no longer be analyzed only along the lines of the traditional contract, as regulated by the Civil Code, but must be viewed in close connection with the principles regarding the protection of personal data in the General Data Protection Regulation and with the principles regarding safe and reliable artificial intelligence; moreover, contractual freedom acquires new valences in the digital age.
Keywords: personal data; GDPR; General Data Protection Regulation; artificial intelligence; AI; contracts: freedom of contract.

HYBRID QUANTUM NEURAL NETWORK APPROACH APPLIED TO BIOMETRIC VOICE EXTRACTION FOR SECURE DIGITAL GOVERNANCE

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Abstract
Automatic digitization and government security are two of the aspects that the European Union has been focusing on recently, taking advantage of cutting-edge technology. E-government and digital identity services and platforms value biometric authentication as a way to improve security, accessibility, and cost reduction. Authentication systems present possible security vulnerabilities, while biometric ones are, at the same time, sensitive to ambient noise. This paper aims to exploit the quantum advantage in biometric voice detection systems, thus ensuring a more secure and efficient operation through Dressed Quantum Networks. These networks combine classical neural network layers (e.g., convolutional, residual layers) with parameterized quantum circuits (Ansatz), thus forming a hybrid model for processing audio sources. The study provides results from two main planes: one on the plane of classical neural networks, and the other on the plane of hybrid classical-quantum neural networks, both addressing the extraction of biometric voices while reducing ambient noise elements in an optimal way.
Keywords: biometric voice detection, Dressed Quantum Networks, hybrid neural networks.

THE DIGITAL TRANSFORMATION OF PUBLIC INSTITUTIONS IN ROMANIA: INSTITUTIONAL INTEGRATION AND EMPIRICAL PERSPECTIVES ON THE USE OF DIGITAL TOOLS

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Over the past two decades, the digital transformation process has acquired a special prominence within the sphere of the public governance system. In a broad sense, the digitalization process refers to the transition from paper-based governance to governance through digital tools and technologies. In a narrow sense, the digitalization process refers to the structural and functional transformations of the public administration system. It reconfigures existing decision-making processes, placing an emphasis on intra-institutional and inter-institutional collaboration, and, last but not least, on participatory governance. All these institutional transformations, acting as positive effects of the digitalization and transparency of the governance act, are analyzed from the perspective of both facilitating factors and organizational and territorial barriers. This analysis is based on a complex questionnaire developed by a group of researchers from the "Alexandru Ioan Cuza" University of Iași, which was administered to 558 public institutions in Romania across all administrative levels. This questionnaire is situated at the intersection of three strategically important theories: the theory of institutional transformation, the theory of digital governance, and the theory of territorial development.
The research aims to contribute to the development of the academic literature regarding institutional transformation by aligning public administration with the digitalization trend, and to formulate specific public policy recommendations for each territorial administrative area of Romania.
Keywords: Digital Governance, Institutional Transformation, Public Administration Digitalization.

DIGITAL GOVERNANCE AND ARTIFICIAL INTELLIGENCE IN PUBLIC SUPPORT FOR BUSINESS DEVELOPMENT: EMERGING LEGAL CHALLENGES AND REGULATORY PERSPECTIVES

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The digital transformation of public administration has become a key element of contemporary economic governance. Governments increasingly rely on digital technologies, data-driven decision-making, and artificial intelligence tools to improve the efficiency, transparency, and accessibility of public services, including mechanisms designed to support business development and entrepreneurship.
This article examines the legal challenges arising from the digitalization of public support measures for business development. The study focuses on the evolving relationship between digital governance, public financing instruments, administrative decision-making, and emerging technological solutions. Particular attention is devoted to the legal implications of introducing artificial intelligence and digital platforms into public administration processes related to business support, public funding, and access to economic development programs.
The research is based on doctrinal legal analysis and comparative examination of contemporary approaches to digital governance. It explores the opportunities and risks associated with the use of digital technologies in public administration, including issues of transparency, accountability, data protection, equal access, and administrative efficiency. The article further evaluates the role of digital platforms as instruments for improving communication between public authorities and business entities and for facilitating access to public support mechanisms.
The study argues that the successful integration of artificial intelligence into public support mechanisms for business development requires clear legal frameworks capable of balancing technological innovation with the principles of legality, transparency, accountability, and the protection of individual rights. It concludes by proposing legal and policy recommendations aimed at strengthening the regulatory environment governing digital public administration and the use of artificial intelligence in business support systems.
Keywords: digital governance; artificial intelligence; public administration; business development; digital transformation; public financing; transparency; accountability.

Track 8: SECURITY, DEFENSE, AND GEOPOLITICAL RESILIENCE

Room B607 and on-line Microsoft Teams
https://teams.microsoft.com/meet/352416318791026?p=uRpiG9HwDSihMtBrd6

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THE NEXUS BETWEEN GEOPOLITICAL RISK AND CASH HOLDINGS: EMPIRICAL EVIDENCE FOR EUROPEAN FIRMS

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Abstract
The paper aims to analyze the nexus between geopolitical risk and corporate cash holdings in a sample of European-listed firms over the period 2010-2021. Fixed effects and Generalized Method of Moments (GMM) estimators have been employed to address potential endogeneity concerns and unobserved heterogeneity. The empirical results reveal a statistically significant and robust negative relationship between geopolitical risk and firms' cash holdings, suggesting that heightened geopolitical uncertainty constrains firms' ability or willingness to accumulate liquid assets. The study offers important implications for managers, investors, and policymakers. Managers should carefully reassess liquidity management strategies amid rising geopolitical tensions, while investors may consider geopolitical risk a key factor influencing firms' financial flexibility. From a policy perspective, the results highlight the need for stable institutional and geopolitical environments to support corporate resilience and financial stability. Overall, this paper contributes to the growing literature on uncertainty and corporate financial policies by shedding light on the role of geopolitical risk in shaping firms' cash holding decisions.
Keywords: geopolitical risk; cash holdings; European firms; panel data analysis.

ENTREPRENEURSHIP AND REGIONAL INEQUALITY IN ROMANIA: EVIDENCE FROM REGIONAL SOCIO-ECONOMIC DETERMINANTS OF GROWTH

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Abstract
Regional inequality remains one of the defining features of Romania's economic development trajectory, despite sustained growth and increasing integration into European markets. Significant disparities persist across development regions in terms of economic performance, entrepreneurial activity, labour market outcomes, and human capital accumulation. Against this background, this study examines the socio-economic determinants of regional growth and their contribution to the persistence of territorial inequalities across Romania's NUTS 2 development regions. The analysis focuses on the relationship between entrepreneurship and regional economic performance by integrating indicators of business dynamics, active enterprises, labour market conditions, educational attainment, migration flows, and income levels into a regional growth framework. Using quantitative evidence from Romania's development regions, the study evaluates whether differences in entrepreneurial

capacity and socio-economic endowments are associated with divergent regional development trajectories. Particular attention is given to the role of entrepreneurial activity as a potential mechanism through which economically advanced regions consolidate their growth advantages relative to less developed territories. The study argues that entrepreneurship is embedded within broader regional socio-economic structures and that its growth effects are conditioned by variations in human capital, labour market performance, and demographic dynamics. Regions characterized by stronger entrepreneurial ecosystems, higher levels of educational attainment, and more favourable economic conditions are expected to achieve superior economic outcomes, thereby reinforcing existing patterns of regional inequality. By examining these relationships within the Romanian context, the paper contributes to the literature on regional development and entrepreneurship in emerging European economies and provides evidence relevant for policies aimed at promoting more balanced and inclusive territorial growth.

Keywords: entrepreneurship; regional inequality; regional growth; socio-economic development; human capital; labour markets; migration; Romania; NUTS 2 regions.

IMPROVING REGIONAL DEVELOPMENT IN ROMANIA THROUGH EUROPEAN FUNDS: AN EMPIRICAL ANALYSIS

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Over the last two decades, Structural and Cohesion Funds have been regarded as the principal instruments for accelerating real economic convergence, reducing regional disparities, and modernizing infrastructure within the framework of European Union (EU) cohesion policy. This paper investigates the impact of European funds on regional development in Romania during the 2007–2022 period. The analysis is based on panel data covering the eight Romanian development regions and employs a fixed-effects econometric model. Regional GDP per capita is used as the dependent variable, together with several control variables, including unemployment, infrastructure, human capital, and foreign direct investment (FDI).
The findings reveal that infrastructure development and foreign direct investment represent the main drivers of regional GDP growth. European funds also exert a positive effect; however, their impact is characterized by a time lag, reflecting the multiannual implementation cycle of funded projects. Furthermore, the study highlights the persistence of the brain drain phenomenon, which helps explain the statistically insignificant contribution of human capital under the current economic structure. Consequently, the effectiveness of EU funding depends not only on the allocation of financial resources, but also on the quality of administrative capacity and the ability to retain skilled human resources at the regional level.
Keywords: regional development, Structural and Cohesion Funds, panel data, Romania.

PARTISAN POLITICS AND PUBLIC EDUCATION FUNDING IN POST-COMMUNIST EASTERN EUROPE

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This article explores the connection between ruling party ideology and the distribution of public education spending across four levels of education—elementary, lower secondary, upper secondary, and postsecondary—in eighteen Central and Eastern European nations in the period 1995–2022. Drawing on the political economy of education spending, we argue that left-wing governments systematically favor the lower levels of education, where the redistributive returns are higher and electoral constituencies are larger, while right-wing governments allocate disproportionately to tertiary education. This hypothesis is investigated with a panel estimator with fixed effects and Driscoll-Kraay standard errors, reinforced with a dynamic Arellano-Bond GMM specification to compensate for budgetary inertia and probable endogeneity of government ideology. The data offer limited support to the partisan hypothesis: left-wing administrations spend much more on primary education. However, when we look at right-wing governments, the allocation hypothesis for university spending is not robust across specifications, suggesting that post-communist institutional legacies and fiscal restrictions established during the transition period dilute the ideological signal. Models using interaction terms suggest the partisan effect depends on the level of democratic consolidation and fiscal decentralization: the importance of ideology is greater where local governments have restricted budgetary autonomy and where democratic accountability is more prominent. The findings thus contribute to the comparative welfare state literature by showing that the mechanism of partisan politics works differently in the post-communist context than in consolidated Western democracies, with direct implications for the design of education financing reforms in the region.
Keywords: partisanship, public education expenditures, post-communist Europe, panel data, fixed effects Central and Eastern Europe, education financing.

EFFECTS OF FISCAL POLICY AND RENEWABLE ENERGY USE ON CARBON EMMISSIONS IN EU

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Abstract
The latest years of the current century have brought to attention increasingly acute issues regarding the climate change caused by the economic activities and its disastrous impacts all over the world and raised therefore motivated concerns regarding the measures to be taken in order to mitigate them. Since one of the most important determinants of the climate change is represented by the carbon emissions this paper proposes an analysis on the way in which there can be reduced such emissions, focusing on the case of the European Union case. The paper analyses the effects of the fiscal policy, regarding both environmental taxes and government expenditures, but also of the use of the renewable energy on the level of the carbon emissions per capita, during 2010-2020 in EU. The results prove that the extensive use of the renewable energy, especially, but also fiscal policy instruments can mitigate the problem of the carbon emissions and help reducing the climate change.
Keywords: carbon emissions, renewable energy, environmental taxes, taxes on pollution, government environmental expenses, GDP growth

ARTIFICIAL INTELLIGENCE AND AUTOMATED SCREENING SYSTEMS IN FINANCIAL SANCTIONS COMPLIANCE: LEGAL AND OPERATIONAL CHALLENGES FOR EUROPEAN BANKS

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Abstract
The integration of AI and automated screening methods in the compliance journey of financial sanctions has changed the operating environment of European banks. This article addresses the legal and operational hurdles presented by this approach in terms of how those compliance activities fit within the cross-jurisdictional regimes addressed by E.U., U.N., and OFAC. Based on real examples we attempted to explain how algorithm-driven compliance tools have significant structural barriers to their effective use. Automated systems lack the contextual analysis, experience with accountability for decisions, and interpretive skills that are critical in determining whether or not an individual or entity should be sanctioned in situations that are unclear and/or include high risks. At the regulatory level, there are no current frameworks, such as Regulation (EU) 2022/2065, the anti-money laundering package, and the sector-specific guidance from the European Banking Authority, that clearly identify how the governance structure and responsibilities for A.I. compliance mechanisms should be structured. Consequently, there are considerable gaps in regulatory guidance concerning auditability of, ability to explain to stakeholders how the A.I. made decisions, and allocation of responsibility regarding the use of A.I. for compliance. This paper finds that effective enforcement of sanctions in an increasingly automated environment needs a hybrid model where technology serves as a decision-making aid rather than a substitute for human oversight and calls for targeted regulatory action to set clear standards for the responsible implementation of A.I. in this critical area.
Keywords: sanctions compliance, automated screening systems, artificial intelligence, financial regulation, human oversight.

THE NEXUS BETWEEN DIGITAL TRANSFORMATION AND INCOME INEQUALITY. A PANEL DATA APPROACH

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Abstract
This paper aims to explore the nexus between digital transformation and income inequality, as digitalization becomes a key driver of economic changes in both developed and developing regions. Due to conflicting results shown in previous literature, a consensus on this topic has not yet been reached. Using the Network Readiness Index (NRI) as a proxy for digital transformation (DT) and the Gini coefficient to measure income inequality (GINI), we examine how advancements in digitalization affect income disparities in 89 panel countries observed over the period 2019-2024. By employing a quantile regression (QR) methodology, a negative relationship between DT and GINI has been found and the size of the effect increases steadily across the quantiles. The findings highlight the potential of digitalization to promote equitable growth. This study contributes to the existing literature by focusing on both developed and less-developed economies and providing practical insights for policymakers and other stakeholders, emphasizing the importance of digital development as a way to reduce inequality and enhance resilience, especially for countries facing digital transitions alongside economic challenges.
Keywords: digital transformation; income inequality; quantile regression; Network Readiness Index; Gini coefficient.

ESG RATINGS AND UNDERPRICING ON ASIAN MARKETS
CASE OF JAPAN, SOUTH KOREA AND HONG KONG BETWEEN 2014 AND 2023

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Abstract
Purpose: Given the increasing salience of Environmental, Social, and Governance (ESG) criteria in investment decisions, this study investigates the extent to which pre-Initial Public Offering (IPO) ESG ratings function as a mechanism to reduce information asymmetry and, consequently, influence the phenomenon of IPO underpricing. The analysis is focused on a sample of IPOs within Asian capital markets — specifically, Japan, South Korea, and Hong Kong.
Design/methodology/approach: An Ordinary Least Squares (OLS) regression analysis is employed to empirically examine the relationship between the RepRisk rating — used as a proxy for corporate sustainability performance — and the initial return (IR) as the primary measure of underpricing. The sample comprises 2,032 Asian IPOs executed between 2014 and 2023. Model robustness is ensured through the inclusion of control variables capturing firm, offer, and market characteristics.
Findings: The results provide no evidence of a conditional influence of ESG ratings on IPO underpricing. Neither in the overall sample nor in any of the three individual markets — Japan, South Korea, and Hong Kong — could a statistically significant effect of RepRisk ratings on underpricing be established. Nevertheless, the study yields a contribution with respect to signalling theory: both total assets and the offer price exhibit a negative effect on underpricing, contrary to the theoretical expectations derived from the signalling framework. While this study does not corroborate prior findings in which positive ESG ratings were associated with a reduction in underpricing, it thereby illuminates the distinctly different perception and informational role of ESG ratings across Asian capital markets relative to their Western counterparts.
Keywords: ESG, Underpricing, , IPO, Asia, Japan, South Korea, Hong Kong, Sustainability

THURSDAY, 18TH OF JUNE 2026

1:30 P.M. – 3:30 P.M.

DOCTORAL SEMINAR

CHALLENGES OF GOVERNANCE AND STRATEGIC AUTONOMY IN THE EU

Room B611

Chairs:
Professor, PhD. Ana-Maria BERCU
Associate Professor, PhD. Elena CIGU

ETHICAL GOVERNANCE, ETHICS MANAGEMENT, AND INSTITUTIONAL PERFORMANCE IN PUBLIC HEALTH: AN ANALYSIS FROM THE PERSPECTIVE OF PUBLIC ADMINISTRATION
DOINA MONICA AGHEORGHIESEI

FROM EMPLOYMENT POLICIES TO GREEN JOBS: PATHWAYS TO SUSTAINABLE DEVELOPMENT
CARP SILVIA

FROM FILES TO ALGORITHMS: PUBLIC ADMINISTRATION IN THE FACE OF ARTIFICIAL INTELLIGENCE
AVĂCĂRIȚEI SEBASTIAN

DETERMINANTS OF E-GOVERNMENT ADOPTION IN ROMANIA
SFRIJAN ELENA MIHAELA (CĂS. ANDRIEȘ)

PUBLIC SERVICE INTEGRITY AND HUMAN RESOURCE DEVELOPMENT IN LOCAL PUBLIC ADMINISTRATION: PATHWAYS TO STRENGTHENING GOOD GOVERNANCE
CROITORU RĂZVAN IONUȚ

ADVISORY COUNCILS AS INSTRUMENTS OF COLLABORATIVE GOVERNANCE
MOCANU DORU

PUBLIC LAW ASSOCIATIONS AND THE REDEFINITION OF THE BOUNDARY BETWEEN PUBLIC ADMINISTRATION AND CIVIL SOCIETY
IUSTIN-GHEORGHE JALABOI

4:00 P.M. – 5:00 P.M.

WORKSHOP

YOUNG PROFESSIONALS IN EUROPEAN ADMINISTRATIVE AREA

Room B611 and Microsoft Teams
https://teams.microsoft.com/meet/327475377325529?p=1Auzeoaclcbw73OOqV

Chairs:
Professor, PhD. Gilles GRIN
Professor, PhD. Nevila XHINDI
Associate Professor, PhD. Elena CIGU

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ADAPTIVE CAPACITY OF HEALTH SYSTEMS IN CRISIS SITUATIONS: DETERMINING FACTORS AND RESPONSE MODELS

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Abstract
The adaptive capacity of health systems is an essential dimension of organizational resilience, with increasing relevance in the context of the multiplication and intensification of crises with an impact on public health. This article aims to critically synthesize the main determinants of the adaptive capacity of health systems in crisis situations and to analyze the response models documented in the international literature. The literature identifies six categories of determinants of adaptive capacity: governance and leadership, resources and reserve capacities, organizational culture, inter-institutional networks, information management and digitalization, and organizational learning capacities. Convergently documented response models in crisis situations include the four-capacity model: absorption, adaptation, transformation and anticipation, the High Reliability Organizations framework, and approaches based on everyday resilience. Adaptive capacity is not a spontaneous property of health systems, but the result of deliberate and sustained investments in organizational structures, institutional cultures, and coordination mechanisms. Contexts with limited resources, such as the Romanian healthcare system, require specific approaches that capitalize on the potential of informal networks, organizational innovation, and inter-institutional partnership.
Keywords: adaptive capacity, health system resilience, health crises, determinants, response models, health management

THE VOICE BEHIND THE KITCHEN: CONVERSATIONAL AI, FOOD-SAFETY GOVERNANCE AND OPERATIONAL RESILIENCE IN B2B CATERING

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Abstract
This paper examines how a domestically developed conversational artificial-intelligence (AI) system can act as a process-orchestration mechanism in business-to-business (B2B) catering serving public institutions such as kindergartens, schools and private companies. Order management in this sector lies at the intersection of services and production, where high demand variability, rigid client-specific formats and multichannel communication generate information fragmentation, multiple competing versions of an

order and a heightened risk of transcription errors with direct consequences for production, delivery and food-safety compliance. Drawing on a single-case study conducted in a real operational setting in Romania, the paper describes and analyses an internally developed system that integrates an omnichannel conversational-AI agent ("Raluca") with a consolidation-and-personalisation engine and a human-in-the-loop escalation layer. The unit of analysis is the order cycle, from the initial request through clarification and explicit confirmation to centralised transmission to production. We argue that the value of the agent derives less from "conversation" and more from its role as a Business Process Management orchestrator that enforces closed-loop confirmation, establishes a single source of truth and embeds allergen and dietary-restriction governance consistent with European Union food-information requirements. Preliminary observations indicate stabilisation of the information flow, reduced reliance on real-time manual centralisation and a credible path toward inventory-recipe integration and predictive decision support. The study contributes a replicable model of operational digitalisation for hospitality small and medium-sized enterprises and situates locally developed AI within the European agenda of digital sovereignty, supply-chain resilience and compliant public-sector food provision.
Keywords: conversational AI; omnichannel communication; B2B catering; business process management; closed-loop confirmation; food-safety governance; allergen traceability; digital sovereignty; decision support; operational resilience.

DIGITAL ORGANIZATIONAL RESILIENCE IN THE HORECA SECTOR: A COMPARATIVE ANALYSIS OF ROMANIA AND THE REPUBLIC OF MOLDOVA (2018–2024)

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Abstract
The HoReCa sector remains one of the most crisis-vulnerable yet understudied segments in digital resilience research, particularly across Eastern Europe. Built on millions of small family enterprises, the true foundation of any thriving economy, this sector is simultaneously the most exposed to disruption and the most capable of rapid adaptation. In a world where technology evolves faster than most organizations can follow, digital resilience is no longer about surviving the next crisis. It is about conforming, adapting, and learning to live fully in an era of permanent change. Romania and Moldova, two neighboring economies sharing a language and history but standing at very different points on the path toward digital maturity and European integration, offer a uniquely instructive comparative case. For HoReCa organizations in both countries, this is not theory. It is daily business reality. This study examines the relationships between digitalization, ISO 9001 certification, and sectoral resilience using secondary data from INS, BNS, the ISO Survey, and the EU DESI index (2018–2024), analyzed in JASP. Pearson correlation analysis revealed strong positive associations ($r = 0.872–0.951$, $p < .001$), confirming that digital maturity and quality standards are mutually reinforcing drivers of resilience. Romania surpassed pre-pandemic tourist arrivals in 2024 (+7.7% versus 2019), while Moldova's 150% increase in ISO certifications in 2024 suggests that EU accession generates direct institutional pressure toward quality standard adoption. These findings are translated into a preliminary Digital Resilience Framework for Eastern European HoReCa organizations, offering actionable guidance for managers and EU policymakers alike.
Keywords: organizational resilience, digital transformation, HoReCa sector, ISO standards, European integration

FOREIGN DIRECT INVESTMENT AND TERRITORIAL COMPETITIVENESS IN ROMANIA: A COUNTY-LEVEL ANALYSIS

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Abstract
Foreign direct investment (FDI) represents an important driver of economic development, contributing to capital accumulation, technological transfer, business expansion, and the integration of national economies

into international production networks. In Romania, however, the territorial distribution of foreign direct investment remains highly uneven, reflecting significant differences in local economic attractiveness, infrastructure quality, labour market characteristics, and institutional capacity. While national-level FDI developments are relatively well documented, limited attention has been devoted to the territorial dynamics of inward investment at the county level. This paper examines the evolution of foreign direct investment across Romanian counties during the period 2013–2024, using official data on inward FDI stock by county and applying a comparative longitudinal territorial analysis. The study investigates spatial patterns of investment concentration, territorial disparities, and the evolution of county-level investment dynamics in order to better understand subnational differences in investment attractiveness. The analysis highlights significant territorial asymmetries and contributes to the literature on regional development and territorial competitiveness by offering a subnational perspective on Romania's investment profile and its implications for more balanced regional development policies.
Keywords: foreign direct investment (FDI); territorial competitiveness; regional development; territorial disparities; county-level analysis; Romania.

THE INTERDEPENDENT RELATIONSHIP BETWEEN PUBLIC INVESTMENT AND ADMINISTRATIVE PERFORMANCE: EVIDENCE FROM BACĂU COUNTY, ROMANIA

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Abstract
In a context marked by increasing pressure on public budgets and ever-higher demands for the quality of public services, assessing the effects of public investment on administrative performance is essential for informing public policy decisions. This paper aims to analyze the relationship between public investments and administrative performance in Bacău County, Romania, during the period 2018–2025. Grounded in the theoretical frameworks of public management and good governance, the research investigates how investment policies contribute to strengthening institutional capacity and improving administrative outcomes. To assess administrative performance, a composite index was constructed by aggregating relevant financial and managerial indicators, such as the share of investment expenditures in total expenditures, the degree of self-financing, dependence on intergovernmental transfers, the share of personnel expenditures, and the budget balance. Using a quantitative approach, the study applies simple linear regression models to analyze both the immediate and lagged effects of public investment on administrative performance.
The results highlight a link between public investment and improved administrative performance, particularly when their effects are analyzed over a longer time horizon. At the same time, the study underscores the reciprocal nature of this relationship, in that superior administrative performance supports the planning, implementation, and sustainability of public investment.
Keywords: public investment; administrative performance; local government; public management; governance.

BUILDING ADMINISTRATIVE RESILIENCE THROUGH INSTITUTIONAL INTEGRITY AND HUMAN RESOURCE DEVELOPMENT: EVIDENCE FROM ROMANIAN LOCAL PUBLIC ADMINISTRATION

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Abstract
Institutional integrity has become an increasingly important component of administrative capacity, good governance and public sector resilience across the European Administrative Area. In the context of ongoing efforts to strengthen transparency, accountability and professionalization within public administration, the relationship between integrity mechanisms and human resource development has gained growing relevance for both policymakers and researchers. This paper investigates the extent to which integrity principles are embedded in human resource management practices within Romanian local government and examines their contribution to institutional resilience and administrative performance.
The research is based on a nationwide survey addressed to all local administrative units in Romania. Data are collected through a structured questionnaire designed to assess the implementation of institutional integrity mechanisms, including ethical counselling, anti-corruption measures, internal procedures, integrity-related training programmes, disciplinary practices and human resource development policies. Particular attention is paid to the integration of integrity standards into professional training, performance evaluation and career development processes.
The study aims to identify patterns of implementation, institutional disparities and administrative challenges affecting local authorities, while also assessing Romania's positioning in relation to European standards and recommendations regarding public integrity and administrative governance. By exploring the interaction between integrity mechanisms and human resource development, the paper contributes to the broader debate on institutional resilience, public sector modernization and the strengthening of democratic governance within the European Union.
Keywords: institutional integrity; human resource development; local government; administrative resilience; public governance.

LOCAL PUBLIC INVESTMENTS IN TIMES OF CRISIS. AN INSIGHT INTO PLANNING, FINANCING AND OPTIMIZING INVESTMENT SPENDING

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Abstract
Public investments are one of the main assets that can provide an advantage to local public administrations in times of crisis and help communities become more resilient to financial shocks. Budgetary planning is therefore of particular importance, since investments take time and, above all, a predictability of the funds required. In this respect, not only the attention paid to the local budget development section, but also the ability to attract funds from multiple sources to cover the local public investment expenditure, becomes important. In this paper we will look into planning, balancing and financing local public investments according to account criteria.
Keywords: public investment, public budget, public administration, expenditure

THE REFUSAL OF REMOTE IT SERVICE ADOPTION BY SME MANAGERS: MANAGERIAL VULNERABILITY, RISK ASYMMETRY AND ORGANIZATIONAL MEANING

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Abstract
The refusal or postponement of remote IT service adoption by SME managers is analysed as an organizational symptom of managerial vulnerability. In decision-making practice, non-adoption does not express resistance to digitalization, but rather the perception of a disproportionate risk in relation to the benefits of innovation and of an incompatibility between technology, managerial control, and the internal meaning of the organization. Extending the conceptual premises of TAM and DOI, the study interprets adoption refusal as a rational managerial decision through three explanatory lenses: Taleb's risk asymmetry, Sinek's organizational mission, and Frankl's meaning of decision-making. The qualitative inquiry, with an exploratory role, examines the meanings attributed by managers to the

refusal or postponement of adoption. In-depth interviews, analysed through a deductive–inductive approach, lead from empirical codes to explanatory categories and themes. The emergent analysis highlights decision-making fragility, distrust, fear of dependence, loss of control, and discontinuities between the digital solution and the organization's mission. Through the logic of via negativa, the proposed model redirects digital transformation towards the elimination of vulnerabilities that block adoption, as a prerequisite for building an antifragile organization.
Keywords: remote IT services; SME managers; technology adoption; organizational refusal; organizational vulnerability; TAM; diffusion of innovations; digital transformation; European SMEs; digital resilience.

LEADERSHIP STYLES IN MILITARY AND LAW ENFORCEMENT ORGANIZATIONS: A LITERATURE REVIEW ON MOTIVATION, AUTONOMY, AND ORGANIZATIONAL EFFECTIVENESS IN THE CONTEXT OF EUROPEAN SECURITY GOVERNANCE

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Abstract
Military and law enforcement organizations across Europe face increasing pressure to adapt their internal governance structures in response to a fragmented and unpredictable global security environment. While traditional paradigms have long emphasized external control and rigid hierarchical compliance as the primary mechanisms for managing personnel in such high-stakes contexts, a growing body of scholarly literature challenges this assumption. This paper presents a systematic literature review of leadership styles in military and public order institutions, with particular attention to their motivational dimensions and organizational outcomes.
Drawing on Self-Determination Theory (SDT) as a conceptual framework, this review examines how intrinsically motivated personnel demonstrate higher performance, resilience, and mission success rates. Recent empirical studies indicate that even within strictly hierarchical structures, the satisfaction of basic psychological needs — autonomy, competence, and relatedness — yields measurable improvements in individual and unit effectiveness. In this context, the "Mission Command" leadership philosophy, formally institutionalized within NATO structures, emerges as a particularly significant model. Studies by Knevelsrud and colleagues demonstrate that Mission Command functions as a motivational catalyst precisely because it operationalizes SDT principles: it empowers subordinates to exercise independent judgment under conditions of uncertainty, thereby satisfying their core psychological needs while maintaining operational coherence.
The review further incorporates findings on human resource management specificities in the military domain, including the unique risk profiles and performance requirements that differentiate military personnel management from civilian equivalents. Additional evidence is drawn from research on special intervention units (SWAT), highlighting the critical role of stress management programmes and physical preparedness in sustaining operational effectiveness and motivational engagement.
The broader relevance of these findings is contextualised within the European Union's current strategic moment. As Europe reasserts its institutional autonomy and strengthens its defence and public security architectures, the internal governance of military and law enforcement organisations becomes a matter of policy consequence. Adaptive, motivation-centred leadership models are not merely organisational best practices — they are structural enablers of the resilient, capable security institutions that European strategic autonomy demands.
This literature review contributes to the interdisciplinary dialogue between public administration, organisational psychology, and security governance, offering evidence-based insights applicable to both national defence structures and EU-level coordination frameworks.
Keywords: leadership styles, Mission Command, Self-Determination Theory, military organisations, law enforcement, public order, organisational behaviour, European security governance, human resource management

ETHICAL GOVERNANCE AND PUBLIC TRUST IN EUROPEAN PUBLIC ADMINISTRATION: INTEGRITY, ACCOUNTABILITY AND INSTITUTIONAL RESILIENCE

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Abstract
Ethical governance and public trust in European public administration: integrity, accountability and institutional resilience. In a European context marked by successive crises of institutional legitimacy, geopolitical pressures and democratic fragmentation, ethical governance must represent an essential pillar of the functioning of public administration. This article analyzes the relationship between integrity mechanisms, institutional accountability and the capacity of European public administrations to maintain their resilience in the face of contemporary challenges, needing to reassess their ethical governance in line with the development of society.
Starting from the strict theoretical framework of ethical infrastructure, namely codes of conduct, organizational cultures, referral mechanisms and professional training, the article aims to examine relevant European normative instruments, such as GRECO reports, OLAF mechanisms and the Annual Rule of Law Report, assessing the extent to which they contribute to strengthening public trust in institutions.
Through a qualitative comparative analysis of models from the European space, the paper identifies good practices and existing gaps in the implementation of ethical standards at the level of public administration in the member states, with reference to the Romanian context. The conclusions emphasize that institutional resilience cannot be isolated from organizational ethical culture and that public trust is built systemically, not conjuncturally, and can be lost very easily. The article proposes an integrated model that links integrity, accountability and resilience as interdependent dimensions as the basis of sustainable European governance.
Keywords: ethical governance, institutional integrity, public accountability, institutional resilience, European public administration

CHALLENGES OF MANAGEMENT DURING WARTIME: AN ANALYSIS OF A PERSONAL REFLECTIVE DIARY OF A NURSING DEPUTY DIRECTOR

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Abstract
This paper preseents findings of a study to identify challenges facing a nursing deputy director, recorded in a personal reflective diary during the 12-Day Israel-Iran War in 2025, during which nursing administration staff has played a critical role in managing this crisis. A deputy director of nursing describes these experiences in her diary. The study is conducted according to qualitative methods, documenting data in a reflective diary and content analyzing them. The findings have yielded five core themes: interpersonal staff communication, management fears, feelings of guilt in management, home support resources, and decision-making at the nursing deputy director level during wartime. The conclusions illustrate that nursing administrators play an essential role in managing challenges during wartime, and it is essential to invest in management training programs for various crises. The paper recommends a continued research of the challenges and decisions-making nursing administrators face in crises, particularly those related to war.
Keywords: Interpersonal staff communication, decision-making during wartime, management fears, guilt feelings, home support resources.

COLLABORATIVE GOVERNANCE AND URBAN ADMINISTRATIVE CAPACITY: EVIDENCE FROM EU-FUNDED URBAN DEVELOPMENT PROJECTS IN ROMANIA

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Abstract
This study examines the relationship between collaborative governance and the implementation of European Union-funded urban development projects in Romania during the 2014–2024 programming period. Building on collaborative governance and network governance perspectives, the research explores how interinstitutional cooperation between local authorities, universities, non-governmental organizations, and private actors influences the administrative capacity of Romanian municipalities in accessing and implementing projects financed through the European Union Cohesion Policy.
The study employs a qualitative-comparative research design focused on urban localities characterized by different levels of administrative capacity and institutional collaboration. The empirical analysis relies exclusively on publicly accessible official data, including the European Commission Cohesion Open Data Platform, the Kohesio database, Eurostat regional statistics, national implementation reports, and local strategic development documents related to the 2014–2024 programming period.
The paper investigates several urban case studies, including municipalities recognized for significant absorption of European funds and the implementation of integrated urban development initiatives in areas such as sustainable mobility, energy efficiency, urban regeneration, and smart city development. Particular attention is given to the role of collaborative partnerships, multi-actor governance arrangements, and specialized administrative structures for European project management.
The findings suggest that municipalities characterized by stronger collaborative governance mechanisms and more developed interinstitutional networks tend to demonstrate higher performance in attracting and implementing EU-funded urban development projects.
The article contributes to the literature on collaborative governance and urban development by providing an empirically grounded assessment of the interaction between institutional cooperation, administrative capacity, and local development performance within the context of European Cohesion Policy implementation in Central and Eastern Europe.
Keywords: collaborative governance, urban development, EU funds, network governance, policy implementation.

FROM FRAGMENTED CLARITY CONSTRUCTS TO CULTURAL CAPABILITY: A THEORETICAL MODEL OF ORGANIZATIONAL CULTURE CLARITY

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Abstract
This article presents a theoretical model for Organizational Culture Clarity in organizations facing ambiguity, transformation, and institutional pressure. While organizational culture research has advanced understanding of shared meanings, values, assumptions, climates, and behavioral norms, much of the literature addresses clarity only indirectly through constructs such as role clarity, communication clarity, leadership consistency, psychological safety, and relational coordination. This fragmentation constrains organizational theory's ability to explain how clarity operates as a cultural condition that supports coherence, alignment, and collective action. The article contends that contemporary organizations must reconceptualize clarity from an isolated managerial attribute to a strategic cultural capability. This perspective is especially pertinent in the European context, where discussions of resilience, institutional transformation, strategic autonomy, and sustainable work increasingly depend on organizations' ability to maintain coherence and adaptability amid uncertainty, alongside governance, regulation, and technological policy. Organizational Culture Clarity is defined as the degree of transparency, alignment, and coherence that enables employees to understand and enact the organization's mission, values, roles, relationships, processes, and leadership expectations. The proposed model identifies three interdependent dimensions: organizational clarity, leadership clarity, and relational clarity. Organizational clarity encompasses mission, structure, roles, processes, communication, and internal identity. Leadership clarity involves direction, consistency, developmental support, and value-based behavioral modeling. Relational clarity addresses

collaboration norms, shared expectations, trust, conflict resolution, and interpersonal coordination. This article contributes to the organizational culture and people management literature by synthesizing fragmented clarity-related constructs into a unified theoretical model and by positioning clarity as a cultural capability essential for organizational coherence, employee experience, and future empirical research.
Keywords: organizational culture; organizational coherence; organizational clarity; organizational ambiguity; people management.

HEAD NURSES AS CHANGE LEADERS IN DIGITAL HEALTH GOVERNANCE: A LITERATURE REVIEW OF ORGANIZATIONAL READINESS FOR DIGITAL TRANSFORMATION IN ISRAELI PUBLIC HOSPITALS

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Abstract
Digital transformation is increasingly reshaping healthcare systems, influencing not only clinical processes, but also organizational structures, leadership practices, and decision-making pathways. In public hospitals, where complexity, interprofessional coordination, and continuous adaptation are central to daily operations, digital transformation presents both strategic opportunities and organizational challenges. In Israel, the expansion of digital health systems, including clinical information systems, digital infrastructures, and decision-support technologies, has become a key component in strengthening care quality, patient safety, and organizational efficiency.
This presentation explores the strategic role of head nurses as change leaders in digital health governance within Israeli state-owned general hospitals. It is based on a literature review integrating current scholarship on health information systems, nursing leadership, organizational change, digital innovation, and healthcare transformation. At the center of this discussion is Organizational Readiness for Change (ORC), used as a conceptual lens to better understand how healthcare organizations adopt and sustain digital transformation.
The analysis highlights head nurses as critical intermediaries between organizational policy, senior management, clinical teams, and day-to-day practice. Their leadership role extends beyond operational supervision to strengthening staff commitment to change, identifying workflow and implementation barriers, facilitating interdisciplinary collaboration, supporting technology adoption, and reducing organizational resistance during transition processes.
This presentation proposes a conceptual framework linking nursing leadership, organizational readiness, and digital health governance in the context of complex public healthcare systems. It argues that successful digital transformation depends not only on technological infrastructure, but also on local leadership, communication, team capability, and the human dimensions of organizational change. These insights may contribute to broader discussions on healthcare governance, leadership, and policy strategies for managing digital transformation in public hospitals
Keywords: healthcare system; nurses; organizational policy; healthcare governance, leadership.

EUROPEAN GOVERNANCE, INSTITUTIONAL TRANSFORMATION, AND INTEGRATION: AN EMPIRICAL ANALYSIS OF ROMANIA

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Abstract
The dynamics of European governance are shaped by complex processes of differentiated integration, Europeanization, and institutional transformation, with implications for member states, including

Romania. The purpose of this paper is to explain how the European Union is redefining its governance framework under the impact of enlargement and systemic crises, particularly the eurozone crisis. The objective is to analyze the degree of Romania's convergence with the acquis communautaire and the European Union average.
The model of constrained adaptive governance describes the European Union's tendency to experiment with functional centralization during times of crisis, while maintaining significant political pressure to deepen integration.
The research methodology employed combines theoretical analysis with an empirical approach based on relevant economic indicators, using Romania as a case study to assess the effects of Europeanization and the implementation of the acquis communautaire. The results highlight partial but unevenly distributed economic and institutional convergence, confirming the differentiated nature of European Union integration.
In conclusion, European governance is viewed as a flexible and adaptive system in which institutional transformation is driven by the interplay between crises, structural constraints, and processes of Europeanization. There is no complete standardization among member states, as they evolve at different paces
Keywords: European governance, differentiated integration, Europeanization, institutional transformation, the acquis communautaire

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