

LISTA DE LUCRĂRI A CANDIDATULUI

DR. CĂPUŞNEANU SORINEL

A) Teza de doctorat

1. *Metoda calculării costurilor de proces (ABC) și posibilități de aplicare a ei în industria textilă din România*, conducător științific prof.univ.dr. Ladislau Possler, susținută la Academia de Studii Economice București în data de 19.10.2006.

B) Cărți publicate și capitole în cărți

Cărți publicate

1. Ionica Oncioiu, Gary Cokins, Sorinel Căpușneanu, Ioan Dan Topor (Coordinators), *Management Accounting Standards for Sustainable Business Practices*, IGI-Global 701 E. Chocolate Ave. Hershey, PA 17033, USA, 350 pages, 2020, ISBN13: 9781799801788, ISBN10: 1799801780, EISBN13: 9781799801801, DOI: 10.4018/978-1-7998-0178-8.

<https://www.igi-global.com/book/management-accounting-standards-sustainable-business/226979>

2. Attila Szora Tamaş, Sorinel Căpușneanu, Dan Ioan Topor, *Deontology and Accounting Expertise. Judicial Accounting and Tax Expertise*, Lambert Academic Publishing, Germany, 190 pages, 2019, ISBN 978-620-0-08202-2.

<https://www.lap-publishing.com/catalog/details/store/gb/book/978-620-0-08202-2/deontology-and-accounting-expertise?search=Deontology%20and%20Accounting%20Expertise>

3. Sorinel Căpușneanu, Ileana-Sorina Boca (Rakos), *Using ABB-ABC-ABM Tryptic for Improving Performances. Case of Coal Extractive Industry*, Lambert Academic Publishing, Germany, 232 pag., 2013, ISBN 978-3-659-41253-0.

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4. Sorinel Căpușneanu, *Contabilitatea de gestiune. Instrument de evaluare a performanței*, Editura Universitară, 244 pag., 2013, ISBN 978-606-591-840-5.

<http://www.editurauniversitara.ro/carte/contabilitate-2/contabilitatea-de-gestiune-instrument-de-evaluare-a-performantei/10649>

5. Sorinel Căpușneanu, *Elemente de management al costurilor*, Editura Economică, București, 302 pag., 2008, ISBN 978-973-709-384-4.

http://www.edecon.ro/carte/540/elemente-de-management-al-costurilor_sorinel-capusneanu/

6. Sorinel Căpușneanu, *Contabilitate de gestiune. Studii aplicative și teste-grilă*, Editura Economică, București, 374 pag., 2006, ISBN 973-709-162-0.

7. Sorinel Căpușneanu, *Contabilitatea de gestiune și calculația costurilor. Aplicații*, ediția a doua revizuită și adăugită, Ed. Economică, București, 280 pag., 2003, ISBN 973-590-795-X.
8. Sorinel Căpușneanu, *Contabilitatea de gestiune și calculația costurilor. Aplicații*, Ed. Economică, București, 224 pag., 2002, ISBN 973-590-625-2.

Capitole în cărți

1. Căpușneanu, S., Topor, D. I., (Oprea) Constantin, D. M., Marin-Pantelescu, A. (2020). *Management accounting in the Digital Economy: Evolution and Perspectives*. In I. Oncioiu, *Improving Business Performance through Innovation in the Digital Economy* (Eds.) (pp. 156-176), Hershey, PA: IGI Global, USA, chapter 11, 21 pages, ISBN13: 9781799810056, ISBN10: 1799810054, EISBN13: 9781799810070, DOI: 10.4018/978-1-7998-1005-6, 272 pages.

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2. Cokins, G., Căpușneanu, S. (2020). *Management Accounting: The Sustainable Strategy Map and its Associated Sustainability Balanced Scorecard*. In I. Oncioiu, G. Cokins, S. Căpușneanu, D.I. Topor (Eds.), *Management Accounting Standards for Sustainable Business Practices* (pp. 1-26), Hershey, PA: IGI Global, USA, chapter 1, 26 pages, ISBN13: 9781799801788, ISBN10: 1799801780, EISBN13: 9781799801801, DOI: 10.4018/978-1-7998-0178-8.

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3. Căpușneanu, S., Topor, D. I., Constantin, D.-M., Manole, A., Ştefan Hint, M. (2020). *Environmental Management Accounting: A Business Perspective on the Policies, Analyzes and Benefits of its Implementation*. In I. Oncioiu, G. Cokins, S. Căpușneanu, D.I. Topor (Eds.), *Management Accounting Standards for Sustainable Business Practices* (pp. 27-51), Hershey, PA: IGI Global, USA, chapter 2, 25 pages, ISBN13: 9781799801788, ISBN10: 1799801780, EISBN13: 9781799801801, DOI: 10.4018/978-1-7998-0178-8.

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4. Constantin, D.-M., Topor, D. I., Căpușneanu, S., Manole, A. (2020). *Sustainability Reporting: Stakeholders and Reporting of Sustainability Accounting Information*. In I. Oncioiu, G. Cokins, S. Căpușneanu, D.I. Topor (Eds.), *Management Accounting Standards for Sustainable Business Practices* (pp. 92-117), Hershey, PA: IGI Global, USA, chapter 5, 26 pages, ISBN13: 9781799801788, ISBN10: 1799801780, EISBN13: 9781799801801, DOI: 10.4018/978-1-7998-0178-8.

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5. Türkeş, M. C., Topor, D. I., Căpușneanu, S., Constantin, D.-M. (2020). *Sustainable Business Practices and Their Influence on Manager Decisions: Transversal Study*. In I. Oncioiu, G. Cokins, S. Căpușneanu, D.I. Topor (Eds.), *Management Accounting Standards for Sustainable Business Practices* (pp. 138-167), Hershey, PA: IGI Global, USA, chapter 7, 30 pages, ISBN13: 9781799801788, ISBN10: 1799801780, EISBN13: 9781799801801, DOI: 10.4018/978-1-7998-0178-8.

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6. Constantin, D.-M., Căpușneanu, S., Topor, D. I., Aslam, H. D. (2020). *Circular Economy and Circular Business Models in the Actual Global Ecological Context: Various Approaches*. In I. Oncioiu, G. Cokins, S. Căpușneanu, D.I. Topor (Eds.), *Management Accounting Standards for Sustainable Business Practices* (pp. 178-197), Hershey, PA: IGI Global, USA, chapter 9, 20 pages, ISBN13: 9781799801788, ISBN10: 1799801780, EISBN13: 9781799801801, DOI: 10.4018/978-1-7998-0178-8.

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7. Anghelache, C., Căpușneanu, S., Topor, D.I., Marin-Pantelescu, A. (2019). *Target Costing and Its Impact on Business Strategy: Computer Program for Cost Accounting and Administration*. In I. Oncioiu (Ed.), *Network Security and Its Impact on Business Strategy* (pp. 20-43), Hershey, PA: IGI Global, USA, chapter 2, 289 pages, ISBN13: 9781522584551, ISBN10: 1522584552, EISBN13: 9781522584568, DOI: 10.4018/978-1-5225-8455-1.

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9. Căpușneanu, S., Topor, D.I., Türkeş, M.C., & Rakoş, I.-S. (2019). *Throughput Accounting: Decisional Informational Support for Optimizing Entity's Profit*. In I. Oncioiu (Ed.), *Throughput Accounting in a Hyperconnected World* (pp. 27-56), Hershey, PA: IGI Global, USA, chapter 2, 362 pages, ISBN13: 9781522577126, ISBN10: 1522577122, EISBN13: 9781522577133, DOI: 10.4018/978-1-5225-7712-6.

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10. Constantin, D.M., Topor, D.I., Căpușneanu, S., & Anica-Popa, A. (2019). *Throughput Accounting and Green Reporting: Decision Support for Enhancing Environmental Performance*. In I. Oncioiu (Ed.), *Throughput Accounting in a Hyperconnected World* (pp. 94-119), Hershey, PA: IGI Global, USA, chapter 5, 362 pages, ISBN13: 9781522577126, ISBN10: 1522577122, EISBN13: 9781522577133, DOI: 10.4018/978-1-5225-7712-6.

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11. Căpușneanu, S., & Topor, D.I. (2018). *Business Ethics and Cost Management in SMEs: Theories of Business Ethics and Cost Management Ethos*. In I. Oncioiu (Ed.), *Ethics and Decision-Making for Sustainable Business Practices* (pp. 109-127). Hershey, PA: IGI Global, chapter 7, 308 pages, ISBN13: 9781522537731, ISBN10: 1522537732, EISBN13: 9781522537748, doi:10.4018/978-1-5225-3773-1.ch007

<https://www.igi-global.com/book/ethics-decision-making-sustainable-business/181511>

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C) Brevete de invenție și alte titluri de proprietate intelectuală – nu este cazul

D) Articole/studii publicate în reviste de circulație internațională ISI cu factor de impact/ISI Proceedings

1. Oncioiu, I., Bunget, O.C., Türkeş, M.C., Căpuşneanu, S., Topor, D.I., Tamaş, A.S., Rakoş, I.-S., Ştefan Hint, M., *The Impact of Big Data Analytics on Company Performance in Supply Chain Management*, Sustainability, 2019, 11(18), 4864, 22 pages, ISSN: 2071-1050, DOI: <https://doi.org/10.3390/su11184864>, in Special Issue "Advances in Decision Making and Data Analysis for Sustainable Operations and Supply Chain Management in the Industry 4.0 Era" (FI 2018=2,592, AIS=0,335)

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2. Marin-Pantelescu, A., Tăchiciu, L., Căpuşneanu, S. and Topor, D.I., *Role of Tour Operators and Travel Agencies in Promoting Sustainable Tourism*, Amfiteatru Economic, 21(52), 2019, pp. 654-669, ISSN: 1582-9146, DOI: 10.24818/EA/2019/52/654 (Indexată în BDI: Clarivate Analytics (Thompson Reuters)/ISI Web of Science, Scopus, EBSCO, Science Citation Index Expanded, Journal Citation Reports/Science Edition) (FI 2018=1,238, AIS = 0,060)

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3. Anghelache, C., Anghel, M.-G., Căpuşneanu, S., Topor, D.I., *Econometric model used for GDP correlation analysis and economic aggregates*, Economic Computation and Economic Cybernetics Studies and Research, 53(1), 2019, pp. 183-197, ISSN: 0424-267X, DOI: 10.24818/ 18423264/53.1.19.12 (Indexată în BDI: Clarivate Analytics (Thompson Reuters)/ISI Web of Science, Scopus, EBSCO, Science Citation Index Expanded, Journal Citation Reports/Science Edition) (FI 2018=0,664, AIS = 0,100)

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4. Oncioiu, I., Căpuşneanu, S., Türkeş, M.C., Topor, D.I., Oprea Constantin, D.M., Marin-Pantelescu, A., Ştefan Hint, M., *The Sustainability of Romanian SME's and their Involvement in Circular Economy*, Sustainability, 2018, 10(8), 2761, 19 pages, ISSN: 2071-1050, DOI: 10.3390/su10082761, in Special Issue "Circular Economy, Ethical Funds, and Engineering Projects". (Indexată în BDI: Clarivate Analytics (Thompson Reuters)/ISI Web of Science, Scopus, EBSCO, Science Citation Index Expanded, Journal Citation Reports/Science Edition) (FI=2,592, AIS=0,335)

<http://www.mdpi.com/2071-1050/10/8/2761/htm>

5. Dan Ioan Topor, Sorinel Căpuşneanu, Attila Szora Tamaş, *An efficient green control (EGC) encouraging environmental investment and profitability*, Journal of Environmental Protection and Ecology 18, No. 1, pp. 191–201, 2017, ISSN 1311-5065, (Indexată în BDI: Clarivate Analytics (Thompson Reuters)/ISI Web of Science, Scopus, EBSCO, Science Citation Index Expanded, Journal Citation Reports/Science Edition), ISI (FI=0,679; AIS=0,030).

<https://docs.google.com/a/jepe-journal.info/viewer?a=v&pid=sites&srcid=amVwZS1qb3VybmFsLmluZm98amVwZS1qb3VybmFsfGd4OjZkNjcxYWI1OTE0ZjVmN2Q>

6. Oana Raluca Ivan, Sorinel Căpușneanu, Dan Ioan Topor, Dana-Maria Oprea (Constantin), *The auditing of the eco-dashboard of a company in the aluminum industry and its impact on sustainability*, Journal of Environmental Protection and Ecology 18, No. 1, pp. 399–409, 2017, ISSN 1311-5065 (Indexată în BDI: Clarivate Analytics (Thompson Reuters)/ISI Web of Science, Journal Citation Reports/Science Edition, Scopus, EBSCO), ISI (FI=0,679; AIS=0,030).

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9. Türkeş, M.C., Oncioiu, I., Aslam, H.D., Marin-Pantelescu, A., Topor, D.I., Căpușneanu, S., *Drivers and Barriers in Using Industry 4.0: A Perspective of SMEs in Romania*, Processes, 2019, 7(3), 153, 20 pages, ISSN: 2227-9717, <https://doi.org/10.3390/pr7030153>, in Special Issue "Process Industry 4.0: Application Research to Small and Medium-Sized Enterprises (SMEs)". (Indexată în BDI: Clarivate Analytics (Thompson Reuters)/ISI Web of Science, Scopus, EBSCO, Science Citation Index Expanded, Journal Citation Reports/Science Edition) (FI 2018=1,963, AIS = 0)

10. Marin-Pantelescu, A., Căpușneanu, S., Topor, D. I., *Assessing the Romanian Tourism Image through the Eyes of Millennials to Improve Tourism Management*, Proceedings of the 12th International Management Conference: Management Perspectives in the Digital Era (IMC 2018), Book Series: International Management Conference, pages 229-265, ISI Proceedings, (Indexată în Clarivate Analytics (Thompson Reuters/ISI Web of Science/Conference Proceedings Citation Index)).

11. Sorin Briciu, Sorinel, Căpușneanu, *Pros and cons for the implementation of target costing method in Romanian economic entities*, Proceedings of the 8th International Conference Accounting and

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E) Articole/studii publicate în reviste de circulație internațională indexate BDI

1. Tatiana Dănescu, Sorinel Căpușneanu, Dan Ioan Topor, Andreea Marin-Pantelescu, Loredana Ciurlău, Alina-Georgiana Solomon, *Comparative Analysis of Master Programs in Bioeconomy and Their Development Perspectives in the Universities of Romania*, Academic Journal of Economic Studies, Vol. 5, No.1, March 2019, pp. 106-113, ISSN 2393-4913, ISSN On-line 2457-5836 (revistă indexată în: EBSCO, RePEc, DOAJ, CEEOL, IndexCopernicus, Open-J-Gate).

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2. Constantin Anghelache, Cristian-Marian Barbu, Mădălina Gabriela Anghel, Sorinel Căpușneanu, *Study of population by domicile and residence. Natural movement and imbalances*, Theoretical and Applied Economics, no. 4/2018, pp. 21-34, ISSN 1841-8678 (revistă indexată în BDI: EconLit, RePEc (IDEAS, Econpapers), DOAJ, EBSCO Publishing, ICAAP).

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4. Dan Ioan Topor, Sorinel Căpușneanu, Dana Maria Constantin (Oprea), Cristian Marian Barbu, Ileana Sorina Rakos (Boca), *ABB-ABC-ABE-ABM Approach for Implementation in the Economic Entities from Energy Industry*, Business and Management Horizons, Volume 5, No. 2, 2017, Macrothink Institute USA, pp. 36-48, ISSN: 2326-0297, (revistă indexată în BDI: RePEc, Standard Periodical Directory, Google Scholar, Sherpa/ROMEO).

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5. Gary Cokins, Sorinel Căpușneanu, Dan Ioan Topor, Oana Raluca Ivan, *Costurile ascunse ale internalizării serviciilor de contabilitate într-o companie/HIDDEN costs of self-management services of accounting activity in a company*, Audit Financiar, XV, Nr. 2(146)/2017, pp. 164-173/244-253, ISSN: 1583-5812, ISSN Online: 1844-8801 (revistă indexată în BDI: EBSCO, Proquest, Cabells, DOAJ, RePEc, Ulrich's).

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6. Dan Ioan Topor, Cristian-Marian Barbu, Sorinel Căpușneanu, Ileana-Sorina (Boca) Rakos, Dana-Maria Constantin (Oprea), *Decisions based on environmental investments and sustainability*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Special Issue, Volume

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7. Dana-Maria (Oprea) Constantin, Dan Ioan Topor, Sorinel Căpușneanu, Cristian-Marian Barbu, Elena Bogan, *The monitoring of carbon monoxide air pollutant, as part of the air quality management. Case study: the Olt county, Romania*, Annales Universitatis Apulensis, Series Oeconomica, nr. 18(2)/2016, pp. 27-34, ISSN 1454-9409 (revistă indexată în BDI: EBSCO, RePEc, EconLit, DOAJ, ProQuest, IndexCopernicus, Ulrich's, Open-J-Gate).

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8. Sorinel Căpușneanu, Dan Ioan Topor, Ileana-Sorina Rakos, Corina Ducu, Anamaria Țepeș-Bobescu, *Improving performances by using cost controlling in the mining industry entities*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Issue 3/2016, pp. 98-108, „Academica Brâncuși” Publisher, ISSN 2344-3685/ISSN-L 1844-7007 (revistă indexată în BDI: EBSCO, Cabells, RePEc, DOAJ, Ulrich's).

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9. Alina-Georgiana Solomon, Sorinel Căpușneanu, *Analysis of budgetary and fiscal convergence scenarios for Romania and Bulgaria in the period 2007-2016*, International Journal of Academic Research in Accounting, Finance and Management Sciences Vol. 5, No.2, April 2015, pp. 93–99, ISSN 2225-8329 (revistă indexată în BDI: EBSCO Host, RePEc, Ulrich's, J-Gate).

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10. Cristian-Marian Barbu, Sorinel Căpușneanu, *Romania's macroeconomic steering in 2015-between enthusiasm and recession risk*, Academic Journal of Economic Studies, Vol. 1, No.4, December 2015, pp. 20–36, ISSN 2393-4913, ISSN On-line 2457-5836 (revistă indexată în: RePEc, DOAJ, Open-J-Gate, CEEOL, Gale Cengage).

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11. Sorin Briciu, Sorinel Căpușneanu, Dan Ioan Topor, Cristian-Marian Barbu, Anamaria Țepeș-Bobescu, *Performance analysis of an entity from construction sector using dashboard*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Special Issue ECO-TREND 2015 – Performance, Competitiveness, Creativity, pp. 74-83, „Academica Brâncuși” Publisher, ISSN 2344-3685/ISSN-L 1844-7007 (revistă indexată în BDI: EBSCO, Cabells, RePEc, DOAJ, Ulrich's).

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12. Letiția-Maria Rof, Sorinel Căpușneanu, *Increase the Performance of Companies in the Energy Sector by Implementing the Activity-Based Costing*, International Journal of Academic Research in Accounting, Finance and Management Sciences Vol. 5, No. 3, July 2015, pp. 139–148, ISSN 2225-8329 (revistă indexată în BDI: EBSCO Host, RePEc, Ulrich's, J-Gate).

http://hrmars.com/hrmars_papers/Article_16_Increase_the_Performance_of_Companies.pdf

13. Sorin Briciu, Sorinel Căpușneanu, Sorina Simona Bumbescu, Raul Burdea, *Economic efficiency analysis of the investment projects in agriculture*, Studia Universitatis Vasile Goldiș Arad, University Press, Economics Series, Vol. 24, Issue 2/2014, pp. 19-33, ISSN 2285-3065, ISSN 1584-2339 (on-line), ISSN-L 1584-2339, (revistă indexată în BDI: DOAJ, Proquest, CEEOL).

<http://publicatii.uvvg.ro/index.php/studiaeconomia/issue/viewIssue/2/20>

14. Mirela Türkeş, Sorinel Căpușneanu, *Strategic Positioning of BCR on the Romanian Banking Market by using the Banking Rating and Early Warning System (CAAMPL)*, International Journal of Academic Research, Vol. 6. No. 4 July 2014, Part B, pp. 221-230, ISSN 2075-4124, E-ISSN 2075-7107 (revistă indexată în BDI: Thomson Reuters Master Journal List, Ulrich's Web, DOAJ, Scirus-Elsevier, EBSCO-Academic Search Complete, Zentralblatt MATH, IndexCopernicus International).

<http://www.eu-print.org/orta.php?go=july2014>

15. Sorin Briciu, Sorinel Căpușneanu, Dan Topor, Raul Burdea *Increase of company performances and shareholders' satisfaction by using design for adaptability (DFA)*, Theoretical and Applied Economics, no. 5/2014, pp. 7-18, ISSN 1841-8678 (revistă indexată în BDI: EconLit, RePEc (IDEAS, Econpapers), DOAJ, EBSCO Publishing, ICAAP).

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G) Alte lucrări și contribuții științifice sau, după caz, din domeniul creației artistice (alte publicații, proiecte de cercetare-dezvoltare pe bază de contract/grant, premii și distincții obținute pentru activitatea didactică și de cercetare etc.).

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2. 2010-2012: *Completarea indicatorilor de rezultat comuni și adiționali prevăzuți în cadrul fișelor măsurilor din PNDR pentru proiectele finalizate până la data de 31.12.2009*, contract de cercetare științifică nr. C "511 11S10003-10 05 2010", Centrul Național de Pregătire în Statistică București, ASE București, total contract 59000 RON, obținut prin competiție, membru.

3. 2007-2009: *Impactul introducerii schemelor de pensii administrate privat cu caracter obligatoriu și respectiv a schemelor de pensii cu caracter facultativ asupra bunăstării gospodăriilor populației-PENSABUN*, contract de cercetare științifică nr.91-065/14.09.2007, director: Mariana Pietreanu, Centrul Național de Pregătire în Statistică București, I.N.C.S.M.P.S. - București, ASE București, total contract 86.000 RON, obținut prin competiție, membru.

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