

---

## **TABLE OF CONTENTS**

---

Editorial EJAFB:

**Veronica GROSU**

Short communications

*Sustainability of Financial Intermediation – The Main Challenge of the Banking Financial System in Romania*

**Anișoara Niculina APETRI**

*The Challenges of Internal Audit, Between Technological Development and New Skills*

**Cristina Gabriela COSMULESE, Mihaela – Ionela SOCOLIUC**

*Short Forward in the Evolution of the Corporate Social Responsibility Concept*

**Camelia Cătălina MIHALCIUC, Denisa Sebastiană IFTINCHI**

*The Accounting Profession in the Digital Era*

**Marius – Sorin CIUBOTARIU**

*Considerations Regarding the Accounting Challenges Derived from the Application of the Accounting Provides in IAS 41*

**Veronica GROSU, Mihaela – Ionela SOCOLIUC**

*Concepts of Identifying and Evaluating Financial Assets*

**Viorel ȚURCANU, Marcela FOCȘA**

*Identification and Assessment of the Financial Risk within the Framework of Economic Entities*

**Camelia Cătălina MIHALCIUC**

*Accounting Instruments Used in Decision Analysis*

**Florin BOGHEAN**

*Growth of Sustainable Economy Based on Imports of Goods and Services in Romania*

**Anamaria-Geanina MACOVEI**

*Short Review On The Process Of Reporting Annual Financial Statements In Accordance With The Accounting Regulations In Romania*

**Elena HLACIUC**

*The Contribution of Disclosure of Non-Financial Information to the Increase of the Quality of Economic-Financial Communication*

**Cristina Gabriela COSMULESE**

**EUROPEAN JOURNAL OF ACCOUNTING, FINANCE & BUSINESS**

---

Volume **XI**/2019

Issue (XXI) / **October** 2019

*E Renewable Energy - the Key Factor for a Sustainable Future*

ISSN 2344-102X

ISSN-L 2344-102X

**Marius- Sorin CIUBOTARIU**