

Author Guidelines

Papers will be written in English or Romanian with a strong recommendation for a number of 6 to 15 pages in Template Form (including tables, figures, and references).

Typing: You may use MS Word 2010-2021.

Page setup: A4 (210 x 297), Margins Top 2 cm, Bottom 2 cm, Right 2 cm, Left 2 cm.

Paper Title: edited in capitals, TNR 14, bold, alignment centered. The title should describe the article's content clearly and precisely. The title should not exceed 50 words on maximum 3 rows.

Authors: one space row down from the paper title, edited in TNR 11, bold, alignment centered, as follows: author's first name in small letters followed by the family name in capitals. Please, do not mention academic title, scientific position etc.

Institution: one space row down from the authors' name, edited in TNR 11, alignment centered. The institution name will be typed in small letters, alignment centered, followed by address: number, street, locality, country.

Corresponding author email and ORCID iD: Please mention the corresponding author email, at one space row down from the name of institutions, edited in TNR 11, small letters, alignment centered.

Abstract: one space row down from the name of corresponding author, edited in TNR 10, as follows: Abstract, in bold characters, alignment left. The text will be typed at one space row down from the name Abstract, edited in TNR 10, in italic characters, alignment justified, no indentation (the row starts right from the left margin) and minimum 100 and maximum 180 words (10 rows).

Abstract will concisely summarize the content of the paper: *Purpose of the article, Methodology, Conclusions, Originality.*

Key words: one space row down from the abstract text, edited in TNR 10, as follows: Key words: edited in bold and italic characters and then maximum 5 representative words in alphabetical order in italics, no bold, alignment left, and dot at the end. The key words ensure the article is correctly identified in abstracting and indexing services.

Subchapters: INTRODUCTION, Literature Review (optional)

MATERIALS AND METHODS, RESULTS AND DISCUSSIONS, CONCLUSIONS, ACKNOWLEDGEMENTS AND REFERENCES will be edited in TNR 12, bold, alignment left, at one space row down from the text.

INTRODUCTION. The introduction should synthetically present the problem being investigated, the background that explains the problem, the reasons for conducting the research, and the importance of the research work in the scientific world.

MATERIALS AND METHODS

In this paragraph, the authors will refer to: databases used; research period, area or region; research methods used; etc. The text will be edited at one space row down from MATERIALS AND METHODS with TNR 12, no indentation (the row starts right from the left margin), alignment justified.

RESULTS AND DISCUSSIONS

In this paragraph, the authors will present the main obtained results in a logical manner, and comment and interpret them correctly from a scientific point of view. The data are analyzed and presented in the form of figures (graphics, figures etc), tables, and/or descriptions of observations. The text will be edited at one space row down from RESULTS AND DISCUSSIONS with TNR 12, (the row starts right from the left margin), alignment justified.

CONCLUSIONS

This paragraph will briefly present the main ideas and results of the research. Conclusions will be concise and clear. Each conclusion will start on a new row. The text will be edited at one space row down from CONCLUSIONS, with TNR 12, not numbered or bullet lists, no indentation (the row starts right from the left margin), alignment justified.

ACKNOWLEDGEMENTS

This paragraph is optional and is dedicated to thank you messages addressed to authorities, institutions or persons which have supported or provided the data collection and processing, organization of experiments, financial support etc. The text will be edited at one space row down from ACKNOWLEDGEMENTS, in TNR 12, (the row starts right from the left margin), alignment justified.

Model:

This research work was carried out with the support of Ministry of Agriculture and Rural Development, Department of Statistics and also was financed from Project PN II Partnership No. 2365/2007.

REFERENCES

In this paragraph, the studied bibliography and cited in the text will be mentioned. It is advisable to cite the most recent papers that are relevant to your work. References will be edited at one space row down from REFERENCES, in TNR 10, alignment justified. The references must be written in alphabetical order by authors' names, in AMA style.

Model:

- *For book:*

Mankiw, N.G, Taylor, M.P. (2017). *Economics*.4th Edition: Cengage Larning EMEA. ISBN 978-1-4737-2533-1

- *For article in a Journal:*

Golochalova, I., Cojocar, M. (2022). Recognition of natural capital in financial reporting in the context of the socio-economic paradigm: practice of the Republic of Moldova and international experience. Scientific Papers. Series "Management, Economic Engineering in Agriculture and rural development", Vol. 22 ISSUE 3, PRINT ISSN 2284-7995. 269-278.

Schaltegger, S.; Zvezdov, D. (2015). Gatekeepers of sustainability information: Exploring the roles of accountants. *J. Account. Organ. Chang.* 333–361. [**Google Scholar**]

- *For article from a page on a Website:*

Fischer, A. et all. (2022, March 3). Financial Accounting Must Enable the Circular Economy. IFAC. Available online: <https://www.ifac.org/who-we-are/leadership/aglaia-fischer> (accessed on 13 January 2021).

- *In the case of a page on a Website, you can use for example:*

European Financial Reporting Advisory Group (EFRAG). European Lab PTF-NFRS Progress Report (up to 31 October 2020). Available online: <https://www.efrag.org/Assets/Download?assetUrl=/sites/webpublishing/SiteAssets/PTF-NFRS%20Progress%20Report%20Final.pdf> (accessed on 20 January 2021).

Official Journal of the European Union (OJEU). Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the Annual Financial Statements, Consolidated Financial Statements and Related Reports of Certain Types of Undertakings. Available online: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32013L0034> (accessed on 6 January 2020).

IFRS Foundation. Consultation paper on Sustainability Reporting. 2020. Available online: <https://cdn.ifrs.org/-/media/project/sustainability-reporting/consultation-paper-on-sustainability-reporting.pdf> (accessed on 13 January 2021)

Tables (if necessary) will be included within the text and edited as follows: each table has to have a number and a title (for example, Table 1. Title), placed above the table itself, edited in TNR 10, alignment centered; the text within tables will be edited with TNR 10 or a smaller font size, depending on situation; it is mandatory that tables are inserted in editable format (not as pictures); all texts and indications included in the tables must be written in English; for all numbers in the article, you should use “.” for decimal separator and “,” for 1000 separator (e.g. 5,920.16); after the table please leave one empty row.

Figures include graphics, schemes, maps etc., and will be included within the text and edited as follows: each type of the ones mentioned above has to have a number and a title (for example, Figure 1. Title), placed below the figure itself, edited in TNR 10, alignment centered; figures’ titles must be written in text, not included in the graphics; figures must have the proper resolution, contrast and sharpness in order to be readable in the printed version; after the figure - one empty row.

Citations in text: all tables and figures must be cited within the text as following: (Table 1); (Figure 1); all the authors you are referring to their work in your paper must be presented in References section and cited within text as following: the citation in text should be in brackets and contain only the author's last name and the year, as for example (Jones, 2005); (Jones & Smith, 2005) - in the case of two authors; In the case of more than two authors, you may use et al. (Jones et al., 2006); in the case of more than one author has reached the same conclusion or worked on the same problem independently, you may list them together in the same brackets, ordering their names in ascending by year and separated by semicolons, as for example (Jones, 2005; Smith, 2009). Notice that the parenthesis is placed at the end of the sentence containing the reference and that punctuation follows the citation.