

BUCHAREST UNIVERSITY OF ECONOMIC STUDIES

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Title of the doctoral thesis:

**THE STUDY REGARDING THE GLOBAL IMPACT OF SPECIFIC
REGULATIONS ON BEHAVIOR OF STATUTORY AUDITORS**

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ABSTRACT

The doctoral thesis entitled “*The study regarding the global impact of specific regulations on behavior of statutory auditors*” makes an original and significant contribution to understanding how international standards, European directives, and national regulations shape auditors’ perceptions, attitudes, and decisions in the context of the dual transformation process driven by the integration of ESG requirements and the acceleration of audit digitalization. The research demonstrates, through a mixed methodological framework – both qualitative and quantitative – that the new regulations do not merely generate technical compliance, but also induce profound behavioral changes, mediated by professional experience, educational background, and organizational culture.

The results of the qualitative investigation, conducted through semi-structured interviews, reveal that auditors perceive the integration of ESG reporting as necessary and inevitable, yet associated with significant challenges, including the lack of international standardization, the ambiguity of indicators, difficulties in obtaining reliable data, and high collection costs. The findings obtained through Data Envelopment Analysis (DEA) confirm significant efficiency differences across auditor categories. The research demonstrates that the auditing profession is caught between two major tensions: on the one hand, the pressure of increasingly complex regulatory compliance, and on the other hand, the need to preserve professional autonomy, critical judgment, and responsibility toward the public interest. Within this fragile balance, the solution identified by the study is to strengthen professional capital through continuous education, integrate emerging technologies within a clear ethical and institutional framework, and reaffirm the auditor’s role not only as a verifier of financial compliance but also as a guarantor of organizational sustainability and transparency.

The theoretical contributions of the thesis lie in articulating an integrated conceptual framework that combines institutional theory, behavioral economics, and critical analysis of regulated professions, providing a new interpretive lens for assessing the impact of regulations on professional behavior. The research demonstrates that the statutory auditing profession is undergoing a profound structural transformation, driven by the intersection of sustainability and digitalization. The thesis shows that the success of this transition depends on the quality of regulations, the level of professional training, and auditors’ ability to integrate ethics and technology into a new model of professional practice. The findings support the view that the future of auditing can no longer be defined by strict compliance, but rather by the capacity to provide relevant, and sustainable assurance to society, investors, and financial markets.

KEYWORDS: *Statutory audit; Regulations; ESG reporting; Audit digitalization; Organizational efficiency and performance; Auditors’ behavior*