

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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CONTENTS

SUMMARY	2
ABSTRACT	3
ACKNOWLEDGEMENTS	4
TABLE OF CONTENTS	5
LIST OF FIGURES AND TABLES	8
LIST OF ABBREVIATIONS	19
INTRODUCTION	23
CHAPTER 1. THEORETICAL AND REGULATORY FRAMEWORK ON STATUTORY AUDIT	36
1.1. EVOLUTION OF REGULATIONS ON STATUTORY AUDIT	36
1.1.1. Formative stage: emergence of the need for audit and the first regulations	37
1.1.2. Consolidation stage: national regulations and audit professionalization ...	38
1.1.3. Contemporary stage: international harmonization and adaptation to emerging risks	40
1.2. IFAC CODE OF ETHICS - PRINCIPLES OF ETHICS AND INDEPENDENCE IN THE AUDITING PROFESSION	43
1.3. THE ROLE AND RESPONSIBILITY OF THE AUDITOR IN THE PUBLIC INTEREST	49
1.4. THE IMPACT OF FINANCIAL CRISIS AND SCANDALS ON THE PROFESSION	53
1.5. SUMMARY OF CHAPTER 1	59
CHAPTER 2. CURRENT TRENDS IN STATUTORY AUDITING	61
2.1. TECHNOLOGICAL INNOVATION AND DIGITALIZATION OF THE AUDIT PROCESS	61
2.2. AUTOMATION AND USE OF ARTIFICIAL INTELLIGENCE IN AUDIT	71
2.3. AUDIT ORIENTED TOWARDS SOLUTIONS AND ADDED VALUE FOR THE CLIENT	80

2.4. THE ROLE OF ESG IN THE TRANSFORMATION OF FINANCIAL REPORTING	88
2.5. INTERNATIONAL STANDARDS ON ESG REPORTING AND AUDITING ..	94
2.6. SUMMARY OF CHAPTER 2	101
CHAPTER 3. EXPLORING STATUTORY AUDITORS' PERCEPTIONS ON DIFFICULTIES, ADAPTABILITY AND EMERGING CHALLENGES IN ESG AND DIGITAL AUDITING	103
3.1. RESEARCH OBJECTIVES AND HYPOTHESES	103
3.2. RESEARCH METHODOLOGY	105
3.3. RESULTS OF THE QUALITATIVE ANALYSIS OF THE SAMPLE STRUCTURE DATA	107
3.4. RESULTS AND DISCUSSIONS ON THE QUALITATIVE ANALYSIS OF CURRENT AND FUTURE PERSPECTIVES ON STATUTORY AUDITING	117
CHAPTER 4. STUDY ON THE TRANSFORMATION OF THE STATUTORY AUDITOR PROFESSION IN THE CONTEXT OF ESG REQUIREMENTS AND DIGITALIZATION THROUGH ANALYSIS OF PERCEPTIONS FROM THE PROFESSIONAL ENVIRONMENT	148
4.1. RESEARCH OBJECTIVES AND HYPOTHESES	149
4.2. RESEARCH METHODOLOGY	150
4.3. RESULTS OF THE ANALYSIS OF THE SAMPLE STRUCTURE DATA	158
4.4. RESULTS OF THE ANALYSIS OF THE PERCEPTION OF STATUTORY AUDITORS ON THE ESG REPORTING MECHANISM	170
4.5. RESULTS OF THE ANALYSIS OF STATUTORY AUDITORS' PERCEPTION OF AUDIT RISK IN ESG REPORTING	203
4.6. RESULTS OF THE ANALYSIS OF THE PERCEPTION OF STATUTORY AUDITORS ON STANDARDIZATION AND DIGITALIZATION IN ESG REPORTING	228
4.7. DISCUSSION ON RESULTS	282

CHAPTER 5. EVALUATING THE EFFICIENCY OF STATUTORY AUDIT FROM THE PERSPECTIVE OF ESG REGULATIONS AND THE IMPACT OF DIGITALIZATION USING DATA ENVELOPE ANALYSIS (DEA)	285
5.1. RESEARCH OBJECTIVES AND HYPOTHESES	285
5.2. RESEARCH METHODOLOGY	287
5.3. RESULTS OF DATA ENVELOPED ANALYSIS TO DETERMINE THE EFFICIENCY OF STATUTORY AUDIT IN RELATION TO ESG REPORTING	289
5.4. DISCUSSION ON RESULTS	306
CHAPTER 6. MODELING THE IMPACT OF ESG COMPONENTS ON ORGANIZATIONAL PERFORMANCE USING AN ECONOMETRIC APPROACH BASED ON PANEL DATA	312
6.1. RESEARCH OBJECTIVES AND HYPOTHESES	312
6.2. RESEARCH METHODOLOGY	314
6.3. RESULTS OF THE ANALYSIS OF THE IMPACT OF ESG COMPONENTS ON ORGANIZATIONAL PERFORMANCE	316
6.4. DISCUSSION ON RESULTS	323
CHAPTER 7. MODELING AUDITORS' PERCEPTIONS REGARDING THE IMPACT OF DIGITALIZATION ON THE AUDIT PROCESS THROUGH AN ECONOMETRIC APPROACH BASED ON PANEL DATA ANALYSIS	327
7.1. RESEARCH OBJECTIVES AND HYPOTHESES	327
7.2. RESEARCH METHODOLOGY	329
7.3. RESULTS OF THE ANALYSIS OF AUDITORS' PERCEPTIONS REGARDING THE IMPACT OF DIGITALIZATION ON THE AUDIT PROCESS	332
7.4. DISCUSSION ON RESULTS	337
CHAPTER 8. CONCLUSIONS AND RECOMMENDATIONS	339
BIBLIOGRAPHY	356
ANNEXES	409

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*