

The International Scientific Conference
“Sustainable Development of Cooperatives and Well-being for All”
EDR₃

June 19-20, 2025

Republic of Moldova, Chisinau

The conference is dedicated to 2025 as the International Year of Cooperatives declared by the UN with the topic *“Cooperatives build a better world”*

Conferința științifică internațională
„Dezvoltarea sustenabilă a cooperativelor și bunăstare pentru toți”
DEC₃

19-20 iunie 2025

Chișinău, Republica Moldova

Conferința este dedicată 2025 – Anului Internațional al Cooperativelor declarat de ONU cu tema *“Cooperativele construiesc o lume mai bună”*

BOOK OF ABSTRACTS | CULEGERE DE REZUMATE

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Conferința științifică internațională

**„DEZVOLTAREA SUSTENABILĂ
A COOPERATIVELOR
ȘI BUNĂSTARE PENTRU TOȚI”**

International scientific conference



2025 International Year
of Cooperatives

JUNE 19-20, 2025

**„SUSTAINABLE DEVELOPMENT
OF COOPERATIVES
AND WELL-BEING FOR ALL”**

CONTEXT

The International Scientific Conference

**“Sustainable Development of Cooperatives
and Well-being for All”**

is organized in the context of the United Nations General Assembly’s declaration of 2025 as the International Year of Cooperatives (IYC), which will be held under the topic “*Cooperatives build a better world*”. It is the second time in history that the UN has dedicated an international year to cooperatives, the first was in 2012.

The Second International Year of Cooperatives, said Li Junhua, Deputy Secretary General of the UN Department of Economic and Social Affairs, is an opportunity to mobilize all stakeholders to support and expand cooperatives worldwide, enhance their innovative contributions to sustainable economic development, social inclusion and accelerate progress towards the Sustainable Development Goals.

Cooperatives play an important role in today’s society and continue to expand and diversify. Globally, the cooperative system associates about one billion members and employs more than 280 million people, representing 10% of all jobs worldwide. The significance of cooperatives is also growing in the European Union. Some 180,000 cooperative enterprises operate here, owned by 163 million members, providing jobs for 5.4 million people.

Consumer cooperatives in the Republic of Moldova offer a wide range of economic and social activities, are part of the global system

CONTEXT

Conferința științifică internațională

**„Dezvoltarea sustenabilă a cooperativelor
și bunăstare pentru toți”**

este organizată în contextul declarării de către Adunarea Generală a Organizației Națiunilor Unite a anului 2025 – Anul Internațional al Cooperativelor (AIC), care va derula sub genericul “*Cooperativele construiesc o lume mai bună*”. Este a doua oară în istorie când ONU dedică un an internațional cooperativelor, primul fiind în 2012.

Al doilea an internațional al cooperativelor, a menționat Li Junhua, subsecretar general al Departamentului pentru Afaceri Economice și Sociale al ONU, reprezintă o oportunitate de a mobiliza toate părțile interesate pentru a sprijini și extinde cooperativele de pretutindeni, a spori contribuțiile lor inovatoare la dezvoltarea economică sustenabilă, incluziunea socială și accelerarea progreselor în atingerea Obiectivelor de Dezvoltare Durabilă.

Cooperativele joacă un rol important în societatea contemporană, fiind în continuă extensie și diversificare. La nivel global, sistemul cooperatist asociază circa un miliard de membri și antrenează peste 280 de milioane de angajați, ce reprezintă 10% din toate locurile de muncă din întreaga lume. Semnificația cooperativelor este în creștere și în Uniunea Europeană. Aici activează cca 180 mii de întreprinderi cooperatiste, deținute de 163 de milioane de membri, oferind locuri de muncă pentru 5,4 milioane de persoane.

Cooperația de consum din Republica Moldova prestează o gamă variată de activități economice și sociale, fiind parte a sistemului

of cooperatives, and are a stable partner in the country's socio-economic policy realization. Based on their democratic principles and the unique way they combine economic and social objectives, cooperatives respond to local needs, play a key role on a global scale, and reflect a set of internationally agreed principles and values. In many ways, cooperatives represent a more humane and equitable face of globalization.

At the same time, the cooperatives' activities are faced with multiple challenges posed by the changing environment, which require novel solutions that respond to global and national challenges and promote the innovative, inclusive, sustainable development of cooperatives. This objective becomes particularly important in the context of the Republic of Moldova's European integration path, through which our country has firmly expressed its adherence to community values and openness to cooperation.

This conference is part of the list of events dedicated to the International Year of Cooperatives, aiming to promote their contribution to the development of society through knowledge and innovation.

Conference goals:

- to dynamize research/development in the field of cooperatives and impulse international cooperation in this context;
- to identify new opportunities in the development of cooperatives and to facilitate the transfer of international good practices to the consumer cooperative sector in the Republic of Moldova;
- promote cooperative values and the national cooperative system in the global context;
- to support the transfer of scientific innovations in the process of initial and continuous vocational training;
- to strengthen the relationship between young researchers, scholars from educational and research institutions in the country and abroad, the business environment, and representatives of central and local public authorities.

Within this scientific forum will take place the dissemination and validation of the results of scientific research on the situation in the field of cooperatives, including consumer cooperatives, the challenges they face, the

mondial al cooperativelor și un partener stabil în realizarea politicii socio-economice a țării. Datorită principiilor democratice și a modului unic în care îmbină obiectivele economice și sociale, cooperativele răspund exigențelor locale, joacă un rol esențial la scară globală, relevând o serie de principii și valori convenite internațional. Sub multe aspecte, cooperativele reprezintă o față mai umană și mai echitabilă a globalizării.

Totodată activitatea cooperativelor se confruntă cu multiple provocări generate de mediul în continuă schimbare, iar aceasta solicită soluții inedite care să răspundă atât provocărilor globale, cât și celor naționale și să impulsioneze dezvoltarea inovativă, incluzivă, sustenabilă a cooperativelor. Acest obiectiv devine deosebit de important în contextul parcursului de integrare Europeană a Republicii Moldova, prin care țara noastră și-a exprimat ferm adeziunea la valorile comunitare și deschiderea spre cooperare.

Prezenta conferință se înscrie în lista evenimentelor consacrate Anului Internațional al Cooperativelor, urmărind scopul de a promova contribuția acestora la dezvoltarea societății prin cunoaștere și inovare.

Obiectivele Conferinței:

- a dinamiza cercetarea/dezvoltarea în domeniul cooperativelor și a impulsiona cooperarea internațională în acest context;
- a identifica noi oportunități în dezvoltarea cooperativelor și a facilita transferul bunelor practici internaționale către sectorul cooperăției de consum din Republica Moldova;
- a promova valorile cooperatiste și sistemul cooperatist național în context global;
- a sprijini transferul inovațiilor științifice în procesul de formare profesională inițială și continuă;
- a fortifica relaționarea între tinerii cercetători, savanți din instituții de învățământ și de cercetare din țară și de peste hotare, mediul de afaceri și reprezentanți ai autorităților publice centrale și locale.

În cadrul acestui forum științific va avea loc diseminarea și validarea rezultatelor cercetărilor științifice privind situația în domeniul cooperativelor, inclusiv celor de consum, provocările cu care se confruntă,

development policies of this sector, the impact on the evolution of society, but also the identification of visions, ideas, innovative, collaborative, inclusive solutions for the development of cooperatives derived from strategies, modern concepts and international best practices.

The conference will provide an effective communication platform for public authorities, academics, businesses, young researchers, and other stakeholders.

politicile de dezvoltare a acestui sector, impactul asupra evoluției societății, dar și identificarea unor viziuni, idei, soluții inovative, colaborative, incluzive de dezvoltare a cooperativelor derivate din strategiile, conceptele moderne și practicile benefice internaționale.

Conferința va reuni pe o platformă eficientă de comunicare autorități publice, mediul academic, mediul de afaceri, tineri cercetători, alte părți interesate.

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of the
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Moldova

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PLENARY SESSIONS

SESIUNI PLENARE

COOPERATIVES: HOW TO SUPPORT AN UNDERESTIMATED ASSET FOR EUROPE

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Abstract

These are difficult times, whether in terms of the geopolitical situation, with conflicts in Europe, or in economic and social terms. This is calling democratic principles into question and leading to an inward-looking attitude. Faced with this situation, cooperatives represent an opportunity because they meet the needs of their members, are economically competitive and uphold the values of long-term solidarity. But this is still not sufficiently recognized by the public authorities, the media and even civil society players. Cooperatives are seen as an exception in the economic and social world, and above all they are not perceived in all their diversity. They need to be seen for what they are and for what they can contribute.

This is what Cooperatives Europe, the organisation representing cooperatives at European level, is willing to reach.

Cooperatives Europe brings together cooperative organisations to define strategic priorities and work together to achieve them. This takes the form of various actions, including advocating the European authorities, communication work and the implementation of European programmes with various partners supportive of cooperatives. Cooperatives Europe's strategy has also defined specific topics such as young cooperators, gender equality and education. Our actions go beyond the EU borders acting as a bridge to support and develop non EU European cooperatives.

Together, we must ensure a cooperative reflex for a sustainable society.

Keywords: cooperatives, strategy, cooperative policies, sustainable development, sustainable society

RECENT TRENDS, CHALLENGES, AND FUTURE OUTLOOK FOR CONSUMER COOPERATIVES IN THE REPUBLIC OF MOLDOVA

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Abstract

Consumer cooperatives continue to play a vital and growing role in Moldovan society, thanks to their wide range of activities and strong social focus. However, in the contemporary fast-changing environment, cooperatives face various challenges due to global, regional, national and local developments.

In response to both internal needs and external pressures, it has become essential to rethink how cooperatives are structured and managed. This includes reevaluating their economic activities, member engagement, ownership models, and motivational systems. These changes are especially important for the Republic of Moldova as it moves towards European integration. To remain relevant and competitive, cooperatives must adopt new strategies and visions that include innovations and inspirations from successful European cooperative practices.

This research aims to analyze the current state of the consumer cooperative system in Moldova, assess the key challenges it faces, and identify strategic directions for its sustainable development. The ultimate goal is to strengthen cooperatives' presence in both domestic and international markets.

A comprehensive methodology was used in this research, combining statistical analysis, economic forecasting, managerial evaluation, surveys, expert interviews, and other research tools. The results have directly contributed to the formulation of the Consumer Cooperatives Development Policy for 2025–2030. The implementation of this strategy is expected to significantly accelerate the growth and modernization of consumer cooperatives across the country.

Keywords: consumer cooperatives, challenges, development strategies, Republic of Moldova

THE DETERMINANTS OF COOPERATIVE LAW: THE COOPERATIVE PRINCIPLES AND SUSTAINABLE DEVELOPMENT - LEGISLATIVE CHALLENGES, BENEFITS FOR ALL -

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Abstract

After establishing that cooperative law must be derived from the cooperative principles enshrined in the 1995 International Cooperative Alliance Statement on the Cooperative Identity (ICA Statement; 'the cooperative principles'), and that it must conform to the legal principle of sustainable development, this contribution discusses several problems lawmakers face when implementing these two determinants of cooperative law in practice.

This dual foundation of cooperative law is not a call for uniformity. Both 'the cooperative principles' and the principle of sustainable development allow and require variations, as uniformity contradicts the person-centered nature of cooperatives and drains the source of (sustainable) development, which is diversity.

*The contribution briefly addresses the challenges of translating 'the cooperative principles' into law and justifies the *raison d'être* of a separate cooperative enterprise law, considering that Corporate Social Responsibility has evolved into a Corporate Social and Societal Obligation for all types of enterprises, and in light of the growing number of laws on social and/or solidarity economy enterprises. It argues that the defining feature permeating the legal form of cooperatives is member democratic participation. This feature continues to distinguish cooperatives and provides an effective mechanism to regenerate social justice - an aspect of the legal objective of cooperatives and a central element of sustainable development.*

However, several barriers hinder member democratic participation. Two stand out: radical structural changes in cooperatives and the de-organization of all enterprise types induced by globalization factors such as digitization, digitalization, and the instantaneous transferability of data.

Keywords: cooperative principles; cooperative law; sustainable development; globalization and enterprise organization

PRIORITIES FOR THE INTEGRATION OF CONSUMER COOPERATIVES OF CENTRAL AND EASTERN EUROPE INTO THE EUROPEAN COOPERATIVE MOVEMENT

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Abstract

In recent years, the European cooperative movement has demonstrated high indicators of sustainable economic development, contributing to the solution of the most acute socio-economic problems of a global nature. One of the important factors of the high competitiveness of European cooperatives has become the processes of their international integration. The subject of the study is the mechanisms, priorities and strategic directions of effective integration of consumer cooperation of Central and Eastern Europe countries into the European cooperative movement. The object of the study is European consumer cooperation. The study identifies achievements and key trends in the development of the European cooperative movement. The defining directions of collaboration of consumer cooperation with European cooperative institutions are summarized. The processes of deepening international integration among European cooperatives through the formation of international strategic unions and alliances are investigated. The main directions of development of bilateral economic relations between enterprises and organizations of consumer cooperation of the countries of Central and Eastern Europe are substantiated.

Keywords: *European cooperative movement, European integration, consumer cooperation, cooperative institutions, competitiveness*

THE SOCIAL ECONOMY AS A DRIVER OF SUSTAINABLE DEVELOPMENT: THE ROLE OF COOPERATIVES IN PROMOTING ECONOMIC INCLUSION AND SOCIAL INNOVATION

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Abstract

The social economy is a crucial component of sustainable development, fostering economic inclusion, social innovation, and community resilience. Cooperatives, as key structures within the social economy, contribute to the creation of equitable jobs, local economic growth, and social cohesion. This paper explores the impact of cooperatives on achieving the Sustainable Development Goals (SDGs), focusing on their role in promoting inclusive economic models and addressing social inequalities.

The study examines European and Romanian policies supporting the social economy, evaluates successful cooperative models, and discusses the challenges and opportunities for cooperative development. This study employs a mixed-methods approach, integrating quantitative and qualitative research methods to provide a comprehensive analysis of the cooperative sector's role in sustainable development. The methodology includes a literature review, case studies, and data analysis.

The findings of this research contribute to understanding how cooperatives function as engines of economic and social transformation, offering policy recommendations for enhancing their impact on economic inclusion and sustainable development.

Keywords: social economy, cooperatives, sustainable development, social innovation, economic inclusion, public policies, European funding, SDGs

YOUTH PERCEPTIONS ON COOPERATIVES IN THE REPUBLIC OF MOLDOVA: ECONOMIC AND SOCIAL POTENTIAL, MOTIVATION, AND EDUCATIONAL PERSPECTIVES

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Abstract

This article investigates how youth in the Republic of Moldova perceive the cooperative model, focusing on its economic and social relevance, motivational drivers, and educational implications. Drawing on data collected through a targeted survey among university students, the study analyses how young people understand, relate to, and evaluate the potential of cooperatives as viable forms of economic and community engagement.

The research reveals that, while interest in cooperative models exists among youth, engagement remains limited due to structural and contextual barriers. These include low visibility of the cooperative sector, limited access to financial resources, and insufficient integration of cooperative principles in educational programs. Additionally, a lack of mentorship and institutional support restricts youth participation in cooperative initiatives.

Based on a review of successful international practices, the article proposes concrete solutions to enhance youth engagement in cooperatives, such as developing cooperative incubators within universities, introducing specialized training modules, and improving policy frameworks that support youth-led cooperative ventures.

The findings underline the importance of fostering a supportive ecosystem in which cooperatives are not only understood but also accessible and attractive to younger generations. Strengthening youth involvement in this sector is essential for building inclusive, sustainable, and locally rooted economies in Moldova and beyond.

This study is carried out within the Subprogram 030101 "Strengthening the resilience, competitiveness and sustainability of the economy of the Republic of Moldova in the context of the European Union accession process", institutional funding.

Keywords: cooperatives, social economy, sustainable development, survey, economic barriers, social engagement, education, youth

COOPERATION AS AN IMPORTANT WAY TO IMPROVE PEOPLE'S WELFARE AND STRENGTHENING THE SOCIAL STRUCTURE OF SOCIETY

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Abstract

Cooperation as an important way to improve people's welfare and strengthening the social structure of society are analyzed in the paper. Cooperatives play an important role in human welfare by providing an opportunity to join resources and efforts to achieve common economic and social goals. They contribute to improving living conditions, especially for the most vulnerable, by providing access to credit, services and common projects. The main aspects of the role of cooperatives in welfare are: economic support - cooperatives help people access finance, technology and markets, which promotes entrepreneurship and job creation; social protection - cooperatives often provide social support, including health services, education and cultural activities, which improves quality of life; overcoming poverty - cooperatives provide non-cash credit and income-generating opportunities, which helps overcome poverty and improve the quality of life; and poverty eradication - cooperatives provide non-cash credit and income-generating opportunities, which helps overcome poverty and improve the quality of life of people with disabilities.

The article was elaborated within the framework of Subprogram 030101 "Strengthening the resilience, competitiveness, and sustainability of the economy of the Republic of Moldova in the context of the accession process to the European Union", institutional funding.

Keywords: cooperative, improving the people's welfare, economic support, social protection, improving the quality of life, poverty prevention, way to overcoming poverty

S1

**POLICIES FOR COOPERATIVE INNOVATION, DEVELOPMENT, AND THE
ENTREPRENEURIAL ECOSYSTEM**

**POLITICI DE DEZVOLTARE INOVATIVĂ A COOPERATIVELOR ȘI ECOSISTEMUL
ANTREPRENORIAL**

THE COOPERATIVE ECOSYSTEM APPROACH: A COLLABORATIVE PATH TO SUSTAINABLE DEVELOPMENT OF COOPERATIVES

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Abstract

Cooperatives are recognized worldwide as a successful business model due to their dual nature, combining economic and social components. They play a significant role in stimulating socio-economic development, showing resilience in the face of challenges and crises, actively contributing to solving societal problems, supporting sustainable development goals, and attracting a steadily growing number of members. However, their potential is not fully harnessed. One of the key reasons is the focus on certain aspects of cooperative activity without a holistic approach to cooperative development grounded in collaborative principles and values. In response to this challenge, international organizations (UN, EC, ICA) recommend implementing the entrepreneurial ecosystem approach in the cooperative sector. It should be mentioned that currently there is no well-defined concept of a cooperative ecosystem. In recent years, the concept of entrepreneurial ecosystems and entrepreneurial ecosystems for social enterprises has evolved. However, we believe that the cooperative sector, as a distinct form of business, requires the development of a unique ecosystem concept. From this perspective, this research analyzes the concepts of entrepreneurial and social ecosystems, highlights the particularities of cooperatives, their distinction from traditional entrepreneurship, and assesses the current challenges they face. Based on this, the foundational elements necessary to create a robust and resilient ecosystem that supports the growth of cooperatives were identified, and the conceptual model of the cooperative ecosystem was conceived and developed. This model encompasses all critical and defining elements for the development of cooperatives, along with the interactions between them. It is growth-oriented, inclusive, resilient to challenges, and adaptable to a constantly changing environment.

Keywords: cooperatives, ecosystem, sustainable development, challenges

TRANSFER PRICING RULES IN THE CONSUMER CO-OPERATIVE SYSTEM

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Abstract

The special tax rules on arm's length transfer pricing, an internationally recognised mechanism regulated by the OECD Transfer Pricing Guidelines for Multinational Enterprises, represent a real challenge for economic agents in the Republic of Moldova. These special rules on transfer pricing apply to both cross-border and local transactions between related persons in order to prevent tax evasion. To ensure compliance with the provisions of the tax legislation in force by

consumer co-operative entities in the Republic of Moldova, several issues need to be clarified. It is necessary to determine whether consumer co-operative entities are subjects of these relationships, i.e., affiliated persons whose transactions may harm the public budget. The particularities of the functioning of the consumer co-operative system in the Republic of Moldova raise questions about the status of local transactions carried out between consumer co-operative entities that benefit from different tax regimes. Last but not least, it is important to clarify the particularities of transfer pricing in the case of the provision of services, including financial services.

Keywords: co-operatives, evasion, taxation, price, transfer

THE IMPACT OF ARTIFICIAL INTELLIGENCE SYSTEMS IN INTERNATIONAL FREIGHT LOGISTICS

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Abstract

In recent years, as a result of the spectacular evolution of artificial intelligence, we identify areas that have been particularly influenced, one of which is represented by international goods logistics systems. Artificial intelligence transforms the entire supply chain, in the sense of optimizing its functionality, automating the relationship with customers and suppliers, specific surveillance and security and generating a series of predictive information. The purpose of this paper is to highlight the areas of optimization and to present the positive elements as well as the downside in the context of implementing artificial intelligence tools.

Keywords: goods logistics, artificial intelligence, customers, suppliers

FENT COOPERATIVES – AN INNOVATIVE PLAN TO SUPPORT AND PROMOTE COOPERATIVISM IN THE VALENCIA REGION

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Abstract

In 2024, Florida Universitaria, in collaboration with the Confederation of Valencian Cooperatives and the University of Valencia, developed a proposal for the Third Plan to Support and Promote Cooperativism in Valencia, known as Fent Cooperatives. This initiative is designed with an innovative, inclusive, and cross-cutting approach to strengthen and expand the cooperative sector in the Valencia Region.

The plan aims to enhance the competitiveness of Valencian cooperatives by focusing on key areas such as social, economic, and environmental sustainability, quality employment, gender equality, youth participation in leadership roles, and the promotion of cooperative values within the Valencian business ecosystem.

Fent Cooperatives is structured around seven main pillars: economic transformation, the strengthening of cooperative enterprises, the promotion of cooperative entrepreneurship, advances in social innovation within cooperativism, reinforcement of cooperatives' social commitment, increased visibility of the sector in the economy, and enhancement of the cooperative institutional framework.

This paper explores the strategic lines, objectives, specific measures, and monitoring indicators of the plan, providing insights into how similar initiatives can be adapted and implemented across other European regions and countries to foster international cooperative development. Additionally, it examines the methodology used in developing the plan, its core measures, and future challenges facing the cooperative sector.

Keywords: Cooperatives, Innovation, Competitiveness, Sustainability, Economic Transformation, Cooperative Visibility

THE CONCEPT OF THE EUROPEAN COOPERATIVE SYSTEM SUSTAINABLE DEVELOPMENT

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Abstract

The authors examine the role of cooperation in achieving sustainable development within the European Union, emphasizing the integration of economic, environmental, and social policies to ensure long-term stability. Sustainable development, a concept introduced in the late 20th century, is explored through the lens of European cooperation mechanisms. Key institutions such as the European Commission, the European Parliament, and funding programs like Horizon Europe and LIFE are highlighted for their crucial roles in supporting environmental initiatives and fostering innovation.

The significance of cooperatives in promoting economic and social sustainability is also emphasized. The authors focus on agricultural and energy cooperatives in Europe, illustrating their positive impact on regional development and energy independence. Challenges facing Ukraine's cooperative sector are analyzed, particularly policy inconsistencies and limited governmental support. The potential for adopting European best practices is discussed as a pathway to strengthening Ukraine's economy.

Prospects for European cooperation are tied to deeper integration of environmental, economic, and social strategies. The authors conclude that sustainable development can only be achieved through active collaboration among states, civil society, and businesses, thereby ensuring economic resilience, social cohesion, and environmental responsibility.

Keywords: sustainable development, European cooperation, cooperatives, economic resilience, environmental sustainability

THE GREEN DILEMMA: ENERGY EFFICIENCY, RENEWABLES AND ECONOMIC CHALLENGES IN EASTERN EUROPE

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Abstract

This study analyzes the factors influencing energy efficiency (EE) in four Eastern European countries: Bulgaria, Poland, Romania, and Hungary, highlighting the green dilemma—a challenge of balancing energy efficiency improvements with economic development. Using a panel data regression approach, the research explores the impact of variables such as energy consumption, the share of renewable energy, and investments in energy efficiency on EE. Four econometric models were employed, with the Two-Stage Least Squares (TSLS) approach ultimately selected as the most appropriate, following Hausman and Sargan tests that confirmed the reliability and validity of the instrumental variables used. The results highlight significant relationships between investments in renewable energy and EE, especially in the context of the ongoing adaptation of these countries to market-based economies and integration into the European Union. The study provides insights into how targeted investments, the adoption of technologies, and policy reforms can improve EE, thus contributing to the sustainable objectives of the green economy.

Keywords: Eastern Europe, energy efficiency, renewable energy, emerging economies, circular economy, energy policies

THE ROLE OF QUALITY MANAGEMENT SYSTEMS IN THE TRANSITION TO A CIRCULAR ECONOMY AND SUSTAINABILITY

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Abstract

The transition to a circular economy and sustainability requires a fundamental shift in the way organizations manage resources, production, and consumption. In this context, quality management systems play a crucial role by providing a methodological framework for process optimization, waste reduction, and increased operational and economic performance. This article explores the intersection of quality principles and circular economy principles, highlighting how the implementation of a quality management system (QMS) contributes to reducing environmental impact and optimizing resource utilization. The fundamental principles of ISO 9001, such as customer focus, continuous improvement, a process-based approach, and evidence-based decision-making, facilitate the adoption of circular practices, including sustainable design, production flow optimization, and waste management through reuse and recycling. Furthermore, the article highlights best practice examples where ISO 9001-certified organizations have successfully reduced waste, optimized processes, and adopted circular business models, thereby aligning with sustainable development goals (SDGs).

Keywords: circular economy, sustainability, quality management, Zero Waste, resource optimization

ASSESSING THE IMPACT OF GENDER INEQUALITY ON THE RISK OF POVERTY: A EUROPEAN CASE STUDY

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Abstract

This study explores the intricate interplay between gender inequality, poverty risk, and economic growth across ten Eastern European member states of the European Union. Despite growing scholarly attention to gender disparities over recent decades, substantial gaps remain—particularly regarding cross-national comparative analyses and the bidirectional dynamics between gender inequality and key macroeconomic indicators. Drawing on panel data spanning 2009–2023 and employing simultaneous equations models, the paper examines how gender-based disparities in employment and wages, female labour force participation, and long-term unemployment among women shape both poverty levels and GDP. The empirical findings underscore that gender inequality-related variables are critical determinants of poverty risk and economic performance. Notably, even when controlling for core economic variables such as labour productivity and investment, gender inequality indicators continue to exert a statistically significant impact on both poverty and economic outcomes.

Keywords: Eastern Europe, poverty, gender gap, gender inequality, GDP

OPTIMIZING THE FINANCIAL POTENTIAL OF THE COOPERATIVE ENTERPRISE IN LINE WITH THE CHALLENGES OF THE BUSINESS ENVIRONMENT

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Abstract

A business proves to be profitable if the income it generates covers the expenses incurred for its development and ensures added value represented by profit. In this regard, the analysis of issues related to the efficient use of financial potential and its influence on the increase in profit and profitability acquires particular relevance and practical applicability. From this perspective, the basic benchmarks of the research focus on the analysis of financial indicators and the level of financial stability, in order to identify the determining factors for improving the financial situation of enterprises in the consumer cooperative system, as well as enhancing the management of financial factors that impact the results of their activities. Given the complexity of the subject, both general and specific scientific research methods are employed (research and comparison, scientific abstraction, qualitative and quantitative analysis). These methods allow for highlighting the causality of economic processes and behaviors, trends and determining factors, as well as substantiating scientific conclusions. Research studies, resources from the global information system, periodical scientific and specialized literature, and authors' observations were used as the theoretical and methodological basis of the paper.

Keywords: cooperative enterprise, added value, financial stability, business environment

WAYS TO ENGAGE LOCAL COMMUNITIES IN TOURISM INITIATIVES THROUGH COOPERATIVE MODELS

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Abstract

Involving local communities in tourism initiatives through cooperative models is a vital tool for sustainable regional development. Shared ownership, democratic governance, and fair income distribution enable residents to create unique tourism products that reflect the cultural and natural characteristics of their area. Cooperatives not only increase employment and income but also foster a responsible attitude toward environmental preservation, making the region more attractive to environmentally conscious tourists. Collective action promotes social cohesion and empowers the community by supporting infrastructure projects and organising educational and cultural events. Through open dialogue and the exchange of ideas, local cooperatives quickly adapt to market changes and find creative solutions to attract tourists. This approach harmonizes the interests of the community and visitors, creating a space for interaction, cultural exchange, and sustainable prosperity in the region.

Keywords: cooperative models, local communities, sustainable tourism, economic development, environmental responsibility, social cohesion

DEVELOPMENT OF THE REGIONAL ECONOMY THROUGH ECONOMIC CLUSTERS

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Abstract

Clusterization of the economy is becoming an important tool of regional development. The formation and expansion of clusters facilitate economic specialization, innovation, and increased competitiveness of regional markets. Clusters contribute to the integration of enterprises, research institutions, and governmental organizations, creating synergies that enhance productivity and sustainable economic growth. The article considers the essence of clusters, analyzes various approaches to the cluster's classification, cluster's characteristic features that contribute to the dynamic development of regional economies. The relevance of this issue is due to the need to find effective tools for managing sustainable regional development, which can be achieved through the rational clustering of economic activity.

Keywords: clusters, clustering, region, sustainable development, classification metrics, productivity

DIGITALIZATION OF SMES IN THE REPUBLIC OF MOLDOVA THROUGH ERP SOLUTIONS: EMPIRICAL ANALYSIS OF THE DEGREE OF IMPLEMENTATION AND LIMITING FACTORS

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Abstract

The digitalization of small and medium-sized enterprises (SMEs) in Moldova through ERP systems has become a crucial factor in enhancing business efficiency and competitiveness. This study empirically analyzes the degree of ERP adoption among Moldovan SMEs and identifies key limiting factors. The research is based on a survey of SMEs, assessing their level of digital transformation and the challenges they face in ERP implementation. Findings indicate that financial constraints, lack of qualified personnel, and resistance to change are major barriers to adoption. Additionally, technological infrastructure and regulatory frameworks play a significant role in shaping ERP implementation success. The study highlights the need for targeted support measures, including financial incentives and training programs. The conclusions provide practical recommendations for policymakers and business leaders to accelerate ERP adoption and digital transformation in Moldova's SME sector.

Keywords: ERP, SMEs, digital transformation, implementation barriers, business efficiency

INNOVATIVE BUSINESS MODELS FOR SUSTAINABLE COOPERATIVES IN THE REPUBLIC OF MOLDOVA

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Abstract

This research explores innovative business models for sustainable cooperatives in the Republic of Moldova, a country facing significant economic and social challenges. The study examines how cooperatives can adopt modern practices and technologies to enhance their competitiveness, improve members' livelihoods, and contribute to sustainable development. The research focuses on several key areas, including the implementation of digital technologies to improve supply chain efficiency and market access; the development of value-added products and services that meet the growing demand for sustainable and ethical consumption; the adoption of circular economy principles to reduce waste and promote resource efficiency; and strategies for strengthening cooperative governance and promoting member participation. By analyzing successful case studies and best practices, this research aims to provide practical recommendations for cooperatives in Moldova to thrive in a competitive and rapidly changing environment. Furthermore, this study will investigate possibilities of attracting funds for cooperatives from different grant programs. The findings highlight the importance of innovation, collaboration, and a strong commitment to sustainability in ensuring the long-term success of cooperatives in the Republic of Moldova.

Keywords: sustainable cooperatives, Innovative Business Models, Economic development, Digital technologies

ECONOMETRIC MODELLING OF SUNFLOWER PRODUCTION: A QUANTITATIVE ANALYSIS

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Abstract

The article provides an in-depth analysis of the dynamics of sunflower production in the Republic of Moldova, employing modern econometric methods to identify and quantify the key factors influencing yield and export potential of this strategic crop. A multiple regression model is applied, incorporating critical variables such as cultivated area, climatic conditions (precipitation and average seasonal temperatures), the level of technological inputs, and international prices for sunflower oil. The empirical analysis highlights the causal relationships between these variables and the volume of production, offering a rigorous scientific framework to support agricultural policy-making. The study's findings underscore the importance of investing in the modernization of agricultural technologies, adapting to climate change, and integrating the national agricultural market into global value chains. Based on the conclusions drawn, strategic directions are proposed to enhance the competitiveness of the sunflower sector both nationally and within the broader context of international trade. This research contributes to strengthening the analytical foundation necessary for the development of sustainable and effective agricultural policies.

Keywords: sunflower, econometric model, agricultural production, yield, export

SMALL AND MEDIUM-SIZED ENTERPRISES IN THE REPUBLIC OF MOLDOVA AND THEIR ROLE IN THE NATIONAL ECONOMY

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Abstract

Small and medium-sized enterprises (SMEs) play an essential role in the economy of the Republic of Moldova. They are the real pillars of the national economy, contributing significantly to job creation, local infrastructure development, market diversification, and revenue generation for the state budget. Although the Republic of Moldova is a country with an emerging economy, SMEs are the engine of sustainable economic growth, providing development opportunities for both rural and urban areas. This article aims to analyze the importance of SMEs in the Moldovan economy, explore the challenges faced by these enterprises, and discuss measures that can be taken to support this vital sector.

Keywords: national economy, GDP, budget, impact, financial support, investment

THE ROLE OF THE NATIONAL REGULATORY FRAMEWORK IN STIMULATING RESEARCH AND INNOVATION TO SUPPORT THE ENTREPRENEURIAL ECOSYSTEM AND COOPERATIVE DEVELOPMENT

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Abstract

In today's transition toward a knowledge - and innovation - based economy, the national regulatory and policy framework plays a vital role in shaping an inclusive, sustainable, and functional entrepreneurial ecosystem. The Republic of Moldova aims to reorient its economic growth model; however, the national research, development, and innovation (RDI) system remains weakly connected to the productive sector, including cooperatives. This paper examines the impact of Moldova's national framework for RDI on economic development, with a particular focus on how public policy can foster innovation in cooperatives and small enterprises. It provides a critical assessment of existing policies and outlines strategic directions to strengthen cooperatives as dynamic actors in innovation and drivers of economic progress.

Keywords: *innovation policy, research and development, national legislation, entrepreneurial ecosystem, cooperative development, economic growth*

FORMATION OF INVESTMENT CAPITAL OF ENTERPRISES: NEW CHALLENGES AND APPROACHES

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Abstract

The necessity of forming investment capital by enterprises to ensure stable functioning and development is substantiated. The importance of utilizing various sources by enterprise management during the formation of investment capital is emphasized. It is noted that the formation of investment capital in modern conditions faces numerous new challenges caused by both global economic trends and the specific characteristics of national economic development.

Attention is drawn to the need for enterprises to adapt to challenges such as rising debt capital costs, increasing macroeconomic instability, digitalization and technological transformations, the growing role of venture and private capital, financial restrictions and regulatory risks, and high competition for investment resources.

To adapt and achieve sustainable growth under these conditions, enterprise management must implement innovative approaches to forming investment capital, including crowdfunding and crowdinvesting, attracting investment funds and obtaining grants, utilizing financial technologies, corporate financial instruments, digital assets, and blockchain technologies, integrating public-private partnerships, and conducting investment analysis using artificial intelligence and Big Data.

Keywords: *investment capital, enterprise, management, technologies, resources, challenges, approaches*

MARKET POTENTIAL FOR MOLDOVAN NATURAL HONEY IN SWEDEN

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Abstract

The distribution of natural honey in the Swedish market is a finely tuned process, orchestrated by an array of essential stakeholders. It encompasses the entire journey, starting with honey production in Moldova and culminating in the product's availability to Swedish consumers. Each participant in this distribution network plays a vital role, contributing to the seamless flow of honey products into Sweden's retail landscape. An examination of these roles and interconnections offers a comprehensive view of how natural honey finds its way to Swedish consumers, whether on supermarket shelves, in local cafés, or through digital retail platforms.

Keywords: market place, distribution channels, Quality management systems, Export requirements

S2

**THE SUSTAINABLE DEVELOPMENT OF COOPERATIVES AND THEIR
CONTRIBUTION TO ACHIEVING THE SDGs**

**DEZVOLTAREA SUSTENABILA A COOPERATIVELOR ȘI CONTRIBUȚIA LOR LA
REALIZAREA ODD**

INTERNATIONAL YEAR OF COOPERATIVES 2025: COOPERATIVES IN SUSTAINABLE DEVELOPMENT AND AGENDA 2030

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Abstract

With the proclamation of the International Year of Cooperatives 2025, a new opportunity arises to strengthen the role of cooperatives in achieving the Sustainable Development Goals (SDGs). With only five years remaining until the 2030 deadline, current progress is proving insufficient. The United Nations General Assembly has assigned cooperatives a renewed strategic role in promoting economic, social, and environmental development. Its Resolutions recognise cooperatives as key actors in the fight against poverty, hunger, and environmental degradation. This study focuses specifically on United Nations resolutions, highlighting references to Goal 13 of the 2030 Agenda (Climate Action) and the 2024 UN General Assembly Report on the implementation status of the SDGs. The paper also presents selected case studies of international cooperatives engaged in environmental initiatives. The International Year of Cooperatives 2025 represents a strategic opportunity to strengthen the legal recognition of cooperatives within the framework of international environmental law and to promote the implementation of the core principles of the 2030 Agenda for Sustainable Development. The contribution is structured into four sections: definition of cooperative principles, UN legal framework, cooperation and sustainable development, and final considerations.

Keywords: International cooperatives; International law; UN Resolutions; Agenda 2030; Climate Change

TRENDS IN THE DEVELOPMENT OF AGRICULTURE IN THE WORLD AND IN THE EU COUNTRIES. QUANTITATIVE AND STRUCTURAL CHANGES. REGIONAL DIFFERENCES.

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Abstract

The study is part of the project "Regional Disparities and Sustainable Development of Socio-Economic Regions in Bulgaria" within the framework of the international project Invest2, with the participation of the University of Agribusiness and Rural Development. The aim of the research is to clarify the trends in the development of agriculture worldwide and in the EU countries, its quantitative and structural changes, and the main regional differences. The main research methods include comparative and retrospective analysis, as well as statistical data processing methods. Results from the authors' previous research were also used. The main sources of data are the Food and Agriculture Organization (FAO), the EU Statistical Office (EUROSTAT), and the National Statistical Institute (NSI). The analysis of the results of the present study provides grounds for some conclusions related to the trends and prospects for the development of agriculture worldwide, in the EU, and in Bulgaria.

Keywords: agriculture, sectoral structure, territorial structure, regional differences

INTERNATIONAL COOPERATION - IMPORTANT ENGINE FOR INNOVATION AND ECONOMIC DEVELOPMENT

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Abstract

In an increasingly interconnected world, partnerships and collaborations between countries, organizations, and economic entities are fundamental to solving economic challenges and developing new technologies and practices that can transform markets and societies. International cooperation in business financing is an essential aspect of supporting global entrepreneurship and the development of startups in different parts of the world. These partnerships include governments, financial institutions, international organizations, and investors who aim to support business growth through investments, grants, loans, and other forms of financial support.

International cooperation offers cooperative consumer value opportunities for the Republic of Moldova to develop, access essential resources, and learn from the experiences of other countries. Through strategic partnerships, international cooperation can contribute to increasing the efficiency, sustainability, and impact of consumer cooperatives, turning them into an important pillar of the national economy and local communities. Consumer cooperatives in the Republic of Moldova can benefit from international cooperation, given their development potential and the support available in a globalized context.

Keywords: investments, innovations, social impact, sustainable development

THE IMPACT OF WINE TOURISM ON THE SUSTAINABLE DEVELOPMENT OF RURAL AREAS

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Abstract

The Republic of Moldova, one of Europe's oldest and richest wine-growing regions, is transforming wine from a cultural symbol into a strategic tool for rural development. Viticulture remains one of the country's most important economic sectors, with more than 120,000 hectares of vineyards and over 140 registered wineries, increasingly opening up to the general public as part of wine tourism. Moldova has recently started to turn this heritage into a strategic resource by developing wine tourism — a form of sustainable tourism that combines visits to wineries, wine tastings, vineyard walks, and participation in local festivals. Through large-scale events such as National Wine Day (which attracts over 100,000 visitors each year) and projects such as 'Wine of Moldova' and the Moldovan Wine Route, the country has increasingly positioned itself as a genuine tourist destination for wine and culture lovers. Wine tourism has experienced rapid growth, attracting more than 200,000 tourists annually, mostly foreigners, with this figure growing by about 20% each year. Wine tourism also brings multiple benefits: up to 35% of the annual income of some rural localities comes from wine tourism activities, and over 70% of visitors say they would recommend the experience to others, generating a multiplier effect. At the same time, investments in tourism infrastructure and international promotion through events such as National Wine Day contribute to repositioning the Republic of Moldova on the European tourism map.

This paper analyses the impact of wine tourism on rural areas, focusing on the direct and indirect effects in terms of job creation, diversification of the local economy, preservation of cultural heritage, and promotion of regional identity. The conclusions highlight the need for integrated

policies and close cooperation between producers, local authorities, and tourism stakeholders to maximise the benefits of this growing sector.

Keywords: wine sector, tourism, wine tourism, rural development

BOOSTING THE GREEN ECONOMY IN THE REPUBLIC OF MOLDOVA: REALITIES AND PERSPECTIVES

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Abstract

The article examines the main trends in the implementation of green economy realities in the context of sustainable development. This study argues the lack of a single definition of this concept, as well as the lack of awareness of the society for this type of economy, and for these reasons the authors, based on the performed research, determine the relationship between the concept of sustainable development and the concept of "green" economy. This is achieved also through the example of the current economic model of the 'brown' economy, which refers to an economic system based largely on non-renewable resources, fossil fuels and industrial processes, often to the detriment of the environment. The following concrete methods of study have been used: the documentary method, based on accessing and studying bibliographical sources, the analytical method, synthesis, comparison, analogy and others. The authors propose real solutions for the development of the green economy in the national economy. This requires a transition from the established raw material export model of the economy, based on the exploitation of natural capital and the sale of raw materials, to the concept of sustainable development and "green growth".

Keywords: sustainable development, green economy, environmental issues, green growth

LANGUAGE AND SOCIAL PRACTICE IN COOP ITALIA'S 2023 SUSTAINABILITY REPORT

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Abstract

This study examines the 2023 Sustainability Report published by Coop Italia through the lens of linguistic and discourse analysis, focusing on how language is employed to construct a narrative of ethical responsibility and environmental commitment. Drawing on Critical Discourse Analysis (Fairclough, 1995) and Appraisal Theory (Martin & White, 2005), alongside insights into the ideological functions of discourse (van Dijk, 1998), the research explores how Coop articulates its alignment with the United Nations Sustainable Development Goals (SDGs) through rhetorical strategies that promote a shared moral identity.

The analysis highlights the use of inclusive pronouns ("we"), modal expressions ("must," "need to"), and evaluative language ("responsible," "sustainable") to convey urgency and ethical duty. By framing sustainability as a collective, habitual practice rather than a corporate strategy, Coop positions itself as both a moral agent and a cultural mediator.

The report is an informational document; however, it also serves as a performative text that influences consumer behaviour and public discourse. This paper argues that such corporate communications act as vehicles of ideological influence, embedding sustainability within the everyday linguistic practices of civil living. Ultimately, the study shows that language plays a powerful role in shaping how people and institutions understand and respond to environmental challenges.

Keywords: Sustainability, Critical Discourse Analysis, Appraisal Theory, Coop Italia

ALTERNATIVE BUSINESS MODELS IN THE GREEN ECONOMY: ACCESS TO FINANCING AND IMPLEMENTATION OF SUSTAINABLE PROJECTS

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Abstract

In the context of the transition to a green economy, alternative business models – such as cooperatives, social enterprises and other associative forms – play an increasingly important role in promoting economic, social and environmental sustainability. These entities contribute to strengthening local economies, creating green jobs and generating positive impact on communities. However, access to finance remains a major challenge for the development and scaling of these initiatives. The article explores the main sources of financing available for alternative business models in the context of the green economy, including European funds, public-private partnerships, ethical financing mechanisms and innovative financial instruments. It also analyses the structural obstacles that limit the efficient absorption of resources – such as the lack of technical expertise, weak institutional capacity or an unsuitable legislative framework. By reviewing the specialized literature and analyzing relevant case studies, the research highlights the need for coherent public policies, professional training and integrated technical support, aimed at facilitating the implementation and replication of sustainable projects carried out by alternative economic actors. The conclusions emphasize the importance of a systemic approach, centered on cooperation, innovation and social responsibility, in order to achieve sustainable development goals. This research is part of Subprogram 030101 "Strengthening the resilience, competitiveness, and sustainability of the economy of the Republic of Moldova in the context of the accession process to the European Union".

Keywords: green economy, sustainability, green finance, circular economy, alternative business models, public policy

SUSTAINABLE HUMAN RESOURCE MANAGEMENT IN THE CONTEXT OF CONTEMPORARY ORGANIZATIONAL TRANSFORMATIONS

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Abstract

This article explores the importance of sustainable human resource management (HRM) in the context of ongoing organizational transformations, with a specific focus on the Republic of Moldova. As organizations face increasing pressures from digitalization, workforce mobility, demographic shifts, and changing employee expectations, the need to implement sustainable HRM models becomes critical for long-term organizational performance and social stability.

The study aims to analyze the extent to which sustainable HRM practices-such as continuous professional development, employee well-being, ethical leadership, and inclusive policies-are applied in Moldovan organizations. The research methodology combines a review of theoretical literature with empirical investigation, including a structured questionnaire distributed among employees and interviews with HR professionals and managers across various sectors.

The results reveal that while there is growing interest in sustainable HRM, implementation remains inconsistent and often limited to surface-level initiatives. Organizations that invest in long-term employee development and promote participatory leadership tend to report higher retention rates, improved job satisfaction, and increased adaptability to change.

The study concludes with a proposed model for sustainable HRM adapted to the Moldovan socio-economic context, offering both academic insight and practical guidance for policymakers and organizational leaders.

Keywords: sustainable human resource management, organizational change, employee retention, workforce development

NON-REIMBURSABLE FUNDING SOURCES ATTRACTED BY ROMANIA FOR INFRASTRUCTURE MODERNIZATION AND SUSTAINABLE DEVELOPMENT

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Abstract

As a member of the European Union, Romania has at its disposal a series of very diverse funding sources attracted to modernize and expand the infrastructure with the aim of generating national welfare. The most important funding sources that have been absorbed by our country are represented by the Sustainable Development Program, the Modernization Fund, the Operational Program for Transport, the Cohesion Fund as well as other types of local and regional programs. The purpose of this paper is to make a comparative analysis of the non-reimbursable funding sources attracted, how they have impacted the improvement of the infrastructure and how the concept of sustainable development has been implemented in our country.

Keywords: sustainable development, local regional programs

THE ROLE OF THE INSTITUTION OF COOPERATION IN ENSURING SUSTAINABLE DEVELOPMENT

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Abstract

Cooperation plays a key role in ensuring sustainable development by integrating economic, social, and environmental aspects. It promotes efficient resource use, social cohesion, and the

development of responsible business models. Cooperatives, based on the principles of democratic governance, equality, and fair profit distribution, support entrepreneurship, create jobs, and contribute to regional development. As an institution, cooperation ensures the stability of economic relations, reduces transaction costs, and serves as an alternative to market and state mechanisms. It fosters financial inclusion through credit cooperatives, strengthens social cohesion, supports local communities, and helps reduce economic inequality.

An important aspect is the contribution of cooperatives to environmental sustainability: they develop responsible production and consumption models, implement eco-friendly technologies, and support renewable energy and organic farming. Further development of the cooperative movement requires state support and a favorable legislative environment. As an institution, cooperation contributes to achieving the Sustainable Development Goals (SDGs) and shaping a fairer, more stable, and environmentally responsible society.

Keywords: Cooperation, Sustainable Development Goals, Institution

PREMISES, OPPORTUNITIES AND IMPLEMENTATION STRATEGIES OF ECOLOGICAL MARKETING

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Abstract

The development of industry and information technologies has significantly increased the production and consumption capacity of goods and services across various consumer groups. However, these changes have also led to negative consequences such as environmental pollution, climate change, the use of harmful substances in product processing and enhancement, and the emergence of health issues related to the consumption of processed products. At the same time, these developments have sparked growing interest among some consumers in ecological products.

Although research on ecological marketing has been ongoing since the 1970s, issues such as environmental pollution, climate change, and the use of substances hazardous to human health remain active areas of study. In this context, understanding the role of ecological marketing in promoting the concepts of green economy, sustainability, and long-term viability is crucial.

This paper analyzes the notion and concept of ecological marketing, as well as the interconnection between three key themes: productive activities, consumption, and environmental pollution. To clarify these aspects, it employs a critical review of previous research, an assessment of trends and developments in production technologies and consumer needs, along with analysis of original research confirming consumer interest in increasing the consumption of ecological products and reducing environmental pollution. By examining these relationships, the paper aims to provide a comprehensive understanding of how ecological marketing can influence the consumption of ecological products, support the development of the green economy, and contribute to pollution reduction, as well as identify opportunities for optimizing marketing strategies for companies adopting ecological technologies.

Keywords: marketing, ecology, environment, strategy, opportunity, premise

THE ROLE OF FUNDRAISING AS AN ALTERNATIVE METHOD IN BUSINESS FINANCING

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Abstract

Fundraising is the process of soliciting and collecting voluntary contributions of money or other resources by requesting donations from individuals, businesses, charitable foundations, or government agencies. International practice associates fundraising primarily with non-governmental organizations, although there are many known examples of small businesses attracting this type of financing. Promoting fundraising techniques in our country could significantly stimulate the development of local businesses and increase the interest of both local and foreign investors in our national economy.

Keywords: fundraising, investor, finance, business

GEOPOLITICAL TRANSFORMATIONS AND TRADE PROSPECTS: INTEGRATION OF THE REPUBLIC OF MOLDOVA INTO GLOBAL VALUE CHAINS THROUGH STRATEGIC PARTNERSHIPS WITH CHINA

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Abstract

The purpose of this research is to analyze the impact of geopolitical transformations on the integration of the Republic of Moldova into global value chains, with a special focus on the strategic partnerships developed with the People's Republic of China. In the context of a changing international order and intensified geo-economic competition, new trade opportunities are emerging for small states such as the Republic of Moldova, which seek to diversify their external relations and strengthen their position in the global economy.

The originality of the topic lies in the integrated approach to the geopolitical and commercial dimensions of Moldovan-Chinese cooperation, highlighting how bilateral partnerships can facilitate Moldova's access to international networks of production, investment, and technology. The paper explores Moldova's potential to become a logistical and commercial hub in the region, benefiting from global initiatives such as the "Belt and Road."

The importance of the research stems from the need to formulate smart foreign strategies that contribute to reducing economic vulnerabilities, increasing competitiveness, and ensuring the sustainable integration of the Republic of Moldova into the circuits of the world economy. The

methodology used includes documentary analysis of trade agreements and bilateral initiatives, evaluation of relevant economic indicators, case studies on the success of other small states in partnerships with China, as well as consultation of expert opinions in geopolitics and international economics.

The conclusions highlight that the effective integration of Moldova into global value chains depends on the adoption of pragmatic foreign policies, the strengthening of national infrastructure, and the promotion of a favorable investment climate. The strategic partnership with China, if managed in a balanced way, can become a catalyst for economic development and for the diversification of the country's international trade relations.

Keywords: geopolitics, international trade, global value chains, strategic partnership, China, economic integration, Belt and Road Initiative

INNOVATION AND DIGITALIZATION IN THE BIOMASS SECTOR: STRATEGIC DIRECTIONS FOR A SUSTAINABLE FUTURE

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Abstract

In the Republic of Moldova, most of the ecological problems have an anthropogenic origin. A large part of the rural population is poor, does not have access to drinking water and equitable sanitation, on the other hand, the population consciously and unconsciously causes pollution of aquatic resources, groundwater and soil. The majority of the population does not know the elementary norms related to the protection of soil and aquatic resources, nor does it know about the reduction of poverty and expenses through the use of ecological renewable energy. Globally, we are irresponsible for the ecological disaster, the pollution of aquatic resources and soil. This behavior has become the norm for the vast majority of the population. Deforestation and air pollution with CO₂ have caused global warming, which is already causing a lot of damage to our planet.

Keywords: biomass, green energy, ecological renewable energy

INTERNATIONAL EXPERIENCES IN FINANCING ROAD SAFETY AND PUBLIC ORDER FROM A SUSTAINABILITY PERSPECTIVE

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Abstract

This study explores international experiences in the field of financing road safety and public order, highlighting how investments and resource allocation strategies contribute to reducing incidents and protecting lives. The research is based on a comparative analysis of sustainable

financial models adopted by different countries, emphasizing the diversity of funding sources and the integration of public-private partnerships. In a global context marked by accelerated urbanization and increasing security risks, the identification of sustainable financial solutions is essential to maintain a balance between economic, social, and environmental needs.

The study reflects an interdisciplinary approach that includes analysis of the impact of investments in green infrastructure, smart technologies, and educational programs on road safety and public order. In this regard, the administrative and financial challenges requiring the adoption of flexible and adaptive policies are analyzed. The conclusions highlight the importance of global experience exchange, as well as the decisive role of cooperation between authorities, investors, and the community, which is essential for the implementation of sustainable and efficient solutions to improve road safety and public order.

As a result, the study emphasizes the need to adopt sustainable policies that ensure constant alignment with technological developments and current societal requirements, promoting sustainable and efficient solutions.

Keywords: *financing, international collaboration, strategic investments, public order, road safety, sustainability*

FOOD SECURITY – AN AMBITIOUS BUT DISTANT DESIDERATUM. COMPARATIVE STUDY

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Abstract

Globalization is a paradox: extremely advantageous for a few, it marginalizes or excludes two-thirds of the world's population. Poverty eradication and economic and social development are essential for sustainable development. Increased access to productive resources and the existence of effective public institutions are the most important factors in the fight against poverty. Agriculture lies at the very heart of the promised development in the trade negotiation cycle, given that approximately 75% of the world's poor live in rural areas and derive their income from agriculture.

Throughout history, agriculture has developed under the impetus of demographic growth and market expansion. Starting from the dimensions and constitutive elements common to universal indicators of well-being and poverty, this work highlights aspects and challenges regarding social inequality, the vital role of agricultural trade for food security, poverty reduction, and economic growth, in conjunction with the first two Sustainable Development Goals.

Keywords: *poverty, agriculture, quality of life, economic growth*

FROM RESOURCE MANAGEMENT TO A SUSTAINABLE ECONOMY

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Abstract

In the context of global environmental and resource-related crises, effective resource management has become a key condition for the transition toward a sustainable economy. This article addresses the issue of food waste in the Republic of Moldova, highlighting the economic and social impact of the phenomenon and offering perspectives for reducing waste through public

policies, education, and innovation within the supply chain. The paper emphasizes the need for an integrated approach to ensure sustainability in resource use and equity in access.

The study aims to highlight the correlation between consumer behavior, public policies, and the level of food waste, proposing a series of solutions applicable to the socio-economic context of the Republic of Moldova. The research is based on national statistical data, expert analyses, and European best practices.

Keywords: environment, resources, food waste, sustainable economy, resource management

THE ROLE OF SUSTAINABLE PUBLIC PROCUREMENT IN THE DEVELOPMENT OF COOPERATIVES AND COLLECTIVE WELFARE

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Abstract

The role of sustainable public procurement in the development of cooperatives and collective well-being is a current theme in the context of international concerns related to the environment, sustainable economic development and social inclusion. Thus, sustainable public procurement by integrating economic, social and environmental criteria into national public spending, represents a powerful tool for promoting the Sustainable Development Goals.

The central objective of the study is to examine the impact of applying sustainability criteria in the public procurement process on the development of cooperatives.

Due to their community-based organizational structure and integration of sustainable development goals, cooperatives can be recognized as essential beneficiaries. Thus, sustainable public procurement can stimulate public authorities to collaborate with cooperatives on innovative projects, promoting the development of a circular economy, the creation of ergonomic jobs and social progress.

In conclusion, the article encourages the potential of sustainable public procurement to transform allocated financial resources into levers, to contribute to the sustainable development of cooperatives and ensuring social well-being.

Keywords: sustainable public procurement, cooperatives, sustainable development, collective welfare, social responsibility

SUSTAINABILITY IN TELECOMMUNICATIONS BUSINESSES

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Abstract

This article provides pertinent arguments in favor of the fact that the telecommunications industry is evolving rapidly, facing an unprecedented demand for services and a growing need for

sustainability. Communication technologies are the main driver of the development of a number of key sectors of the economy, such as: trade, energy, finance, insurance, education, etc. In this regard, the study of trends in the development of the telecommunications industry is particularly relevant within the framework of the sustainable development of the national economy in the context of the approval and implementation of the postulates of sustainable development. The purpose of the study is to analyze trends in the development of telecommunications services in the context of sustainable development and to identify factors that stimulate the growth of sustainable development of this type of modern business. The study used logical and statistical analysis methods, a systematic approach to the study of trends and factors, tabular and graphical methods, etc. The article analyzes the dynamics of the development of the global telecommunications market. The study highlights the unique role of the telecommunications industry in shaping a sustainable future by connecting communities, facilitating remote work and implementing smart solutions.

Keywords: *telecommunications industry; sustainability, mobile communications, ecology, efficiency*

S3

**DIVERSITY, COMPETITIVENESS, AND RESILIENCE: CHALLENGES AND
OPPORTUNITIES FOR COOPERATIVES**

**DIVERSITATE, COMPETITIVITATE ȘI REZILIENȚĂ: PROVOCĂRI ȘI OPORTUNITĂȚI
PENTRU COOPERATIVE**

COOPERATIVES AS A SOURCE OF COMPETITIVENESS AND SUSTAINABLE DEVELOPMENT

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Abstract

The article examines the importance and viability of cooperatives as a form of business organization. Sustainable business models in cooperatives are responsible for both environmental stewardship and generating economic benefits. These models not only improve the reputation of agricultural brands but also lead to cost savings. It is noted that agricultural cooperation is expanding worldwide and is essential for sustainable economic development, helping to fortify strong and dynamic rural regions. Some associations have reached such a large scale that they are not only represented at the national level but are also actively selling their products for export and opening branches in other countries. In turn, the internationalization of cooperatives plays a key role in increasing the competitiveness and sustainability of agricultural producers. By removing barriers and capitalizing on economic opportunities, cooperatives can effectively navigate the complexities of global markets. Cooperatives also fit into the new format of "social and economic enterprises," which is gaining popularity in Europe. Unlike enterprises that serve the interests of owners or investors, social enterprises operate on the basis of maximizing the reinvestment of profits to further develop the business. The article emphasizes the need for research into the factors contributing to the success of cooperatives in European Union countries in order to implement good practices in the activities of cooperatives, especially agricultural cooperatives, in the Republic of Moldova.

Keywords: cooperatives, business, competitiveness, sustainability, internationalization

THE RESILIENCE OF THE CONSUMER COOPERATIVE IN DÂMBОВИȚA COUNTY - POST COMMUNIST PERIOD ANALYSIS

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Abstract

Whereas prior to 1990 the co-operative movement held an important position in the national economy, later, with the transition from a centralized economy to a market economy, this sector saw a continuous decline. Consumers' co-operatives - the subject matter of our study - were forced, in line with their resources, to adapt to new tendencies as they emerged. Since the development of a large co-operative movement requires a supportive legislative system capable of transferring knowledge to a great number of people, the aim of our paper is to evaluate the resilience of the sector in the Romanian market economy and to capture the evolution of consumer cooperatives in Dâmbovița County over the last 35 years.

Keywords: cooperative society, merger – absorption, digitalization, sales revenue

ARTIFICIAL INTELLIGENCE AS ONE OF THE MAIN FACTORS IN THE TRANSFORMATION OF THE MARKETING INDUSTRY

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Abstract

Traditional marketing models and company strategies have been effective for many years, but in the context of highly fragmented modern markets, not all of them are able to account for the complex path that consumers take from obtaining information about a product to making a purchase and forming sustainable brand loyalty. The use of machine learning and artificial intelligence (AI) technologies in marketing has become a dominant trend in the industry in recent years. These technologies have laid the foundation for the emergence of a wide range of digital marketing tools, providing marketers with unprecedented opportunities to influence consumer purchasing behavior and improve elements of the marketing mix. Marketing managers recognize the importance and inevitability of these changes throughout the marketing industry, but implementing artificial intelligence technologies into companies' marketing activities remains a challenging task. The purpose of this study is to substantiate the leading role of artificial intelligence technology in transforming the entire marketing industry and to analyze the main digital tools currently used and those expected to be used in the future by companies in the consumer goods and services markets. Conclusions were based on the possibilities of applying artificial intelligence in marketing activities of Ukrainian companies in the current economic situation.

Keywords: marketing, artificial intelligence (AI), consumer markets, products and services

INCREASING BUSINESS PROFITABILITY UNDER SUSTAINABLE DEVELOPMENT CONDITIONS

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Abstract

Enterprise development by increasing profitability requires new approaches to business management and adaptation to modern trends. Sustainability plays a key role in increasing the competitiveness of enterprises and the efficiency of its activities. The use of sustainable technologies in modern conditions is of great importance for the efficient functioning of an enterprise. The implementation of a sustainable economy leads to the following results: increasing business profitability, increasing the availability of financial services, improving the quality of healthcare and mass education, reducing poverty, reducing the negative impact on the environment, etc. The purpose of the study is to highlight current and timely solutions for enhancing the growth of business profitability in the conditions of sustainable development. The work applied a set of scientific methods, the most relevant of which are: accessing and studying bibliographic sources, cause-effect analysis, statistical and comparative analysis, graphic interpretation, etc. Based on the results of the study, it was concluded that only in conditions of sustainable development is it possible to increase business profitability and the efficiency of enterprises, their competitiveness and profitability. This becomes a prerequisite for their successful functioning in the modern world.

Keywords: sustainable development, business profitability, enterprise development

COMPETITIVENESS OF TRADE ENTERPRISES IN THE CONDITIONS OF EXISTENTIAL CHALLENGES: DIRECTIONS FOR IMPROVEMENT

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Abstract

Modern approaches to strengthening the competitiveness of trade enterprises under conditions of economic instability are examined. The main problems complicating the implementation of competitive strategies in trade enterprises are identified. Tools for enhancing competitiveness amid existential challenges are proposed.

Cash flow management strategies are analyzed, including forecasting financial transactions and automating cost control. The impact of disruptions in logistics chains on trade activities is assessed, and the effectiveness of cooperation with domestic manufacturers and the use of multimodal transportation is substantiated.

The role of business digitalization is explored, particularly the implementation of ERP and CRM systems, RFID technologies, and Big Data analytics to improve resource management efficiency and personalize customer service.

The importance of expanding partnerships, entering new markets, developing export strategies, and utilizing modern marketing tools to ensure the financial stability of enterprises is emphasized. The need for a comprehensive approach to business adaptation, including financial, technological, logistical, and marketing aspects, to overcome crisis challenges and achieve sustainable development is highlighted.

Keywords: *business digitalization, logistics strategies, competitiveness, access to international markets*

COOPERATIVE AGRICULTURE IN MOLDOVA: ECONOMIC AND FINANCIAL PERFORMANCE IN A CONTEXT OF TRANSITION

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Abstract

The contribution of agricultural cooperatives to sustainable development in Moldova is the subject of growing interest, especially considering the post-Soviet transition process and the need to strengthen resilience. This study analyses the economic and financial performance of 69 Moldovan cooperative enterprises operating in crop, animal production, hunting, and related services from 2020 to 2023. The investigation uses advanced statistical analysis based on profitability ratios (ROE) and leverage, using clustering techniques, ANOVA and post-ANOVA tests. The results show heterogeneous trajectories among the groups of enterprises, with signs of growth and economic vulnerability. The critical analysis is complemented with theoretical references emphasising the role of transformational leadership, integrated supply chains and local social capital. The paper proposes reflections on the structural and cultural challenges that limit the

effectiveness of cooperatives in Moldova, suggesting the need for more targeted public policies and future multidisciplinary investigations.

Keywords: *Moldova; agricultural cooperatives; rural development; ROE; leverage; cluster analysis*

NEW MARKETING OPPORTUNITIES BASED ON ARTIFICIAL INTELLIGENCE

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Abstract

Marketing is one of the most essential and fundamental sciences that helps to form a competitive advantage. Changes in the external and internal environment of a business organization require quick reactions, adaptation, and a certain flexibility. In the context of the extremely rapid digitalization we live in, this issue is becoming increasingly important.

We can safely say that at the moment, the "king" of the virtual space is Artificial Intelligence; therefore, businesses must know it, understand it, and know how to communicate with it. How to use it more successfully than their competitors. Undoubtedly, if a business organization does not have its own presence online, it will not be as recognizable as its managers would like. And if the greatest known "business weapon" at the moment is marketing science, there is no way not to seek symbiosis, collaboration, or joint work between the most avant-garde technological achievements and it.

Keywords: *marketing, artificial intelligence, customers, research*

SHAPING A MORE RESILIENT AND SUSTAINABLE WORLD IN THE CONTEXT OF TODAY'S CHALLENGES

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Abstract

The present period is characterized by numerous challenges that derive, among others, from globalization, the environment, digitalization, trade openness, and economic growth. We also note an unprecedented development of the tourism sector, which is why we have included specific indicators in the resilience and sustainability analysis to capture its effects on globalization. The focus group is that of the Central and Eastern European Countries (CEE), and the time horizon is 1999–2021. The indicators are taken from three sources: the World Bank, the World Tourism Organization, and the KOF Index. After applying regression and panel data models, it was observed that the dynamics of globalization generally depend on tourism. This, together with trade openness and digitalization, shapes the framework for the integration of the CEE states into the global market, but it is not decisive in all aspects. Sustainability is not a significant factor, but tourism expenditure favors globalization for the entire region; tourist flows and economic growth affect only two of the countries; and the level of employment and digitalization influence four of them. The results not only complement the literature but also inspire economic policymakers in the CEE states to strengthen economic resilience under conditions of sustainability and globalization.

Keywords: *tourism, globalisation, Central and Eastern Europe, digitisation, growth*

SAFETY-ORIENTED MANAGEMENT AS A TOOL FOR SUSTAINABLE DEVELOPMENT OF COOPERATIVES IN THE CONTEXT OF THE CONSTELLATION CONCEPT

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Abstract

This paper explores the role of safety-oriented management as a vital component in fostering sustainable development within cooperative enterprises, framed by the Constellation Concept. In an increasingly complex business environment, cooperatives face significant challenges, including economic instability and rising safety demands. By adopting safety-oriented management, cooperatives can effectively integrate safety considerations into all operational aspects, promoting a resilient and secure working environment.

Key elements of safety-oriented management include risk analysis, prevention strategies, and the cultivation of a safety culture among members. The report highlights how effective safety management directly contributes to sustainable development by mitigating risks, enhancing member trust, and stabilizing market positions. Furthermore, practical strategies for implementation, such as safety training and the adoption of safety management systems, are discussed.

Ultimately, the Constellation Concept serves as a framework that emphasizes the synergy of various management components, illustrating that the success of cooperatives relies on a systematic approach to safety and sustainability. This integration is essential for ensuring long-term viability and community growth within cooperative structures.

Keywords: Safety-Oriented Management Sustainable Development Cooperatives Constellation Concept Risk Analysis

CONSIDERATIONS REGARDING WINE TOURISM AND TOURISTS

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Abstract

The area of increased interest of the research in question refers to the identification of the main concepts related to wine tourism. The concept of wine tourism and tourists has been formed and modified over time. The presented study is based on legislative and normative acts, as well as the views of foreign and local researchers.

The purpose of the study of this article is to identify the main approaches related to wine tourism and wine tourists.

The present study was carried out based on the following scientific research methods: analysis, synthesis, comparison, grouping, systematization, etc.

The main results recorded and the author's contribution consist in defining, analyzing and formulating his own notions regarding wine tourism.

Keywords: definition, wine tourism, wine tourists

THEORIES AND MODELS OF HIERARCHICAL FINANCING OF A COMMERCIAL COMPANY

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Abstract

The hierarchical financing theories agree with establishing a ranking among financing methods, such as prioritizing self-financing, placing debt in a secondary position, and choosing capital increase as a last resort. These theories and models are not focused on the issue of optimal financial structure. We may ask, on the one hand, whether a company, by ranking financing methods for an investment, makes an optimal financial decision, meaning it chooses the best combination of financing means. On the other hand, we can also question whether applying the hierarchy principle would not lead to defining the optimal financial structure differently while still aiming for the same objective (the best debt ratio). We conclude that these theories differ from models based on the "compromise principle".

Keywords: theory, financing, models, structure, optimum

IDENTIFICATION OF VECTORS OF INTERNATIONAL EXPERIENCE IN IMPLEMENTING STATE INVESTMENT POLICY MECHANISMS IN UKRAINE

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Abstract

The state's investment policy is one of the most ambiguous: on the one hand, its provisions seem simple and clear - create a good investment environment based on a favourable investment climate, and you will achieve increased investment activity, scaling up of investments, growth in the number of implemented investment projects, and so on. However, on the other hand, investment processes are influenced by numerous direct and indirect factors and conditions, including institutional, legal, economic, social, socio-psychological, informational, environmental, and other factors.

The study of international experience in implementing mechanisms of state investment policy is always relevant and provides grounds for both further development of the theoretical and methodological foundations of regulation in the investment sphere, and the formation of effective applied recommendations for formulating and implementing policies to improve the investment climate and develop the investment environment. The goal is to stimulate domestic and foreign investment activity, increase investment volumes, and improve their structural characteristics.

The purpose of this study is to identify vectors of international experience in implementing mechanisms of state investment policy in Ukraine. Conclusions are drawn regarding the possibilities of applying international experience in this area within the current economic situation.

Keywords: investment, investment policy, investment climate, investment environment, investment projects

INTERNET MARKETING IN THE CONDITIONS OF DIGITALIZATION: THEORETICAL FUNDAMENTALS AND DEVELOPMENT TRENDS IN MOLDOVA

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Abstract

Digital technologies and their rapid development have a significant impact on all spheres of modern society. The impact of digitalization on economic relations, in particular on the development of e-commerce, has become particularly noticeable. In recent decades, electronic commerce (e-commerce) has firmly taken an important place in the structure of trade relations, gradually replacing traditional sales channels. Internet sales have ceased to be just an alternative to offline stores and have become the main tool of interaction between companies and customers.

In the new reality, it is no longer enough for a business to be simply represented on the Internet. Modern conditions require active and competent use of digital technologies to achieve commercial goals and strengthen market positions. Online sales have become a priority not only for large companies and global brands, but also for small and medium-sized businesses that seek to remain competitive in the digital environment. A key tool in increasing the effectiveness of online sales is digital marketing (internet marketing), which encompasses a wide range of tools and methods for promoting products and services online. Despite the obvious advantages, digital marketing involves a number of difficulties. Many companies, especially in the small and medium-sized business segment, face problems with the selection and proper use of digital tools due to the lack of qualified specialists, limited budgets and insufficient information on digital marketing. Digital marketing (Internet marketing), which encompasses a wide range of tools and methods for promoting products and services online, is a key tool for increasing the effectiveness of online sales. Despite the obvious advantages, digital marketing involves a number of challenges. Many companies, especially in the segment of small and medium-sized businesses, face problems with the selection and proper use of digital tools due to the lack of qualified specialists, limited budgets and lack of awareness of modern trends and approaches. This leads to the fact that a significant proportion of businesses continue to use outdated and ineffective methods of promotion, ignoring the opportunities that the digital environment offers. This study provides a comprehensive examination of digital marketing and identifies the most effective tools and strategies for increasing online sales.

Keywords: digital technologies, e-commerce, digital marketing, digital environment, online sales

CURRENT USE AND FUTURE DEVELOPMENT OF ARTIFICIAL INTELLIGENCE IN ENTERPRISE MANAGEMENT

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Abstract

Artificial intelligence (AI) is becoming an integral part of enterprise management by providing new opportunities to optimize business processes. In a rapidly changing market,

businesses increasingly rely on AI to enhance efficiency, reduce costs, and improve customer service. The purpose of this study is to examine modern applications of AI in enterprise management and analyze their impact on business processes and strategic decision-making. The research employs both qualitative and quantitative methods, including a literature review, analysis of successful AI implementation cases, and interviews with industry experts. We propose new approaches to integrating AI into management practices, emphasizing the importance of ethical and legal considerations. The results of the study can serve as a foundation for further research and practical recommendations for enterprises. The main findings indicate that AI significantly increases productivity, improves demand forecasting, and automates routine processes. However, challenges remain concerning ethical issues and the need to adapt business models.

Keywords: artificial intelligence, enterprise management, process optimization, efficiency, ethical aspects, demand forecasting

INTERSECTORAL PARTNERSHIPS FOR INNOVATION AND COMMUNITY DEVELOPMENT: THE ROLE OF ENTERPRISES, ACADEMIA, AND PUBLIC INSTITUTIONS

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Abstract

The main goal of this article is the exploration of the role and evolution of partnerships between enterprises (private sector), research institutions, and public authorities as drivers of innovation, competitiveness, and regional development, highlighting the strategic importance of the "Triple Helix" model in fostering innovation ecosystems. Drawing on policy developments and practical experiences from the Western countries, the article analyzes intersectoral cooperation mechanisms such as innovation vouchers, clusters, spin-offs, and knowledge transfer instruments. Based on a synthesis of best practices and ongoing challenges, the author argues that inter-cooperation is essential not only for technological advancement but also for strengthening community well-being and social cohesion. Despite the expansion of policy instruments and financial support (e.g., Horizon Europe, Digital Europe, national co-financing), significant barriers persist, especially for enterprises in transition economies. These include limited absorptive capacity, insufficient access to expertise, and institutional fragmentation. In these conditions, the measures undertaken by public administration bodies to stimulate cooperation between researchers and enterprises are of particular importance. This research is part of Subprogram 030101 "Strengthening the resilience, competitiveness, and sustainability of the economy of the Republic of Moldova in the context of the accession process to the European Union".

Keywords: Partnership, Triple Helix, Innovation, International experience

QUALITY MANAGEMENT IN TOURISM: THE ROLE OF SERVICE QUALITY AND COMPETITIVENESS

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Abstract

In the context of European integration and alignment with international quality standards, the tourism sector faces increasing demands regarding the performance and competitiveness of its

services. Quality management has become an essential tool in adapting to the requirements of the European single market, ensuring not only the satisfaction of tourist needs but also compliance with best practices promoted at the EU level. This paper analyzes the role of service quality and competitiveness in strengthening the position of economic actors on the European market, highlighting the importance of standardization, human resource professionalization, and digitalization in improving organizational efficiency. Through an integrated approach to quality management, tourism enterprises can achieve sustainable competitive advantages, while also contributing to the sector's sustainable development and the increased attractiveness of destinations across Europe. The conclusions emphasize the need to adopt coherent quality strategies aligned with the European Union's policies and directives in the field of tourism.

Keywords: international standards, quality, management, European integration, single market, services

THE ROLE OF ESG STRATEGIES IN MARKETING POSITIONING OF COOPERATIVE ORGANIZATIONS

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Abstract

Cooperative organizations, historically rooted in social responsibility and democratic governance, are increasingly adopting ESG principles to improve their market positioning. This study examines the comprehensive impact of ESG strategies on the marketing positioning of cooperatives. The study focuses on three key areas: the impact of environmental initiatives on brand perception, the role of social responsibility in strengthening competitive advantages, and the impact of governance transparency on stakeholder trust.

The results show that a well-integrated ESG strategy significantly enhances the reputation and credibility of cooperatives, resulting in greater customer loyalty and competitiveness. The study highlights that cooperatives adhering to ESG principles not only strengthen their brand identity but also create long-term value by meeting the expectations of modern consumers and investors.

The article concludes that ESG-based marketing strategies contribute to the sustainable growth and differentiation of cooperative organizations in competitive markets. These insights provide valuable implications for cooperative leaders seeking to leverage ESG as a strategic advantage in their branding and communications efforts.

Keywords: marketing, cooperative, ESG strategy, marketing positioning, sustainability

THE IMPACT OF AUTOMATION AND DIGITALIZATION ON THE COMMERCIAL MARKET IN THE REPUBLIC OF MOLDOVA

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Abstract

The purpose of this study is to examine the impact of automation and digitalization on the commercial market in the Republic of Moldova, focusing on both the benefits and challenges of technological transformation. The research investigates how automation and digital tools influence trade efficiency, market accessibility, and overall economic dynamics in the country.

The originality of this study lies in its interdisciplinary approach, combining economic analysis with technological and policy perspectives on digitalization. It explores how digital tools optimize commercial processes, reduce transaction costs, and improve competitiveness, while automation drives innovation and reshapes business models within Moldova's trade sector. Given the increasing global reliance on digitalization, the study emphasizes the need for Moldova to integrate these technologies into its trade policies and business strategies to stay competitive and resilient.

Utilizing bibliographic analysis, econometric modeling, and policy assessment, the study offers actionable recommendations for policymakers and businesses to leverage digital transformation. In conclusion, Moldova's trade development will depend on strategic investments in automation and digital tools to enhance efficiency and foster economic growth.

Keywords: automation, digitalization, trade, competitiveness, economic development, Republic of Moldova

CURRENT TRENDS IN THE LOGISTICS SECTOR

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Abstract

The future of the logistics sector promises to be one of innovation and adaptation to the ever-changing demands of the global market. In a time marked by rapid change and technological innovation, the logistics field is in constant evolution. In recent years, we have witnessed significant transformations that have reshaped the way goods are transported, stored, and delivered. However, the changes do not stop here. Emerging trends are already shaping this economic sector for the coming years. Furthermore, the focus on personalization and customer experience will create a new paradigm in logistics, where speed and flexibility become the keys to success. At the same time, the emphasis on supply chain resilience highlights the importance of anticipating and managing risks in an increasingly interconnected world. Nevertheless, as we tackle these challenges and opportunities, it is important to ensure that technological innovations are accompanied by ethical and sustainable practices. Only through a balanced approach to technological progress and social responsibility can we build a future in logistics that benefits all stakeholders and contributes to the sustainable development of society.

Keywords: logistics, trends, global market, technological innovations, technological progress, digitalization

CONCEPTUAL APPROACHES TO BANK CYBERSECURITY

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Abstract

Cybersecurity in banking is a multidimensional notion that brings together strategies, technologies, practices and processes aimed at protecting banks' systems, data and digital

networks. The purpose of the research was to present the essence and trends in the development of cybersecurity within banks. The study was conducted by examining reports from specialized companies and expert opinions published in open form on the Internet. The materials thus accumulated allowed the creation of a complex picture of the current development of cybersecurity in banking activities. The main reasons that require bank cybersecurity management are: customer data protection; maintaining customer trust and reputation; compliance with regulations; preventing financial loss; protecting critical infrastructure; ensuring business continuity. It is clear that over the past few years the threat landscape has expanded in complexity and scope. Currently, banks are facing cybersecurity problems that have already become traditional, such as ransomware, unencrypted data, cloud-based cyber-attacks, social engineering, phishing attacks, malware, attacks on third-party providers, supply chain attacks, endpoint security. At the same time, we can talk about new challenges in strengthening the cybersecurity of banks: the evolution of zero trust security; regulatory pressures and compliance-driven security; quantum computing threats to cryptography; AI-powered fraud detection and financial crime prevention. Experts' visions for the continued strengthening of cybersecurity in banking are linked to the evolution of advanced technologies and the improvement of regulatory frameworks. To this end, banks will develop innovations related to artificial intelligence, blockchain and quantum computing

Keywords: banking; cybersecurity; attack; threat; detection; prevention

THE JUSTIFICATORY IMPEDIMENT IN AGRICULTURAL COOPERATIVES' CONTRACTS - LEGAL SOLUTIONS FOR ECONOMIC RESILIENCE

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Abstract

Contracts form the foundation of the economic activities of agricultural cooperatives, yet they are exposed to unpredictable external factors that may hinder the fulfillment of contractual obligations. The justificatory impediment, including force majeure, fortuitous events, and hardship, plays a crucial role in protecting contracting parties in such situations. However, existing regulations and legal mechanisms for managing these impediments are not always adapted to the specific needs of agricultural cooperatives, which depend on unstable climatic, economic, and geopolitical factors.

The aim of this article is to analyze the impact of the justificatory impediment on the contracts of agricultural cooperatives and to propose legal solutions that enhance their economic resilience. The main objectives of the study are to identify the specific contractual vulnerabilities of agricultural cooperatives, examine the applicable legal mechanisms across different legal systems, and formulate recommendations for adapting legislation and contractual practices.

The scientific novelty of this article lies in its interdisciplinary approach to the justificatory impediment, analyzing it from both contract law and economic sustainability perspectives. The relevance of this study stems from the need to develop effective legal mechanisms that ensure contractual balance and economic stability for cooperatives in the face of external risks, thereby contributing to the strengthening of the agricultural sector and the protection of farmers' interests.

Keywords: Contract law, Agricultural cooperatives, Force majeure, Economic resilience, Legal adaptation

DIGITAL ECONOMY – PILLAR OF MODERN BUSINESS

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Abstract

In the context of the transformations in the country's economic policy in recent years and the tendency to join a new economic union, the aspiration of forming a digital economy in the Republic of Moldova becomes relevant. The digital economy has unique characteristics that distinguish it from the traditional economy: mobile internet, cloud computing, big data, etc. are constantly changing the content of entrepreneurial activity, the principles of competition and the economic space. At the same time, the digital economy is a component part of the socio-economic system. The purpose of the given paper consists in elucidating and drawing the lines of study of the realities and prospects of the development of digital entrepreneurship as a pillar of modern business. The study has required the use of a set of scientific methods, the most relevant of which are: generalization of theoretical and practical material, cause-effect analysis, statistical and comparative analysis, process forecasting and graphical interpretation, etc. The author's contribution also consists in the fact that he argues and proposes solutions for the transformation of the local entrepreneurship, adapted to modern conditions of digitalization. As a result, directions for the formation of the trajectory of development of local entrepreneurship in the digital environment are proposed.

Keywords: digital economy, digital entrepreneurship, business digitalization

S4

IDENTITY, LEGISLATION, AND GOVERNANCE OF COOPERATIVES

IDENTITATE, LEGISLAȚIE ȘI GUVERNANȚA COOPERATIVELOR

THE INDIVIDUAL ROLE OF COOPERATIVE MEMBERS IN SUSTAINABLE DEVELOPMENT AND THE FULFILLMENT OF THE "WELL-BEING FOR ALL" PRINCIPLE FROM THE PERSPECTIVE OF THEIR LEGAL PROTECTION: A COMPARATIVE LAW APPROACH

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Abstract

Cooperatives play an essential role in sustainable development, providing their members with equitable economic opportunities and contributing to collective well-being. The principle of "well-being for all," founded on equity and solidarity, entails not only the active participation of members in cooperative activities but also an efficient legal framework that protects their rights and interests. This article analyzes the individual role of cooperative members in promoting sustainable development, with a particular focus on the legal protection granted to them in various legislative systems. Through a comparative law approach, the study examines regulations from multiple national legal systems, the European Union, and relevant international standards. It highlights the differences and commonalities between these regulatory frameworks, especially concerning participation rights, access to resources, and legal protection mechanisms against abuses. The analysis identifies the major challenges that cooperative members face in exercising their rights and proposes legislative and institutional solutions to strengthen their protection. Ultimately, the article emphasizes the importance of a harmonized legal framework that supports both the sustainable economic development of cooperatives and the legal security of their members, thus ensuring the fulfillment of the "well-being for all" principle.

Keywords: Sustainability, the Principle of Well-being, Cooperative Members, Legal Protection

ROMANIAN AQUACULTURE COMPANIES - CHARACTERISTICS, EVOLUTION

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Abstract

Aquaculture farms in Romania have historically operated in two main directions: raising cyprinids in earthen basins and intensive farming of salmonids. Currently, according to the technologies applied, 74.40% of farms are traditional, raising fish in earthen basins; 17.95% use concrete basins or tubs; 2.22% employ vivariums, cages, or pens; 2.22% use recirculating systems; and 3.21% utilize other growth systems. The number of licensed aquaculture farms has

varied, with an increasing trend: in 2016, there were 634 licensed farms; in 2020, 735; and by the end of 2024, 1597 licensed farms. Recent investments in the aquaculture sector have been financed either from own funds or through European funds. In addition to non-refundable grants, beneficiaries contributed 40% of the investment value under POP 2007–2013 and 50% under POPAM 2014–2020. The economic, technological, and sociological aspects characterizing these aquaculture farms are presented in this paper.

Keywords: aquaculture, farms, surfaces, licenses, investments

COOPERATIVES IN THE REPUBLIC OF MOLDOVA: LEGISLATION, GOVERNANCE AND DEVELOPMENT CHALLENGES

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Abstract

This article analyzes the legislative framework and governance of cooperatives in the Republic of Moldova, emphasizing their importance as forms of economic association based on solidarity and mutual aid. It presents the main normative acts regulating the functioning of cooperatives, such as Law no. 62/2006, and their specific governance structures, including the General Assembly, the Board of Directors, and managers. It also discusses the challenges faced by cooperatives, including the lack of financial education, limited access to financing, and competition in the free market. The article concludes with a reflection on the development prospects of cooperatives in the current economic context and suggestions for their improvement.

Keywords: financial education, self-management, sustainable development, access to finance

THE EVOLUTION OF THE NORMATIVE FRAMEWORK OF COOPERATIVES AND ITS IMPACT ON SUSTAINABLE DEVELOPMENT

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Abstract

This article examines the evolution of cooperative legislation within the context of sustainable development and international economic processes influenced by globalization. It underscores the significance of cooperatives in the global economy and the necessity for their modernization in accordance with European standards following the signing of the Moldova-EU Association Agreement. The study compares the cooperative legislation of the Republic of Moldova with that of the European Union, highlighting the need for legislative adjustments to align with European standards. The role of cooperatives in sustainable development and the circular economy is emphasized, promoting efficient resource management and waste reduction. Collaboration among members and communities is essential for implementing the circular economy, contributing to sustainable development. In conclusion, the necessity of supporting

cooperatives within the framework of the circular economy to build a sustainable future is accentuated. This research aims to analyze the evolution of cooperative legislation at both national and international levels, highlighting key legislative changes that have contributed to strengthening this economic model. It examines the extent to which current regulations support the sustainable development of cooperatives and the existing legal challenges in ensuring good governance. Additionally, it discusses legislative solutions designed to facilitate the adaptation of cooperatives to the requirements of the circular economy and sustainable development.

Keywords: cooperative, legislation, sustainability, economic development, environmental protection, legal regulation

EMBEDDING COOPERATIVE IDENTITY IN INTERNATIONAL TAX LAW: TREATY CLAUSES, TRANSFER PRICING REFORMS, AND FISCAL GOVERNANCE FOR DEMOCRATIC ENTERPRISE

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Abstract

Cooperative enterprises engaged in international activities face structural disadvantages under current tax systems, which are primarily designed around corporate models focused on shareholder value and profit distribution. This paper identifies three areas where international tax law fails to accommodate the legal identity and governance logic of cooperatives: bilateral tax treaties, transfer pricing rules, and carbon taxation frameworks. Bilateral tax treaties often exclude cooperatives due to narrow definitions of eligible entities, denying them access to treaty benefits and exposing them to double taxation. The paper proposes the insertion of “cooperative clauses” to explicitly recognize cooperative entities, protect reinvested surpluses, and treat federated structures as unitary economic actors. In the area of transfer pricing, standard arm’s length rules disregard the solidarity-based pricing practices common in cooperative networks. To address this, the article introduces the concept of “solidarity pricing margins” and simplified documentation models aligned with cooperative governance. Finally, carbon taxation regimes tend to favour capital-intensive firms, marginalizing cooperatives despite their strong environmental role. The paper calls for eligibility criteria that reflect democratic ownership and local reinvestment. Together, these reforms aim to align tax law with cooperative identity, promoting legal equity, governance legitimacy, and institutional diversity in support of a democratic and sustainable economic transition.

Keywords: Cross-border cooperatives; Fiscal governance; Tax treaties; Transfer pricing; Carbon taxation; Cooperative identity

CONSIDERATIONS ON THE LEGAL NATURE OF COOPERATIVES

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Abstract

Cooperative businesses and cooperative organizations have not been the subject of in-depth theoretical research in Romanian law, mainly due to the sharp decline in the contribution of the cooperative sector in the national economy. In the commercial law doctrine, cooperatives have

been qualified as being a professional trader. The economic doctrine analyses cooperatives as key actors of the social economy emphasizing both their economic and social value. Both approaches are reflected in the applicable legal regulations.

Keywords: cooperatives, professional trader, economic enterprise, social enterprise, cooperative values

CRIMINAL LIABILITY FOR ESTABLISHING OR SPREADING CRIMINAL INFLUENCE

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Abstract

The article analyzes current issues related to the criminalization of the establishment or spread of criminal influence. The concept of criminal influence is examined, and its legislative shortcomings are highlighted. The qualifying features of the crime defined in Article 255-1 of the Criminal Code of Ukraine are analyzed. It is established that the establishment or spread of criminal influence is a continuing offense, consisting of a certain system of actions.

Accordingly, to recognize the repetition of this offense, it is inappropriate to rely solely on the establishment of a single fact of the spread of criminal influence. It is shown that proving the establishment or spread of criminal influence is a rather complex process, which often proves to be challenging and, as a result, leads to the closure of criminal proceedings.

The article argues that the establishment or spread of criminal influence in temporary detention centers, remand centers, or penal institutions should not be considered an aggravating circumstance, since such criminal influence typically originates precisely in places of deprivation of liberty, which are a familiar and favorable environment for this type of offenders.

Keywords: criminal liability, organized group, criminal community, criminal activity, criminal influence, «thief in law»

COOPERATIVES, NGOs, COMPANIES: HOW TO CHOOSE THE RIGHT BUSINESS MODEL AND ORGANIZATIONAL FORM FOR SOCIAL ENTERPRISES?

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Abstract

Social enterprises operate at the intersection of economic and social goals, requiring a strategic approach to selecting the appropriate business model and organizational structure. This article explores the advantages and limitations of three primary legal forms—cooperatives, NGOs, and for-profit companies—in the context of social entrepreneurship. Cooperatives prioritize democratic decision-making and member benefits, making them ideal for collective ownership models. NGOs, often nonprofit organizations, focus on social impact and rely on grants, donations, or public funding, ensuring mission-driven operations but sometimes facing financial sustainability challenges. For-profit companies, on the other hand, offer flexibility in revenue generation and investment opportunities, but must balance profit motives with social objectives. The article

presents key criteria for choosing the right model, including governance, funding, scalability, and stakeholder engagement. It also examines legal frameworks and case studies that highlight successful applications of each structure. Ultimately, selecting the most suitable form depends on the enterprise's mission, operational needs, and long-term sustainability strategy. By providing a comparative analysis of these organizational options, this research aims to guide social entrepreneurs in making informed decisions that align with both their financial and impact-driven goals.

Keywords: Cooperatives, NGOs, Social Entrepreneurship

ROMANIAN FISHING COMPANIES - CHARACTERISTICS, EVOLUTION

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Abstract

Commercial fishing in inland waters takes place in the natural water basins that constitute the national public domain: the Danube River, the Danube Delta, the Razim-Sinoe lagoon complex, the Prut River, and the reservoirs on the Siret and Olt rivers. Fishing in inland waters is a traditional activity that uses fixed or mobile fishing gear and small fishing boats. Mechanized fishing is not practiced in inland waters. According to the Register of Ships and Fishing Vessels in inland waters, 2,371 vessels were registered in 2012. Commercial fishing in the Black Sea takes place between Sulina and Vama Veche, along a coastline of 243 km, and extends from the shore to the isobath at a depth of 60–70 m. The Exclusive Economic Zone of the Black Sea for Romania covers 29,000 km². Romanian coastal fishing vessels, which use trawlers, carry out fishing operations seasonally at distances of over 30–35 nautical miles off the Black Sea coast, depending on the presence of fish in the area. In 2014, 157 boats were registered in the Black Sea, of which 12 were longer than 12 m. This article presents the economic, technical, and social elements of commercial fishing companies.

Keywords: fishing, licenses, vessels, fishermen

TAX EVASION: CAUSES, CONSEQUENCES FOR UKRAINE AND MEASURES FOR PREVENTION

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Abstract

Tax evasion is a serious problem for any country as it undermines the foundations of the fiscal system and hinders the effective financing of public programs and services. Taxes are an

integral part of the functioning of the state and the provision of public goods for citizens. They are the primary source of revenue for the budget, which is used to fund education, healthcare, infrastructure, defense, and other important sectors. However, despite their importance, tax evasion remains a widespread issue in many countries around the world. Tax evasion can be defined as the deliberate concealment or reduction of tax liabilities, which is illegal and punishable by law. The aim of this study is to analyze the volume of lost tax revenues in the budget through various methods of tax evasion in Ukraine, summarize the main causes and mechanisms of tax evasion, highlight the socio-economic consequences for the national economy, and outline measures to combat tax evasion. Conclusions are drawn regarding the improvement of tax administration procedures and mandatory payments to ensure their transparency; enhancing the institutional capacity of tax authorities to ensure effective tax control; improving the quality of taxpayer services; creating favorable conditions for business activities; and strengthening requirements for compliance with tax legislation.

Keywords: taxes, tax evasion, causes and mechanisms of tax evasion, countermeasures against tax evasion

THE FIGHT AGAINST TAX EVASION IN THE REPUBLIC OF MOLDOVA: ANALYSIS AND SOLUTIONS

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Abstract

Tax evasion is a complex problem that raises essential questions about fairness and its impact on the economy. In the Republic of Moldova, it represents a significant threat to economic stability, contributing to the weakening of the state budget and the growth of the informal economy. The analysis of this phenomenon in the national context emphasizes the use of schemes such as shell companies, offshoring and falsification of financial reports, which undermine transparency and legality. The informal economy, concentrated in key sectors such as agriculture and construction, accounts for about 23% of the country's GDP.

To effectively combat tax evasion, comprehensive measures are needed, including digitalization of tax administration, fighting corruption and creating a more transparent business environment. Compared to other regions, such as the European Union and the United States, Moldova could benefit from the introduction of automatic exchange of financial information and strict transfer pricing rules to reduce opportunities for tax evasion.

In conclusion, combating tax evasion in Moldova requires a holistic approach that includes not only domestic measures but also international cooperation. Only by strengthening fiscal discipline, increasing transparency and creating a fair tax system will Moldova reduce the shadow economy and ensure long-term sustainable economic growth.

Keywords: tax evasion, tax schemes, taxation, economy, offshore, shell companies, informal economy

THE ASPECTS FOR APPLICATION OF COUNTABLE ACCOUNTS IN THE CONTEXT OF NATIONAL STANDARDS

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Abstract

The accountant in the organization, who is responsible for conducting accounting in accordance with the principles established by current legislation and regulatory framework, should demonstrate professional competence, relevant knowledge, objectivity, as well as creativity and good professional judgment in organizing accounting processes. This professional judgment includes both the interpretation and application of legal standards and the accurate compilation of financial statements, including a consolidation of the company's economic and financial results.

One of the fundamental cycles in the organization of accounting is the cycle of reflecting information within accounting records, which follows the principle of double-entry accounting, also known as accounting digraphism. National accounting standards in their regulations describe the recognition and measurement of accounting elements, mentioning digraphism only through terms such as "increase" and "decrease", without establishing a direct relationship with specific accounts. The purpose of this paper is to interpret these demonstrations of circulation through the analysis and application of synthetic and analytical accounts within the framework of the National Accounting Standard "Intangible and Tangible Fixed Assets", demonstrating their correspondence to the specific business operations of the organization.

Keywords: *accounting, accounts, account correspondence, double-entry bookkeeping, accounting standards*

THE JUSTIFYING IMPEDIMENT IN CONSUMER CONTRACTS AND THE IMPACT OF ECONOMIC CHANGES ON CONSUMER PROTECTION

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Abstract

In an economic context marked by significant fluctuations, consumer protection has become a matter of major concern for both national and international legislation. Consumer contracts are particularly affected by these changes, raising the issue of the applicability of the justifying impediment as a ground for exemption from contractual liability. Although this legal mechanism exists in most legal systems, its use in consumer relations generates controversy, as it may affect the contractual balance between consumers and traders.

This study examines the legal framework governing the justifying impediment in consumer contracts, assessing the extent to which consumers are protected when this mechanism is invoked by traders. The paper analyzes the applicable regulations in the Republic of Moldova and in other jurisdictions, emphasizing relevant case law and doctrinal interpretations. It proposes a comparative analysis of legislative solutions, evaluating the impact of economic changes on consumer protection and formulating recommendations for improving the regulatory framework.

The conclusions underline the need for a balanced approach that ensures both the legal security of consumers and the economic viability of traders.

Keywords: *justifying impediment, consumer contracts, consumer protection, economic changes, force majeure, hardship, contract law*

S5

INTER-COOPERATION, COMMUNITY WELL-BEING, AND SOCIAL RESPONSIBILITY

INTER-COOPERARE, PREOCUPARE PENTRU COMUNITATE ȘI BUNĂSTARE

INTER-COOPERATION AND COMMUNITY WELL-BEING THROUGH SUSTAINABLE COOPERATIVE MANAGEMENT

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Abstract

In the current context of sustainable development, cooperation between cooperatives plays a crucial role in ensuring community well-being. This article explores the importance of effective and sustainable management within cooperatives, highlighting how inter-cooperation strategies can contribute to increasing their economic and social impact. Through an integrated approach that combines principles of participatory governance, social responsibility, and innovation, cooperatives can become key players in the development of local communities. Sustainable management of inter-cooperation involves strengthening relationships between cooperatives, optimizing resource use, and promoting common policies aimed at equitable development. Additionally, the active involvement of members and adaptation to new economic and social challenges are essential factors for the success of this process. Effective inter-cooperation strategies can enhance the competitiveness of cooperatives, increase economic autonomy, and improve living conditions in the communities where they operate. The conclusions emphasize the need for continuous collaboration between cooperatives, favorable public policies, and a sustainable vision for economic development. Thus, inter-cooperation can become a key factor in building an equitable and resilient economic model.

Keywords: inter-cooperation, sustainable management, cooperatives, community development, social responsibility

UKRAINIAN IT PRODUCT ON THE INTERNATIONAL MARKET: OPPORTUNITIES AND CHALLENGES

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Abstract

The information technology sector in Ukraine has become one of the key sectors of the economy, significantly integrated into the global market. The Ukrainian IT sector contributes approximately 4–5% of the country's GDP and accounts for more than 38–40% of all services exports, second only to the agricultural sector in the export structure. The global technological landscape is rapidly evolving: the widespread adoption of cloud services, growing demand for

cybersecurity, and breakthroughs in artificial intelligence are creating new opportunities for IT businesses.

Ukraine currently holds a leading position on the global technological map in terms of human resources potential and company activity. The Ukrainian IT sector comprises over 2,000 active technology companies, of which approximately half focus on service outsourcing, and about a third develop their own products. The success of Ukrainian IT products largely depends on the country's level of integration into the global economic space.

The state is actively promoting Ukraine's "digital integration" with the world. Even during the war, Ukraine continues harmonizing its legislation with EU norms in digital trade and telecommunications.

Deeper integration into global markets - through regulatory convergence, physical presence, and marketing activities - is key to expanding Ukrainian IT product exports.

Keywords: *IT sector, IT product, international market, export of services, government support*

THE TOURIST POTENTIAL OF "PERPERIKON" - THE SACRED ROCK CITY OF THE THRACIANS

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Abstract

This research evaluates the tourism potential of Perperikon, the sacred rock city of the Thracians, as a cultural and historical resource. The model elaborated for historical-cultural anthropogenic tourism resources was applied to evaluate tourism potential according to the following three criteria: 1. Development capacity; 2. Degree of impact/influence – the level of attractiveness is evaluated; 3. Degree of change (as a result of tourism) – assessment of the utility, value, and significance of the tourist attraction. The characterization of the object was performed, some indicators were analyzed, and relevant generalizations were made. In the implementation of the study, the classical empirical approach, statistical methods, comparative analysis, surveys, observations, results of the authors' previous research, and literature sources were used. The elaboration is part of a project aimed at presenting the potential of the region's resources for the development of complex and competitive tourism products with high added value, contributing to sustainable regional development and improving the quality of life of the population by increasing tourism demand.

Keywords: *tourism potential, tourism, tourism resources, protected, cultural and historical tourism resource, tourism policy, tourism product, tourism demand*

SUSTAINABILITY PREFERENCES OF PACKAGING

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Abstract

Main areas of sustainable package design include the recycled materials used in manufacturing, design for recycling, reducing wasted space, and design for reuse. By modeling the customer decision psychology related to packaging, the research aims to identify sustainability preferences. The study explores the role of consumer motivation and preferences in the perception of packaging. Through expert interviews, technological development trends from the packaging material manufacturers' side and their sustainability aspects, as well as the approaches of product manufacturers, are examined. To explore the buyer's decision process, focus group research is conducted to understand the opinions of end users. The main evaluation categories are: the shape and colour scheme of the packaging, practicality and usability, and expectations related to the information content available on the packaging. Special emphasis is placed on how well the packaging complies with sustainability aspects. The guide for the planned focus group discussion series was tested on samples of university students. The results lead to the conclusion, which is not surprising from a marketing point of view, that there is a significant gap between the perspectives and knowledge of manufacturers and consumers.

Keywords: packaging, sustainability, manufacturers, buyers, preferences

FUNCTIONAL APPROACH TO THE ORGANIZATION OF INFORMATION IN THE INTEGRATED MANAGEMENT SYSTEM OF COMMERCIAL UNITS

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Abstract

This paper reveals the information of informative (reflective) role, which constitutes the basis for the formation (formulation) of the values of decision-making information units. The examination, first of all, of the stage of functional organization (by management functions) of the named information in the environment of the full transformative process is justified by the fact that the creation of an object or the initiation of a work requires the clarification of their organizational aspect, which, in turn, inevitably causes the need to determine the composition and values of the structural management (management) units. The availability of these two parameters of the given domain creates conditions for establishing the ways of changing both the composition and values, as well as the work necessary to be performed on them, that is, processing. That is why, organization, by its imperativeness within any evolutionary stage, it is of decisive influence, as based on it, the correct passage of the other two situations (structuring and processing) of the single information-decision-making process takes place. In this sense, at the level of organizational unit (university, enterprise, etc.) possible variants of organizing information units with an informative role within the limits of the unitary management process are revealed and analyzed.

Keywords: organization, criteria, informative, information, management, functions, economy

CRITICAL INFRASTRUCTURE SUSTAINABILITY IN THE CONTEXT OF THE WELL-BEING OF THE COUNTRY'S POPULATION

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Abstract

The article analyses and summarizes theoretical approaches to the concepts of "sustainability," "resilience," "system sustainability," "critical infrastructure sustainability," and "population well-being." Using content analysis and a systems approach, existing definitions of the term "system sustainability" are conditionally systematized according to classification characteristics. A bibliometric and trend analysis of scientific publications was conducted to identify the relationships between the concepts of "critical infrastructure sustainability," "population well-being," and "quality of life of the population." The paper proposes an original approach to defining the term "critical infrastructure sustainability" in the context of the well-being of the country's population.

Keywords: sustainability, resilience, population well-being, quality of life of the population, critical infrastructure

DIGITAL APPLICATIONS FOR MONITORING AND SUPPORTING VULNERABLE CHILDREN

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Abstract

In the context of rapid digital transformation, digital applications are emerging as essential tools for enhancing community-based support networks dedicated to vulnerable children. These applications facilitate real-time communication and coordination between public authorities, educational institutions, social services, non-governmental organizations (NGOs), and community cooperatives, thereby improving the early identification of at-risk children and the delivery of personalized support services. The article explores various types of digital applications, including case management platforms, early warning systems, mobile reporting apps, and collaborative online workspaces that enable data sharing and joint decision-making among stakeholders involved in child protection. Special attention is given to the role of cooperative networks in fostering digital inclusion and local-level innovation through the development and use of tailored

digital solutions designed to address the specific needs of children in difficulty, particularly those from rural and underserved areas. While digital tools enhance efficiency and transparency, their implementation also faces challenges, such as unequal access to technology, limited digital literacy among key actors, and concerns regarding data privacy and security. By highlighting successful models and best practices, this paper advocates for the creation of integrated digital ecosystems that connect local communities, cooperatives, and public authorities to ensure the timely and coordinated provision of services for vulnerable children. The research contributes to the ongoing dialogue on digital innovation for social inclusion, aligning with global Sustainable Development Goals (SDGs) and national efforts to enhance social protection systems.

Keywords: digital tools, vulnerable children, child protection, community support, data sharing, social inclusion

RATIONALIZATION OF PUBLIC HEALTH SERVICES IN THE REPUBLIC OF MOLDOVA

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Abstract

The costs and resources required to maintain the ability to provide medical services (infrastructure, human resources, etc.) are compounded by those related to the process of prioritizing medical emergencies (establishing the extent to which a patient presenting to the doctor actually has a problem or came unaware of the problem). All these costs will be minimized, leading to what we call "rationalization."

In conclusion, the rationalization of medical services is the process that aims to balance the demand for medical services, on the one hand, with the existing capacity to provide them, on the other. A health system can be viewed as a set of markets that interact and influence each other, and the market of institutionalized medical services is one of the linking elements of this combination.

Keywords: medical services, infrastructure, human resources, rationalization

DIRECTIONS OF DIGITALIZATION OF HOTEL ENTERPRISES

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Abstract

In contemporary conditions of the fast development of digital technologies, the hotel business is transforming significantly. Digitalization is a key factor in increasing management efficiency, optimizing business processes, and improving the quality of customer service. Research on digitalization strategies in the hotel industry is relevant for enhancing business models of hospitality enterprises and increasing their efficiency in the digital economy.

The purpose of this article is to study the digitalization strategy of the hotel business. It examines the essence of this strategy, highlighting its key aspects: digitized products and processes, smart integration, connected customers, and a multilateral ecosystem. The main elements of the digitalization strategy are identified, including automation of operations, digital marketing and online presence, service personalization, mobile technologies and contactless services, and the implementation of analytics and artificial intelligence.

The advantages and obstacles of adopting digitalization strategies in hospitality enterprises have been identified. It is established that as a result of the transformation of core activities, products are improved, personalized solutions are created, and processes such as production, warehousing, transportation, processing, and delivery are automated. Consequently, companies generate additional income and reduce operating costs. It is also found that in the context of digitalization, business models in the hospitality sector are evolving to achieve new competitive advantages.

Keywords: digitalization, digitalization strategy, hotel and restaurant business, business transformation, business models

THE ROLE OF LOCAL BUDGETS FOR SUSTAINABLE DEVELOPMENT OF BULGARIAN MUNICIPALITIES

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Abstract

The scientific report characterizes the nature and features of local budgets. The goals for achieving sustainable development of municipalities are presented. The role and importance of local budgets as a tool for the sustainable development of Bulgarian municipalities are clarified. An analysis of the financial independence, indebtedness, financial sustainability, and investment activity of Bulgarian municipalities in recent years is carried out.

Keywords: local budgets, sustainable development

CHALLENGES OF ACCOUNTING ETHICS UNDER GLOBALIZATION

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Abstract

The accounting reform that began in the Republic of Moldova in 1998 aimed at raising the professional level of accountants and improving their role in financial and management decision-making. During the reformation, the accounting system was confronted with numerous professional challenges, including those related to ethics.

The foundation of any profession has been, is and will be professional ethics. The fundamental principles of ethics at the international level for professional accountants in the performance of their activities are established by the International Code of Ethics for Professional Accountants, developed by the International Federation of Accountants (IFAC), which is an independent standardization body.

The fundamental principles of ethics outlined at the global level, such as: integrity, objectivity, professional competence and due care, confidentiality and professional conduct, are common to Moldovan society, but the conceptual-behavioral philosophy embedded in each principle differs.

In the context in which the globalization of social and economic processes affects the shaping of moral-ethical models of society, states, entities, entrepreneurs, professionals, which do not attest to a unification that would be desired, we consider it necessary to create our own state policy in the field of professional accounting ethics. The code mentioned in the local implementation raises concerns about conceptual, motivational and professional accounting issues, along with linguistic differences.

Artificial intelligence also outlines accounting ethical issues in 2025, including cultural and international differences in ethical standards, ethical training and professional responsibility.

Like all activities, accounting must be based on a well-structured, concrete, logical, scientific, clear, and understood ethical policy. Accounting is carried out for the purpose of the company; therefore, it is to be shaped and created by state institutions, even based on international norms.

Keywords: *accounting, accounting reform, accounting ethics, regulatory acts, globalization, accounting model, social and moral-ethical model, artificial intelligence*

MOLDOVAN'S LABOR MARKET AS A DRIVER OF EMIGRATION

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Abstract

The persistent emigration of Moldovan workers poses significant challenges to the nation's socio-economic development. Research findings reveal that the influence of Moldova's labor market conditions on emigration patterns is substantial. The study indicates that economic disparities, including low wages, limited job opportunities, and a lack of career progression, act as significant "push" factors. The research identifies critical shortages of skilled labor in Moldova resulting from emigration and a skills mismatch in the local labor market, exacerbated by inadequate training programs. While policies and initiatives exist to address these issues, inconsistent policy enforcement hinders their effectiveness. These results underscore the need for a comprehensive strategy focused on sustainable development, improved education and training, robust labor policy implementation, and targeted diaspora engagement. Failure to address these systemic challenges risks a continued decline in the nation's workforce and further impedes economic growth. Furthermore, the loss of skilled workers undermines the country's ability to innovate and compete on a global scale. Long-term planning and commitment are essential to reversing these trends and ensuring a prosperous future for Moldova.

In conclusion, this research emphasizes that a multifaceted and sustained effort is critical to transform Moldova's labor market, mitigate emigration pressures, and secure long-term economic stability and growth. It requires not only policy changes but also a cultural shift toward prioritizing workforce development and creating opportunities that retain and attract talent.

Keywords: *labor market, emigration, job opportunities, low wages, economic growth*

ASPECTS OF ACCOUNTING FOR SERVICES PROVIDED BY PUBLIC CATERING ENTITIES

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Abstract

Public catering is a service whose main purpose is not only the preparation and serving of food - this being just one component of a complex service that includes a pleasant ambiance, music, the possibility to communicate and spend leisure time, etc. What is most important is that this approach is not supported by the provisions of the National Accounting Standards (NAS), by other normative acts, and does not take into account the specific nature of this activity or its economic content. From an accounting perspective, one and the same economic event can rightfully be accounted for differently, depending on its economic content. This article primarily emphasizes the importance of the professional judgment of the accountant in ensuring that accounting information is relevant for the users of such information.

The main research methods used - analysis and synthesis, induction and deduction, interpretation and comparison, as well as the study of regulatory documents have allowed the argumentation of essential findings necessary for solving the relevant problems addressed by the research.

The author discussed related issues and made recommendations that will contribute to the improvement of the accounting of services provided by public catering entities.

Keywords: public catering, service, expenses, accounting information, competitiveness

THE ROLE OF COOPERATIVES IN INCREASING FINANCIAL INCLUSION OF SOCIALLY VULNERABLE GROUPS

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Abstract

In the context of increasing socio-economic inequality, financial inclusion plays a key role in reducing the vulnerability of the poor. Cooperatives, as democratically governed organizations, provide alternative financing mechanisms, ensuring access to credit, savings, and investment for low-income people. Their activities contribute not only to financial sustainability but also to the development of local communities, job creation, and improved living standards. The article examines the impact of cooperative structures on increasing financial accessibility and improving the well-being of socially vulnerable groups. It analyzes international experience, including successful models of cooperative financial institutions, and assesses the prospects for their adaptation in the Republic of Moldova. Special attention is paid to credit unions and agricultural cooperatives as instruments for supporting entrepreneurship and self-sufficiency. The existing barriers to the development of cooperatives, such as limited access to finance, insufficient state support, and low levels of financial literacy among the population, are also discussed. The paper concludes with recommendations for the development of the cooperative movement to strengthen financial inclusion, promote sustainable economic growth, and reduce social vulnerability.

Keywords: cooperatives, financial inclusion, socially vulnerable groups, credit unions, sustainable development, affordability

ENVIRONMENTAL COSTS AND BENEFITS: CHALLENGES AND ANALYSIS

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Abstract

Environmental costs are the costs incurred from environmental activities and can be presented as traditional categories of accounting expenses.

The purpose of this article is to explore the concepts of investments, environmental costs and benefits and to describe the methodologies of costing and assessing the benefits with a positive impact on the environment.

Research methods used refer to the investigation, analysis, explanation and interpretation of the main costs and benefits and sustainable reporting in the context of the decision-making process. By assessing the costs and benefits and environmental impacts and measuring performance, it is possible to identify areas where the companies can reduce waste, conserve resources, and reduce operational and energy costs. Numerous sustainability frameworks and standards are providing greater choice for businesses. The paper provides the trends and prospects for the implementation of sustainable finance by economic agents to assess the costs and benefits and to reduce the negative impact on the environment and its conservation. This is scientifically argued through certain models and analysis of the statistical data and European and Moldovan practices.

Keywords: investments, costs, environment, efficiency, financing, sustainable, reporting

ANALYSIS OF THE CORRELATION BETWEEN THE NATIONAL SECURITY OF THE REPUBLIC OF MOLDOVA AND GEORGIA AND THE INFLUENCE OF ENERGY INFRASTRUCTURE IN THE SELF-PROCLAIMED REGIONS OF TRANSNISTRIA AND SOUTH OSSETIA

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Abstract

The purpose of this study is to analyze the correlation between the national security of the Republic of Moldova and Georgia and the influence of energy infrastructure in the self-proclaimed regions of Transnistria and South Ossetia. The research explores how energy dependence and infrastructure control in these separatist regions impact the geopolitical stability and security dynamics of both states. By analyzing energy supply routes, economic leverage, and external influences - particularly from the Russian Federation - the study highlights the strategic vulnerabilities of Moldova and Georgia. The findings underscore the role of energy as a tool of political pressure and hybrid warfare, affecting national resilience and security policies. The study concludes that reducing energy dependency and diversifying supply sources are crucial for enhancing the national security of both Moldova and Georgia in the face of regional instability.

Keywords: national security, energy infrastructure, foreign relations, energy resources, energy policy

POST-ACQUISITION EFFECTS OF MERGERS AND ACQUISITIONS: AN APPROACH FROM THE PERSPECTIVE OF AGENCY THEORY

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Abstract

The aim of this scientific paper is to analyze the post-acquisition effects of mergers and acquisitions from the perspective of agency theory, with a focus on managerial behaviors that can influence the financial performance of the acquiring company. The research seeks to examine the extent to which managerial decisions regarding the overvaluation of the target company may lead to distortions in post-transaction profitability. The applied methodology includes qualitative and deductive research methods such as theoretical synthesis, comparative analysis, and logical deduction. These methods were used to correlate the decision-making mechanisms of economic agents with the subsequent financial performance of companies involved in M&A transactions. The results confirm the research hypothesis: in many cases, the management of the acquiring company tends to overvalue the target company, which leads to distortions in profitability indicators during the post-acquisition period. These decisions are often justified by the expectation of success fees or performance-based bonuses, which encourage opportunistic behavior among managers. The findings highlight the relevance of applying agency theory in analyzing the motivations and efficiency of acquisition decisions, emphasizing the need for stronger corporate governance and control mechanisms in strategic decision-making processes.

Keywords: M&A, agency theory, performance, premiums

THE RELATIONSHIP BETWEEN EUROPEAN RAIL INFRASTRUCTURE AND POPULATION WELL-BEING, WITH A FOCUS ON ACCESSIBILITY, CONNECTIVITY, AND SUSTAINABLE DEVELOPMENT

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Abstract

This article examines the relationship between European railway infrastructure and population well-being during the period 2015–2025, highlighting how investments and policies in the railway sector contribute to quality of life and economic development. The research connects two major theoretical frameworks: the capabilities approach, which emphasizes the importance of real freedom of movement and access to economic and social opportunities, and the sustainable development perspective, which frames infrastructure as a cornerstone of the balance between economic progress, social cohesion, and environmental protection. The analysis shows that, at the European level, recent railway revitalization policies have had a

positive impact on both overall life satisfaction and economic well-being in regions with substantial investments, illustrating the transformative potential of rail transport. The Romanian case study, however, highlights the persistent disparities between Eastern and Western Europe, underscoring that in the absence of modernized infrastructure, the positive effects on population well-being remain limited. The conclusions support the idea that strategic investments in connectivity, accessibility, and sustainability are essential to transform railways into a long-term driver of well-being. By integrating European policies with regional needs and through a citizen-centered approach, railway infrastructure can become a catalyst for social and economic progress across Europe.

Keywords: european railway infrastructure, population well-being, sustainable development, capabilities approach, connectivity, economic growth

COOPERATIVES AS A WAY TO ACHIEVE GENDER EQUALITY THROUGH WOMEN'S EMPOWERMENT

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Abstract

Cooperatives play an important role in promoting gender equality because they create equal opportunities for women to manage and participate in economic activities. Women can have equal rights and responsibilities in cooperatives, which enhances their role in the economy and society, and can also hold leadership and membership positions in cooperatives, which promotes their participation in decision-making. Cooperatives help women to access economic resources and increase their income levels. The International Cooperative Alliance considers equality between men and women as a necessary condition for the development of human resources, improving the lives of people in developed and developing countries. Cooperatives promote gender equality better than private or public sector enterprises. But they also face certain obstacles that limit the equality of women. In cooperatives, as well as in society as a whole, there is a need for a fundamental revision of stereotypes of women's power and leadership. A corporate culture that supports, not penalizes, flexible work schedules for women and men will not only help reduce the gender pay gap, but can also encourage a better sharing of work and family responsibilities between women and men.

Note: The article was elaborated within the framework of Subprogram 030101 "Strengthening the resilience, competitiveness, and sustainability of the economy of the Republic of Moldova in the context of the accession process to the European Union", institutional funding.

Keywords: cooperatives, gender equality, equal rights, women's empowerment, participation in decision-making

THE CONTRIBUTION OF COOPERATIVES TO SOCIO-ECONOMIC DEVELOPMENT: CHALLENGES AND PERSPECTIVES

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Abstract

This article analyzes the importance of cooperatives in global, regional, and national contexts, highlighting their impact on sustainable socio-economic development. As an economic model, cooperatives significantly contribute to meeting members' needs while promoting an inclusive and equitable economy. The study examines the historical evolution of the cooperative movement, their structural and operational mechanisms, and successful models implemented across various economic sectors, including agriculture, commerce, finance, and healthcare. It also emphasizes the role of cooperatives in addressing global challenges such as economic instability, climate change, and social inequality. The research underlines how cooperative models adapt to modern changes and maintain their relevance in an ever-evolving global landscape. Through this analysis, it is confirmed that cooperatives can serve as fundamental pillars in building a more sustainable and equitable global future.

Keywords: *cooperatives, sustainable development, socio-economic impact, cooperative movement, social innovation, social and solidarity economy, social responsibility, global economic challenges*

S6

EDUCATION AND RESEARCH FOR RESILIENT COOPERATIVE FUTURE

EDUCAȚIE ȘI CERCETARE PENTRU UN VIITOR REZILIENT AL COOPERATIVELOR

THE PERFORMANCE OF ITALIAN COOPERATIVE ENTERPRISES DEDICATED TO EDUCATION: QUANTITATIVE RESULTS FROM ANALYSIS OF FINANCIAL STATEMENTS

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Abstract

The study uses an analytical approach to examine Italian cooperative enterprises' economic and financial performance in the education sector. The objective is to address knowledge gaps concerning this strategically significant yet under-researched field, particularly from an economic perspective. The survey focused on 2,770 companies classified under the ATECO code 85, with financial statements analysed for 2014-2023. The analysis focused on four size variables: revenues, total assets, equity, and number of employees. The findings indicate a substantial augmentation in cooperatives' mean economic and asset magnitude, accompanied by a pronounced internal polarisation, characterised by a predominance of micro-enterprises and a limited number of substantial enterprises. The data distributions are characterised by high skewness and kurtosis, while the median and mode report central values much lower than the averages. The sector's heterogeneity suggests the need for alternative valuation tools to the classic parameters taken from financial statements, which are often inadequate in the cooperative context due, among other things, to the peculiarities of the rebate to members. The study will inform the construction of a permanent observatory on these companies' economic and financial sustainability.

Keywords: Educational cooperatives, Economic and financial performance, analysis of financial statements

INNOVATIVE APPROACHES IN ACCOUNTING TEACHING

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Abstract

Contemporary society is undergoing a continuous process of transformation, generated by the rapid advancement of innovative digital technologies and the expansion of globalization in business. These changes have a direct impact on the way in which professional accountants carry out their work, requiring them to adapt to an environment characterized by constant complexity, rigor and dynamism. In this context, accounting education becomes essential for both professional training and skill development of accountants.

Managing current challenges, such as climate change, environmental degradation, digitalization of the economy, or demographic transformations, requires preparing future specialists through a quality education system and developing relevant skills. In this respect, a number of measures have been initiated and implemented at European Union level, such as the Digital Europe Programme and the updated version of the Digital Education Action Plan, which supports the integration of technologies into the economy and encourages the exchange of best practices.

Digital education is a fundamental pillar in preparing accountants for the challenges of the digital economy. The use of online platforms, specialized software applications and interactive

resources provides extensive access to information and stimulates individualized learning. In addition, the digital skills acquired in the training process increase the ability of future professionals to use modern tools in their work, helping to increase efficiency and ensure transparent and compliant financial reporting with international standards.

Integrated digital technology and innovative teaching methods play a crucial role in preparing specialists capable of meeting the current demands of the professional environment. These methods not only support the development of technical skills, but also stimulate critical thinking, collaboration and adaptability. By adopting a practical and interactive approach, they facilitate a more practical understanding of accounting theory and aid in the effective training of students for the realities of the labor market. However, the success of these methods depends on a strategic implementation that is constantly adaptable to the evolution of the educational context and the feedback of the beneficiaries through relational competence.

Innovative approaches in the accounting teaching contribute significantly to the efficiency of the educational process, facilitating the understanding of theoretical concepts through practical applicability. Through the use of modern technologies, project-based learning, interactive applications and real-life scenarios, the learning process becomes more relevant and applied. Thus, the training of accountants becomes more adapted to the demands of the labor market, which values flexibility, adaptability and thinking oriented towards new solutions suitable for the present.

Keywords: method, accounting, digitalization, digital education, relational competence

THE EDUCATIONAL SYSTEM OF ISRAEL AS THE BASIS OF THE COUNTRY'S SUSTAINABLE DEVELOPMENT

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Abstract

The article examines Israel's educational system as a cornerstone for sustainable national development. It presents a comprehensive statistical analysis of the evolving educational process, revealing key trends and patterns. Special focus is placed on higher education, which prepares highly qualified specialists to meet modern labor market demands. The study also evaluates the inclusiveness and accessibility of educational services, ensuring social justice and equal opportunities across diverse social strata. Additionally, it investigates the structure of educational expenditures, the efficiency of financial resource allocation, and the impact of investments on educational quality. The role of well-trained educators and the adoption of innovative teaching methods, which drive the digital transformation of institutions, is thoroughly discussed. Furthermore, the article explores modern approaches aimed at refining management processes and enhancing global competitiveness, while identifying challenges that hinder further development and adaptation to rapidly changing external conditions. Drawing on research data and statistical reports, the authors conclude that integrating innovative technologies with strategic investment significantly improves education quality, fosters innovative potential, and promotes sustainable socio-economic development. These findings offer prospects for continued reforms and the optimization of Israel's educational policy.

Keywords: education, education system, sustainable development, innovation

THE CONTRIBUTION OF ITALIAN COOPERATIVE ENTERPRISES TO EDUCATION, TRAINING AND TRAINING PROCESSES: AN OVERVIEW

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Abstract

This paper investigates the role of Italian cooperative enterprises in educational and training processes, aiming to fill a gap in the scientific literature and make visible a widespread but often marginalised heritage. The investigation is based on an exploratory-descriptive approach that integrates a theoretical-argumentative reading with a bibliometric analysis conducted on the Scopus database. Seven contributions to the social, psychological and human sciences were selected and analysed through semantic visualisations obtained with VOSviewer, highlighting the thematic fragmentation, the absence of cohesive theoretical clusters and the weakness of a shared pedagogical lexicon. In parallel, a structural analysis was conducted on cooperative enterprises operating in the education sector, through the extraction of 2,770 units active in the period 2014–2023, recorded in a Moody's Analytics database. Integrating scientific sources and empirical data allows us to outline a complex picture of the cooperative contribution to education, highlighting transformative potential and epistemic and institutional criticalities. The results call for greater academic and political attention towards cooperative educational practices, understood as inclusive and generative devices, capable of promoting social cohesion, active citizenship and educational justice in the territories.

Keywords: Cooperative enterprises, Social pedagogy, Bibliometric analysis, Social enterprises

SUPPORT MECHANISMS AND BUSINESS DEVELOPMENT OPPORTUNITIES FOR YOUNG PEOPLE FROM THE REPUBLIC OF MOLDOVA

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Abstract

In recent years, various forms of youth migration have emerged, including migration for higher earnings, migration for studies, and other types. This phenomenon negatively impacts national economic development, which has led the state to become increasingly involved in developing youth-oriented programs. In this context, the role of the university environment is very important, specifically in creating conditions for students not only to accumulate knowledge but also to develop and implement their own business ideas. Research on support mechanisms for potential student entrepreneurs offers the opportunity to highlight both opportunities and challenges related to the university environment. For students and young graduates, financial education and entrepreneurial training provide the chance to acquire the knowledge, skills, and competencies necessary to start a business.

The authors used research methods such as analysis, synthesis of selected information, comparative methods, and logical reasoning. Studying direct and indirect offers allows us to identify elements that hinder certain processes and make access unattractive for potential young entrepreneurs. These findings emphasize the need to strengthen collaboration and consolidate efforts between students, teaching and scientific staff in the university environment, and the state institutions involved in these processes. The results obtained from this research are part of the project entitled “Strengthening Socio-Economic and Legal Mechanisms to Ensure the Well-Being and Security of Citizens” (CONSEJ 01.05.02).

Keywords: *Financial literacy, University environment, Student-entrepreneurs, Support mechanisms*

VIOLENCE IN SCHOOLS: FROM EMOTIONAL PROBLEM TO LEGAL SOLUTION

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Abstract

School violence represents a multifaceted phenomenon that transcends individual conflicts, reflecting underlying emotional, social, and institutional challenges. This article examines the root causes of violence within educational settings, emphasizing the complex interaction between emotional distress, insufficient conflict resolution strategies, and systemic deficiencies. It underscores the imperative of a collaborative approach involving educators, parents, students, and policymakers to develop effective prevention and intervention measures. While legal frameworks play a pivotal role in addressing school violence, their efficacy is contingent upon integration with psychological support services and educational reforms. The study highlights the significance of cooperative strategies in cultivating safe and inclusive learning environments, demonstrating that a balanced synthesis of emotional education and legal accountability is essential for achieving sustainable solutions.

Keywords: *Educational Institution, Violence, Empathy*

INTEGRATING COOPERATIVE PRINCIPLES INTO ENGLISH LANGUAGE EDUCATION: A CURRICULUM FRAMEWORK FOR VOCATIONAL AND ADULT LEARNERS IN EUROPE

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Abstract

This paper proposes an innovative curriculum framework that integrates cooperative principles into English language education, with a focus on vocational and adult learning contexts. Recognizing the dual need for language proficiency and civic engagement, the curriculum is designed to foster both communicative competence and an understanding of cooperative values

such as solidarity, democratic participation, and social responsibility. Drawing on task-based learning and content and language integrated learning (CLIL) methodologies, the proposed curriculum uses authentic materials and real-world scenarios related to cooperative enterprises to enhance learner motivation and contextual relevance. The paper outlines key modules, including cooperative history, governance, and sustainable development, all taught through English. It also emphasizes collaborative learning strategies that mirror cooperative practices, such as peer teaching, group projects, and community-based assignments. By aligning language education with the broader goals of social inclusion and sustainable development, this curriculum supports the lifelong learning agenda and contributes to the empowerment of individuals within cooperative systems. The proposal is particularly relevant for countries like the Republic of Moldova, where cooperatives play a vital socio-economic role.

Keywords: Cooperative Education, English Language Teaching (ELT), Vocational Training, Lifelong Learning, Content and Language Integrated Learning (CLIL), Social Inclusion

COLLABORATION BETWEEN SCHOOLS AND SOCIAL COOPERATIVES. THE CASE STUDY OF THE “MEDAGLIE D’ORO INSTITUTE” IN ITALY

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Abstract

The “Medaglie d’Oro” State Comprehensive Institute of Salerno collaborates with various social cooperatives that provide specialist educational support services. These services promote autonomy and inclusive education for pupils with disabilities enrolled in schools at all levels. A particularly significant partnership has been established with the social cooperative’s “Il Deltaplano” consortium, which provides the school with specialised professionals working alongside teaching staff. Four specialist assistants from the Consortium are assigned to our Institute, supporting eight pupils with disabilities for six hours per week. Thanks to the presence of highly qualified personnel provided by the Consortium, there has been a marked improvement in the learning outcomes, social interaction, and inclusion of pupils with disabilities. It can be stated that the outcomes of this service are overwhelmingly positive, contributing to a balanced development from biological, psychological, and social perspectives. This approach aligns with the bio-psycho-social model developed by the World Health Organisation in 2001, as outlined in the International Classification of Functioning, Disability and Health (ICF).

Keywords: Social cooperatives, Consortium of Social Cooperatives, Specialist assistant, Pupils with disabilities

DIALECTICAL METHODS IN ACCOUNTING RESEARCH

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Abstract

In the process of cognition and practical activity, humanity sets certain goals and tasks. To implement these intentions, a method must be used - that is, effective approaches and principles of theoretical research and practical action must be identified. Without a method, no scientific or

practical tasks can be solved. The method is largely determined by the phenomena being studied, which possess their own regularities. Each field of science or practice develops its own specific methods.

Scientific philosophy has developed its universal method of cognition - materialist dialectics, which provides the key to understanding all areas of reality in nature, society, and thought - the world as a whole.

The laws and methods of dialectics are based on specific categories and concepts. Philosophical categories are concepts that reflect the general features and relationships, aspects, and properties of reality. The main ones include: the particular (individual) and the general, content and form, essence and phenomenon, cause and effect, necessity and chance, possibility and actuality. Each of these categories, with their objective nature, is extremely important for practical and cognitive activity, and for scientific research in various fields of technical-technological and socio-economic knowledge.

The laws and methods of dialectics are universal. This universality is of critical importance in understanding the most diverse phenomena of the world.

Thus, the use of dialectical methods in philosophy plays an essential role in the development of other sciences, such as management, marketing, finance, accounting, economic analysis, and other fields. In this paper, the author seeks to identify and develop the close relationship between dialectical methods and categories of cognition, and the methods and elements characteristic of accounting, with the aim of its improvement and development.

Keywords: *dialectics, methods of cognition, categories, accounting, accounts and double-entry, induction and deduction*

ENTREPRENEURIAL EDUCATION AS A DRIVER FOR THE SUSTAINABLE DEVELOPMENT OF COOPERATIVES AMONG STUDENTS

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Abstract

Cooperatives provide a relevant substitute for conventional corporate structures in the search of inclusive and sustainable economic models. This paper investigates how students' receptivity to cooperative principles and their desire in taking part in such projects could be influenced by their entrepreneurial education. Focusing on their awareness of social economy ideas and their impressions of cooperative ventures, the study is based on a questionnaire distributed among students from the Republic of Moldova. The aim is to demonstrate the efficacy of education in promoting collective entrepreneurship and to emphasize the strategic importance of integrating cooperative topics into higher education curricula as part of a broader agenda for sustainable development. Students' receptivity to cooperative action may be influenced by their prior experience with entrepreneurial endeavors, whether those attempts stem from their academic or extracurricular experiences. Cooperative organizations, decision-makers, as well as teachers, can benefit from identified outcomes by increasing their capacity to develop more successful plans for youth participation.

Keywords: *entrepreneurial education, cooperative development, student engagement, social economy*

LINGUISTIC GLOBALISATION IN JOB ADVERTISEMENTS

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Abstract

The wide use of English has also been determined by a series of economic aspects concerning the liberalisation of economic exchanges. Over the past years, many multinationals have established their presence in the Romanian geographic space. The advertising they use to recruit staff shows the unrestricted use of English. Thus, job offers are most of the time made in English. Analyzing the situation in Romanian advertising, we can state that "linguistic globalisation" is not an internal language phenomenon, but the result of a deliberate linguistic attitude, strictly determined by economic reasons. Another argument supporting this statement is the fact that job advertisements are in English only when economic reasons require it.

Keywords: Globalisation, advertisments, English language

HUMAN CAPITAL IN THE NOOECONOMICS: COGNITARIAT AND PASSIONARITY

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Abstract

The socio-cultural and mental features of the formation, application, and reproduction of human capital in the nooeconomics of ideational culture are considered. Nooeconomics is interpreted as a futurosinergetic type of economic system in which: digital technologies have nullified the determinism of the temporality of working time in production processes of value creation; quantum technologies have delocalized the determinism of the space of movement of value chains; artificial intelligence has abolished the cognitive capacity of intellectual efforts of living labor in the processes of processing and reproducing information; the synergy of AI, digital, and quantum technologies will enable the achievement of a stage of production with zero marginal costs, and the phenomenon of shortage of economic resources will shift from a natural problem to an institutional one; nano-neuro-bio-cogni-info-technoconvergence will enable the effect of "artificial immortality" in the spectacular continuum of an infinite supply of sensory impressions in the exchange pattern of the "architecture of choice" to maximize narcissistic pleasure; the prospect of profitability for spectacular texts will become potentially infinite due to the unlimited number of possible consumers, and the maximization of commercial profitability will depend on the institutionalized extractivity of selective access to the text until its implementation into the information network. The hypothesis is put forward that human presence, as the essential fundamental basis of the value of a human-dimensional text, will be indispensable everywhere the ontological novelty of existentially expanded possibilities for removing contradictions between being and non-being constitutes the consumer value of the intellectual product - something no AI is fundamentally capable of due to the absence of fluctuations of the archetype in the immanent infinity-itself.

Keywords: nooeconomics, cognitariat, meritocracy, passionarity, symbolic exchange, ideational culture, ontological novelty

RESEARCH ON CITIZENS' PERCEIVED WELL-BEING THROUGH THE APPLICATION OF THE TECHNOLOGY ACCEPTANCE MODEL (TAM) AND THE UNIFIED THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY (UTAUT)

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Abstract

In the context of the accelerated digitalization of public and private services, understanding the factors that influence citizens' adoption of digital platforms becomes essential for promoting social inclusion and well-being. In this research, the authors aim to analyze the adoption behavior of digital platforms using two well-established theoretical models – the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT). The methodological approaches for applying these models in evaluating perceptions of usefulness, ease of use, social influence, and facilitating conditions for FinTech adoption are presented. Based on an empirical framework, the research investigates the relationship between the use of digital platforms and citizens' perceived well-being, with a focus on vulnerable groups. The results can serve as a foundation for public policy recommendations aimed at promoting digital inclusion, well-being, and enhancing the efficiency of interactions between citizens and both governmental and financial institutions.

Keywords: financial inclusion; FinTech; Technology Acceptance Model (TAM); Unified Theory of Acceptance and Use of Technology (UTAUT)

THE SOCIAL BALANCE IN THE SCHOOL AUTONOMY

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Abstract

In the second half of the twentieth century, many changes interested the field of education: the transformation from the bureaucratic model to an innovative managerial system like private sector. In Italy this process is inspired by the reformist trend of the new public management that has characterized many countries of common law. This process is favored by the awareness that the bureaucratic model is inadequate to meet the growing challenges of contemporary society characterized by complexity and uncertainty. In the scholastic regulations an innovative law introduced school autonomy that gave to school institutions greater freedom of decision in the area of education, organization and finance. The logical consequence of autonomy is represented by the need of reporting to the community the results of the choices made, of the activities done and of the resources used. In this context of such complexity, schools need strong relationships with their internal and external stakeholders. In the process of modernization of the educational sector there is a great attention on the systems of communication. The social balance is the most important because it has the characteristic to unify the complex of educational activities in a single report, to make comprehensible the information contained in various and accounting documents, to encourage control by their stakeholders.

Keywords: educational field, autonomy, choices, activities

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