



# Corporate Reporting in the (Post)Modern Society: Reflections on Romania

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## Abstract

*This study aims to discuss the role of corporate reporting in contemporary society, characterized by dematerialization and digitalization, the increased importance of environmental and social aspects in business, and the need for (re)legitimizing actors participating in the production, auditing and publication of corporate information, with the multiplying forms of risk, uncertainty and globalization. The paper also sets out to discuss the extent to which the current corporate reporting model satisfies the needs of stakeholders and ensures a better functioning of markets and society.*

**Key words:** accounting profession; emerging information technologies; accounting for sustainability; corporate reporting; accounting research

**JEL Classification:** M14, M41, M42, Q56

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