



Study about the Implementation of the Directive 95/2014 in Romania – Legislative Perspective and the Actual Application

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Abstract

This research aims to be a contribution in the specialized literature in the field of the implementation of Directive 95/2014/EU at the level of the member countries and in the field of the non-financial reporting. The purpose of the study is to present how the provisions of the Directive have been introduced in the Romanian legislation and to analyse how the companies obliged to report non-financial elements have responded. The article is a qualitative study. It uses a content analysis of the legislative documents and a study over a period of 3 years, 2016, 2017 and 2018, on a sample of 10 companies, with majority Romanian capital, which are part of the BetPlus index. The study concluded that the implementation of the Directive in the Romanian legislation represented a step forward in the non-financial reporting, the response of the companies being positive, and in most cases giving it a considerable importance in the annual statements.

Keywords: Directive 2014/95/EU; non-financial reporting; Romanian legislation; listed companies

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