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**ACCOUNTING AND FINANCIAL REPORTING METHODOLOGY IN
THE CONTEXT OF AN INNOVATIVE DEVELOPMENT PARADIGM**

522.02 ACCOUNTING; AUDIT; ECONOMIC ANALYSIS

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CONCEPTUAL LANDMARKS OF THE RESEARCH

Relevance and importance of the topic. The twenty-first century is marked by the formation of an innovative technological paradigm – the knowledge-based economy – characterized by the increasing complexity of economic and institutional interactions and by the transition of science to a post-non-classical stage of development. Post-non-classical science, based on the principles of integrity, structural organization, multivariance, non-linearity, and the active role of the human being in the process of cognition, has led to a new understanding of knowledge as a key resource of socio-economic progress. In this context, information is considered not only as a carrier of data, but also as an independent product and a factor in shaping business competitiveness. The growing demand for useful information relevant to sustainable business development decisions requires accounting and reporting methodology to be capable of ensuring the generation and presentation of appropriate accounting data. As a scientific discipline meeting the criteria of post-non-classical science, it must be prepared to substantiate the procedures for accounting and for the disclosure in reporting socio-economic events characteristic of business in the knowledge-based economy.

Meanwhile, accounting as a form of practical human activity has existed for many centuries, whereas its status as a scientific discipline was acquired only by the mid-twentieth century. At the same time, accounting methodology played a secondary role in the “accounting theory – accounting practice” framework, where the foundation of the theory consisted of postulates (rules) that were logically justified but not subject to proof. The transition to a knowledge-based economy has highlighted the social context of accounting and reporting methodology, to which neither classical accounting theory nor the IFRS framework was able to respond adequately. It is precisely the social challenges of the knowledge-based economy that have revealed the limitations of the existing accounting and reporting methodology, determining not only its evolution but also a change in status within a closed loop linking development trends, theory, and practice within the framework of the innovative accounting paradigm: it must dynamically transform in accordance with the challenges of the knowledge-based economy and the guidelines of post-non-classical scientific reality.

The principles of the knowledge-based economy and the criteria of post-non-classical science necessitate a reconsideration of methodological approaches to accounting for new objects of observation, the preparation of financial reporting, and the disclosure of information oriented towards a sustainable development agenda. This entails changes in the phenomena that constitute the subject of accounting, in accounting methods that become less effective under new conditions, and in the loss of relevance of earlier doctrines, which face new challenges.

The search for methodological approaches to address these issues led to the necessity of forming an innovative accounting paradigm and a thorough study of the concept of balance, the concept of social responsibility, and the interpretation of equity. It is evident that a key component of the innovative accounting paradigm will be the diagraphic accounting paradigm; however, its use of a “monistic” approach to the content of the balance sheet, the methodological conventions of the dynamic balance concept, and the concept of business financial capital – which ignores the rights of non-financial stakeholders – limits the usefulness of the information space of reporting. The implementation of new methodological approaches within the framework of the innovative accounting paradigm will elevate accounting and reporting methodology to a new qualitative level, meeting the challenges of the knowledge-based economy and the guidelines of post-non-classical scientific reality.

The necessity of addressing the methodological approach to sustainable development information disclosure is confirmed by the adoption and publication of the IFRS Sustainability Disclosure Standards (IFRSS), as well as the European Sustainability Reporting Standards (ESRS), which are mandatory for application from 2024. As a candidate country for EU accession, the Republic of Moldova is committed to the Sustainable Development Agenda, which gives this issue particular relevance. At the same time, the realities of the national accounting methodology have been characterized by a continuous search for an optimal path of development over the past 30 years, and it is still difficult to assert that it fully corresponds to a self-identified specific accounting model. In this context, a pressing issue is the identification of prospects for improving accounting methodology in the Republic of Moldova within the framework of the innovative accounting paradigm, which envisages a transition to a socio-economic model of accounting and reporting. The foregoing justifies the relevance of the study, aimed at identifying and implementing the prospective components of accounting and reporting methodology within the framework of the innovative accounting paradigm.

The degree of study of the chosen topic by national and international researchers. The development of accounting methodology has been the subject of research by many foreign and Moldovan scholars. A significant contribution to refining and developing the conceptual framework and essential characteristics of accounting methodology has been made by the research of foreign authors: Butynets F., Vegeera S., Kovalev A., Kovalev V., Koryagin M., Kutsik P., Laughlin R., Legenchuk S., Malyuga N., Pankov D., Plakhtiy T., Pushkar M., Sokolov Ya., Yakishena V. The most significant representatives of scientific directions and innovative ideas that predetermined the formation of accounting as a science and the development of its methodology are: Besta F., Garnier P., Guilbaud A., d’Anastasio N., Degrange É., Dumarsche J., Canning J.,

Leote É., Littleton A., Niklish G., Paton W., de la Porte M., Rudanovsky A., Savari J., Savatier R., Fischer I., Cherboni J., Cher I., Schmalenbach É., Schmidt F., Sprague C. Numerous studies on the history of the development and establishment of accounting and reporting methodology are associated with the names of foreign scholars: Gurskaya M., Karelskaya S., Zuga E., Kovalev V., Kovalev A., Colasse B., Kolchugin S., Kuter M., Laughlin R., Littleton A., Lvova D., Mattessich R., Pyatov M., Richard J., Sokolov Ya., Hendriksen É., and van Vreda M., Tsygankov K. The assessment of the current state of accounting and reporting methodology and the prospects for its development has been addressed by the research of foreign scholars: Alexander D., Baranov P., Bezruchuk S., Burlaud A., Colass B., Butynets F., Kovalev A., Kovalev V., Cosmulesea C-G., Grosu V., Lev B., Legenchuk S., Mattessich R., Nobes C., Pyatov M., Richard J., Sokolov V., Feleaga L., Hlaciuc L., Tsygankov K., and by Moldovan researchers: Bucur V., Bîrcă A., Grabarovski L., Grigoroï L., Dolghii Cr., Cojocarui M., Lazari L., Nederița A., Tsurcanu V., Golochalova I. In the context of the development of accounting and reporting methodology, the features of applying the multi-capital approach have been studied by foreign scholars: Alves S., Altukhova Yu., Richard J., Zhyhlei I., Yakishena V., Lev B., Malone M., Edvinsson L. The methodological aspects of preparing financial and non-financial reporting have been addressed in the works of foreign authors: Butynets F., Bychkova S., Gu F., and Lev B., Guzov Yu., Matthews M. and Perera M., Pyatov M., Tsiatkovska O., and by domestic researchers: Bucur V., Badicu G., Bîrcă A., Grigoroï L., Dolghii Cr., Cojocarui M., Mihaila S., Lusmanschi G., Ulian G., Tsurcanu V., Golochalova I. Research in the fields of management and social sciences has revealed the need for qualitative improvement of accounting and reporting methodology; a significant contribution to their development has been made by the following scholars: Becker G., P. Bourdieu, Wallerstein I., Geva A., Glasl, F., Grant R., Darlabaeva D., Daly H., Kaplan R., Kim J., Costanza R., Kuhn T., Lievegoed B., Mises L., Novikov A., Norton D., Piketty T., Schumpeter J.

Nevertheless, many aspects of accounting and reporting methodology have not been sufficiently studied, and some are descriptive in nature, which does not allow for a comprehensive assessment of scholars' contributions to modern accounting methodology and to the methodology of information disclosure in business reporting.

Purpose of the research and research objectives. The purpose of the research is to identify the problems of accounting and financial reporting methodology, to develop methodological approaches for accounting for specific objects, and to provide methodological recommendations for modernizing financial reporting and sustainability reporting based on the established innovative accounting paradigm.

To achieve the stated aim, the following objectives have been identified and addressed:

1. Analysis of the formation and transformation of accounting and financial reporting methodology in the context of the evolution of technological paradigms and the transition of science to the post-non-classical stage of development.
2. Study of the concepts of balance and justification of its status as an indicator of development trends in accounting and financial reporting methodology.
3. Identification of challenges and prospective directions for the development of accounting methodology in the 21st century.
4. Conceptualization of the prerequisites for improving accounting and reporting methodology.
5. Analysis of the prospects for developing a methodological approach to the disclosure of socio-economic information in business reporting in the context of European directives and IFRS; assessment of the possibilities of transitioning to a socio-economic reporting model in the Republic of Moldova.
6. Development of a methodology for studying the improvement of methodological approaches to accounting and information disclosure in business reporting based on the innovative accounting paradigm.
7. Study of the semantic aspect of the concept of qualitative characteristics of financial reporting information in the context of assessing its usefulness for decision-making.
8. Conceptualization of the interpretation of business ESG performance results and the mechanism for their reflection in financial reporting; analysis of trends in the Republic of Moldova regarding the disclosure of social responsibility performance information.
9. Analysis of the effectiveness of accounting methodology in the Republic of Moldova in the context of the innovative accounting paradigm.
10. Development of a methodology for accounting for employee remuneration for work of intangible measurement based on the multi-capital approach.
11. Development of a methodological approach for the recognition and accounting of defined benefit pension plans within the framework of multi-capital accounting.
12. Development of methodological approaches and relevant trends in the recognition and accounting of natural resources and ecosystem services based on multi-capital accounting.
13. Justification of the methodological unity of financial reporting indicators and other forms of socially-oriented reporting.
14. Development of a methodological approach to the modernization of financial reporting and sustainability reporting based on the dualistic concept of the innovative accounting paradigm.

15. Development of a methodological approach for the disclosure of information in the Statement of Changes in Associated Equity in the context of multi-capital accounting.

Considering the aspects outlined above, the **main problem of the research** lies in the need to establish an innovative accounting paradigm and, on its basis, to justify the prospective components of accounting and reporting methodology. This is required to ensure compliance with the criteria of post-non-classical science and to meet the demands of users for substantive and relevant information in business reporting, reflecting the fulfillment of socio-economic events in the knowledge economy. Additionally, it is important to demonstrate the effectiveness of such prospective directions for the formation of a modern accounting and reporting system that meets the requirements of the contemporary technological model. This direction, focused on the justification and adaptation of the prospective components of accounting and reporting methodology, should be highlighted as a stage in its evolution within the context of the technological model.

The **main hypothesis (H)** put forward in this research is that the accounting and reporting methodology, based on the diagraphic accounting paradigm, employing a monistic approach to the content of the balance sheet and the concept of financial capital, does not meet the criteria of post-non-classical science and is ineffective in providing useful information for the purposes of sustainable business development in the knowledge economy. In order to establish an effective accounting and reporting methodology, it is necessary to create an innovative accounting paradigm that includes prospective components: conceptually new principles, new accounting objects, financial-mathematical valuation methods, methodologically innovative approaches to the content of the balance sheet and the interpretation of equity, and a toolkit for presenting useful information for decision-making that ensures the achievement of sustainable development objectives in the knowledge economy. In the context of substantiating the main hypothesis and conducting a detailed study of the prospective components of the innovative accounting paradigm that shape the modern accounting and reporting methodology, additional **working hypotheses** were proposed. **First hypothesis (H1):** The monistic approach to the content of the balance sheet restrains the development of accounting and reporting methodology, limiting its possibilities solely to the development of methodological approaches for information disclosure. **Second hypothesis (H2):** The conventional nature and limitations of the dynamic balance prevent it from being recognized as a fully-fledged form of financial reporting and complicate its integration with sustainability reporting. **Third hypothesis (H3):** The rights and powers related to associated business ownership, as well as the identification of the rightful holders, serve as a criterion for the transition to a multi-capital approach to accounting and the reporting of socio-economic events

related to business in the knowledge economy. **Fourth hypothesis (H4):** Conceptual differences between the classical accounting methodology and the IFRS methodology make it impossible for the concept of qualitative characteristics of information to remain neutral with respect to either of them. **Fifth hypothesis (H5):** Remuneration of employees for work of intangible measurement based on shares (or other equity instruments) should be accounted for as capital for maintenance and included in the equity structure as human capital. **Sixth hypothesis (H6):** Contributions of social actors (employees of the business) to defined-benefit pension plans should be accounted for as capital for maintenance and included in the equity structure as social capital. **Seventh hypothesis (H7):** The application of the multi-capital approach to accounting and reporting of socio-economic events related to business, combined with the dualistic approach to the content of the balance sheet, creates the basis for a new configuration of business reporting that ensures a coherent systematization of information for management accounting, financial accounting, and sustainable development purposes.

A new direction of research developed within the framework of this dissertation is the transformation of the existing accounting and reporting methodology, which involves the application of new methodological approaches based on the formulated innovative accounting paradigm as a symbiosis of the diagraphic paradigm and the information economy paradigm. The research focuses on the implementation of three comprehensive transformations: the dualistic approach to the content of the balance sheet, and accounting in general; the multi-capital approach to the recording of socio-economic business events; and the extensive use of financial-mathematical methods and modeling to generate accounting information that meets the criteria of the contemporary technological model.

The scientific novelty presented in the study is determined by its objectives, tasks, and proposed hypotheses, and can be summarized as follows:

1. A regularity has been established according to which the evolution of accounting and reporting methodology is determined by the symbiosis of the stage of scientific development and the state of the technological model.
2. The loss of methodological relevance of the "monistic" approach to the content of the balance sheet has been identified, determined by its conventional nature and limitations, which reduces the informativeness of reporting and necessitates the transition to the "dualistic" approach.
3. The role of the concept of social responsibility as a value-normative principle of post-non-classical science in the development of accounting and reporting methodology has been actualized.

4. The concepts of "accounting methodology," "IFRS methodology," "social responsibility," and "human capital" have been examined in the context of the formation of the innovative accounting paradigm.
5. A methodology for measuring the level of information usefulness has been developed, based on the ranking of qualitative characteristics according to their semantic interpretation within the framework of the innovative accounting paradigm.
6. The fundamental factors underlying the contradictions in the accounting methodology of the Republic of Moldova have been identified.
7. A research methodology has been developed to ensure the improvement of methodological approaches to accounting and information disclosure in business reporting based on the innovative accounting paradigm.
8. A methodology for reflecting the results of the ESG behavior of business in financial reporting has been developed, based on the identification of the type of social responsibility, and an empirical study has established a low level of readiness of businesses in the Republic of Moldova to prepare sustainability reporting.
9. A methodology for accounting for employee remuneration for work of intangible measurement within the framework of the multi-capital approach has been developed, adapted to businesses in the Republic of Moldova.
10. A methodological approach for the recognition and fulfillment of defined-benefit pension plans under the multi-capital approach has been substantiated.
11. A methodological approach has been proposed for accounting transactions related to natural resources and services, and the maintenance of natural capital, based on the multi-capital approach.
12. A model for the transition of information from the static balance sheet to dynamic balance data has been developed, implementing the multi-capital and dualistic approaches to the content of reporting within the framework of the innovative accounting paradigm.
13. A Sustainability Report has been developed for businesses in the Republic of Moldova.
14. A Report on Changes in Associated Equity has been developed within the implementation of the multi-capital and dualistic approaches in the accounting and reporting methodology of the Republic of Moldova.

Research methodology and justification of the research methods used in the study. This study is based on general scientific and specialized methods: dialectical approach, systematic approach, comparison, analysis, synthesis, induction and deduction, modeling. A dialectical approach was used to analyze the transformation of accounting and reporting methodology into a

socio-economic model based on an innovative accounting paradigm by identifying internal contradictions and sources of change in the existing methodology. The application of a systematic approach is manifested in the rational combination of certain scientific methods aimed at constructing a research methodology: formulating the problem, proposing hypotheses, and justifying them. Historical and logical approaches were used to justify the transformation of accounting and reporting methodology based on multi-capital accounting and a dualistic approach to disclosure in business reporting, particularly financial reporting. The axiomatic method was used in formulating theses, the analysis method was used in identifying and separately presenting each of the research problems, and the synthesis method was used in summarizing the results and formulating arguments and conclusions obtained during the verification of hypotheses. The induction method was used to put forward hypotheses and identify general patterns, while the deduction method was used to move from general theoretical propositions to their concretization within the framework of the developed methodological approaches. The method of abstraction was applied to identify the key elements of accounting and reporting methodology as the **subject of the study**. At the same time, the developed methodology was based on the methods of content analysis, comparison and experimental analysis, as well as mathematical and graphical modeling. The method of content analysis was applied in the study of the provisions of the IFRS Concept, Directive 2013/34/EU, international and European sustainability standards, as well as the legislative and regulatory framework of the accounting and reporting system of the Republic of Moldova, and in identifying the features of the national accounting methodology. The method of comparison was applied in the study of scientific theories, concepts, accounting systems, calculation models, and indicators. Experimental analysis was employed using the binomial model and the Black-Scholes-Merton model to substantiate the developed methodological approach and assess its practical applicability by businesses in the Republic of Moldova. The method of mathematical modeling allowed for the calculation of indicators that form part of the evidential basis for addressing the research problem. The method of graphical modeling provided for the development of algorithms, mechanisms, and research schemes, enabling the visualization of its substantive aspect.

The dissertation is based on an **interdisciplinary approach to the research methodology**, ensuring a systematic interconnection of four distinct research directions: 1. The characteristics of the knowledge economy and the post-classical stage of science determine the interconnection and interdependence of three aspects of business-economic, social, and environmental - which influence the methodology of accounting and reporting; 2. The improvement of accounting and reporting methodology is developing within the framework of an innovative paradigm, based on

an interdisciplinary synthesis of the principles of the diagraphic paradigm and the information economy paradigm, employing financial-mathematical methods and modeling as its tools; 3. Modern accounting and reporting methodology is characterized by ensuring the interconnection of accounting theory, scientific trends, and accounting practice, which involves analyzing development prospects through the lens of the impact of management concepts and social concepts on accounting theory. Due to this approach, the study has developed a conceptual vision of the transformation of accounting and reporting methodology based on the innovative accounting paradigm, which represents a symbiosis of the diagraphic paradigm (with an expanded notion of capital) and the information economy paradigm; 4. To identify trends in the transition of the national accounting methodology toward a multi-capital approach for reflecting the socio-economic events of business, methods of macroeconomic and comparative analysis were applied, complementing the study at the micro level.

Fundamentally new results for science and practice are driven by the formation of an innovative accounting paradigm, within which promising components of accounting and reporting methodology have been identified and original solutions for their implementation have been proposed. These results can be summarized as follows:

- The integration of methodological aspects of accounting and financial reporting with the concept of social responsibility, accompanied by the identification of prerequisites and criteria for the formation of multi-capital accounting, contributed to the substantiation of a methodological approach for reflecting socio-economic business events in accounting based on the diagraphic accounting paradigm.
- Examining the concepts of balance through the lens of their essential purpose, accompanied by the identification of the limitations and conventions of dynamic balance, contributed to the substantiation of a dualistic approach to the content of the balance sheet and financial reporting as a whole.
- The formation of an innovative accounting paradigm as a symbiosis of the diagraphic accounting paradigm, with an expanded understanding of business capital and a dualistic approach to the content of reporting, and the information economy paradigm.
- A new methodology for measuring the level of information usefulness has been applied, based on the ranking of qualitative characteristics according to their semantic context within the framework of the innovative accounting paradigm (copyright registration certificate Seria OŞ 7727 of 14.12.2023: Algorithm for identifying the concept of qualitative characteristics of financial reporting in the context of the imperative of measuring its usefulness for decision-making).

- A three-stage algorithm for a methodology to reflect the results of business ESG performance in financial reporting has been formulated, based on the principles of the concept of social responsibility and the assessment of the possibility of adapting them to accounting and reporting methodology (copyright registration certificate Seria OȘ 7556 of 16.06.2023: The algorithm for recognizing the results of ESG-behavior of business in financial reporting in the context of the imperative of its transition to the socio-economic model).
- An original methodological approach has been developed for accounting for transactions related to the recognition of human capital contributions to business value based on multi-capital accounting (copyright registration certificate Seria OȘ 8323 of 03.11.2025: Методология учета вознаграждений работников за труд в нематериальном измерении: мультикапитальный подход инновационной парадигмы учета).
- An original convergence matrix of IFRS methodology and the SEEA concept has been developed, based on a three-stage algorithm, with an assessment of the degree of alignment between IFRS and SEEA (copyright registration certificate Seria OȘ 8026 of 07.10.2024: The matrix of indicators for recognizing the agribusiness' ecosystem assets: convergence of SEEA and IFRS).
- An original methodology for presenting information on sustainable development according to the ESG agenda has been applied, on the basis of which a fundamentally new Sustainability Report has been developed (copyright registration certificate Seria OȘ 8281 of 19.08.2025: Модель Отчета об устойчивом развитии: концептуализация и адаптация к европейским стандартам (ESRS)).

The theoretical significance of the study lies in the development of the conceptual foundations of the innovative accounting paradigm as a symbiosis of the diagraphic accounting paradigm, with an expanded understanding of business capital, and the information economy paradigm, as well as in the identification of promising components of accounting and reporting methodology to ensure its alignment with post-non-classical science and the information needs for decision-making in the knowledge economy, substantiating the necessity of their implementation in accounting and reporting methodology; in formulating an algorithm for identifying the type of social responsibility, and in developing a methodology for reflecting the results of business ESG performance in financial reporting; in the development of a convergence matrix of IFRS methodology and the SEEA concept for adapting multi-capital accounting with respect to natural resources and their source – natural capital; in the development of a methodology for recalculating

balance sheet items in the context of a dualistic approach to the content of the balance sheet and financial reporting as a whole.

The practical significance of the study lies in the applicability of the developed methodological approaches, methods, models, and accounting tools in practice, which have demonstrated their feasibility in operating companies in the Republic of Moldova (methodology for measuring the usefulness of financial reporting information, methodological approach to accounting for transactions related to the recognition of human capital contributions to business value, BSC map, methodology for presenting information on sustainable development according to the ESG agenda, fundamentally new Sustainability Report, Report on changes in associated equity within the implementation of multi-capital and dualistic approaches).

Implementation of research findings. The results were implemented in the scientific-practical and scientific-didactic process of the Department of Accounting and Economic Informatics within the disciplines of “Management Accounting” and “Sustainability Accounting and Reporting” of cycle I (licenta); “Environmental, Social, and Governance (ESG) Aspects in Financial Reporting”, “International Accounting and Accounting Policies in accordance with IFRS”, and “Audit and Assurance of Sustainability Reporting (SDGs)” in Cycle II (master's degree); “Accounting and Financial Reporting Issues in the Context of Implementing Modern Accounting Policies” in Cycle III (doctorate). Five author's certificates (issued by AGEPI) and eleven acts on implementation at enterprises and organizations of the Republic of Moldova, at Moldova State University and ACAP (Annex 33), in particular, have been received.

Approval of scientific results. The main findings and results of the study were discussed at 61 international symposiums and conferences, 4 national events and events with international participation, and 17 international exhibitions of creativity and innovation. Scientific reports and other published materials were prepared, including within the framework of four international projects, in three of which (implemented in cooperation with Ukraine and Poland) the author participated as a member of the research group, and in the bilateral Moldovan-Turkish project of research an innovation, he acted as the head of the project. **Publications on the topic of the thesis:** On the topic of the dissertation, 113 scientific works have been published (including 30 single-author articles): articles in scientific journals from the SCOPUS and Web of Science databases – 3, articles in scientific journals from the National Register of Specialized Journals – 37 (including 15 articles without co-authors), publications in the proceedings of international scientific conferences – 65, one individual monograph, co-author of nine collective monographs (Moldova, Poland, Romania, Ukraine) in the field of specialization, published in the Republic of Moldova and abroad (Poland, Romania, Ukraine). The author's monograph was presented at the

International Exhibition of Innovation and Technology Transfer EXCELLENT IDEA – 2024, held on September 20-22, 2024, in Chisinau (Republic of Moldova), where it was awarded a **silver medal** and a diploma. The collective monograph “Problems of presenting information on the results of ESG-behavior in company reporting for the implementation of sustainable development goals” was also presented at international exhibitions, including the EUROINVENT Book Salon, where it was awarded **silver medals** and a Diploma of Excellence.

Summary of the thesis sections: The dissertation has a classical structure and includes: an introduction, five chapters, general conclusions and practical recommendations, a bibliography of 347 titles, and 33 appendices. It consists of 322 pages of main text and contains 39 tables, 29 figures, and 15 formulas.

The limits (restrictions) of the study are due to the short-term nature of the work, while the current accounting and reporting methodology partially meets the criteria of post-classical science and does not fully meet the information needs for decision-making in a rapidly developing knowledge economy, which implies the risk of accumulating unresolved problems. The following limitation is determined by the level of methodological maturity of companies in the Republic of Moldova in terms of adapting accounting to the requirements of post-classical science. A significant limitation is the fact that the methodology for collecting and processing information on sustainable development within the business management system is underdeveloped and requires separate research. Another limitation is the fact that promising components of accounting and reporting methodology are ambiguous for different types of businesses and their industry affiliation, and it is impossible to develop universal recommendations for them within the framework of a single study.

Keywords: accounting and reporting methodology, innovative accounting paradigm, information usefulness, multi-capital accounting, dualistic approach, corporate social responsibility, ESG indicators, sustainability reporting.

THESIS CONTENT

The introduction substantiates the relevance of the topic, formulates the aim, objectives, and hypotheses of the study, outlines the new research direction and the scientific novelty of the work, presents the key results and their theoretical and practical significance, and provides information on implementation, testing, and publications related to the dissertation topic.

Chapter One, *‘The Evolution of Accounting and Financial Reporting Methodology: From the digraphic to the innovative accounting paradigm of the 21st Century,’* is devoted to the analysis of the formation and transformation of accounting and financial reporting methodology in the

context of technological shifts and the transition of science to a new post-classical stage of development. Despite the early recognition of accounting as a practical and productive activity and its establishment by the mid-20th century as a scientific economic discipline, the methodology of accounting and reporting received conceptual elaboration only at the beginning of the 21st century. The dissertation examines various interpretations of accounting and financial reporting methodology, which made it possible to identify two main approaches to defining it. The first approach is based on interpreting methodology as a set of provisions concerning methods of cognition and modes of proof envisaged by accounting theory and aimed at obtaining true knowledge of its subject matter. The second approach treats methodology as a means of knowledge accumulation through a formalized description of the accounting subject using principles, assumptions, and definitions purposefully developed to solve accounting tasks. We adhere to the view that the diversity of definitions indicates the absence of a unified conceptual approach. To achieve terminological precision, the author has carried out a detailed analysis of the logical structure of theory as a form of scientific knowledge and has systematized the principal doctrines and the related innovations underlying the methodology of accounting and financial reporting. It has been established that the evolution of accounting and financial reporting methodology is driven by the transition to a new technological stage characterized by the development of economic relations and science. The present study made it possible to formulate a definition of **accounting methodology** consistent with accounting theory: it is a doctrine on the application of the accounting method, based on underlying regularities, for presenting reliable accounting information on the state of an economic entity. The study establishes that accounting theory was formed within the paradigm of classical science, oriented toward objective and formalized knowledge. Within this framework, the fundamental method of obtaining such knowledge is the triad: accounts, double-entry bookkeeping, and the balance sheet. In this context, the accounting methodology functions as a prescriptive (normative) instrument for the interaction between ‘accounting theory and accounting practice’, without possessing the status of an independent level of scientific knowledge. It has been determined that, at the stage of non-classical science – characterized by the absence of a universal method, a plurality of approaches, and reliance on intuition – the interpretation of capital as net assets was recognized, based on the understanding of accounting objects as rights and obligations rather than as property and liabilities. The dissertation argues that the conceptual foundations of accounting and financial reporting (the IFRS Concept), developed by the American school of accounting, are characterized by the absence of a universal method of knowledge, with their systemic element being the capital maintenance concept, which

reflects the interests of owners, shareholders, and investors. In this regard, the logical structure of the IFRS Concept is proposed (Table 1).

Table 1. Logical Structure of the Conceptual Foundations of the IFRS Accounting System

Empirical evidence from observed practical situations			
Economic events as the subject of accounting			
Generalization of observed economic events in accounting			
Identification	Classification	Aggregation	
System-forming element			
The concept of capital and its maintenance		Economic approach	
Conceptual statements			
Reporting		Qualitative characteristics	Measurement
Structural elements			
Concepts	Assumptions	Principles	Methods
Assets	Going concern	Materiality	Comparability
Liabilities	Accrual basis	Faithful representation	Measurement
Capital	Monetary measurement	Periodicity	Observation
Income	Economic entity concept	Substance over form	Analysis and Synthesis
Expenses		Usefulness of information	Induction and Deduction
		Completeness of information	Modeling
		Consistency	Analogy
			Abstraction
			Interpretation
			Statistics

Source: developed by the author based on the results of the study.

Based on the results of the study, the author formulated a **definition of IFRS methodology**: it is a doctrine on the application of the accounting method, based on the principles and assumptions of financial reporting, aimed at generating useful information for making economically sound decisions. The IFRS methodology in this context is considered as a financial reporting methodology. The author concludes that the IFRS Concept endows the methodology with the status of an independent level of scientific knowledge, qualitatively transforming its functions: from a prescriptive role to explanation, conceptual evaluation, and forecasting, as well as forming a set of methods, including intuition and reflection, aimed at understanding accounting objects and generating information about the business. Moreover, the author aligns with the view of contemporary economic researchers who argue that in the 21st century, accounting is represented by two theoretical approaches – classical theory and the IFRS Concept, each of which forms its own methodological foundation. Since society has entered the phase of an innovative technological paradigm and post-non-classical science, whose conceptual tenets are integrity, multiplicity, and nonlinearity of development, including the active role of humans in knowledge acquisition, the transformation of accounting as both a science and practice becomes inevitable, including the improvement of its methodology and reporting within the framework of the innovative accounting paradigm.

The study is also aimed at examining and comparing balance sheet concepts, substantiating its status as an indicator of trends in the development of accounting methodology and financial reporting. This position of the author is substantiated by the fact that the system-forming element of classical accounting methodology is the balance sheet concept, whereas in the IFRS methodology, the system-forming role is played by the capital maintenance concept. It is argued that the development of the legal entity institution required conceptual solutions in accounting for the accurate representation of changes in the legal and property status of a business; one such solution was the ownership concept. The distinctive feature of this concept is that primary attention was given to the capital account and the analysis of its changes. The identification of capital with the owner shifted users' attention from value-exchange transactions to profit extraction for the owner, which completed the formation of 20th-century accounting theory, based on the *concept of the static balance sheet*. Acquiring the status of a reporting form, the balance sheet transforms into the final result of accounting entries, the maintenance of which is reduced to the technical procedure of its preparation. As a result of the study, the author concludes that the interpretation of capital as net assets predetermined a shift in the subject of accounting – from economic events to capital – and laid the foundation for future reforms in accounting methodology and financial reporting. The study showed that the owners' request regarding the actual financial result was addressed by the *dynamic balance concept*. Its distinctive feature lies in the separation of profit from capital, the methodology for its calculation based on the flow of expenses and revenues, which ensures control over the efficiency of capital utilization during the reporting period. The analysis of the dynamic balance concept indicates that the fundamental limitations and methodological conventions inherent in this concept are a sign of its belonging to a different accounting approach, distinct from that established within the framework of the digraphic paradigm. In this context, the dynamic balance serves as a system-forming element for the development of the management accounting concept, the establishment of which as an independent theory requires the institutionalization of its structure. Within the logic of the IFRS Concept, the balance sheet structure is determined by the requirements for the recognition of assets, liabilities, and equity, as well as the capital maintenance concept; the balance sheet is perceived as a regularity that does not require theoretical justification. Между тем анализ Meanwhile, the analysis of the IFRS Concept allowed to conclude that the flexibility of the IFRS methodology, manifested in the use of supplementary accounting principles and rhetorical techniques in measurement, identification, and classification, suggests that this property will contribute to its modernization within the framework of post-non-classical science. This creates the conditions for adapting to the challenges of the modern technological paradigm in presenting

information that is useful to a wide range of users regarding the business's contribution to sustainable development. The analysis of other balance sheet theories showed that they represent an attempt to synthesize the concepts of static and dynamic balance, implying the formation of a dualistic approach that requires maintaining a distinction between defining the owners' capital as net assets and calculating operating profit. The balance sheet within the innovative accounting paradigm, which provides for the use of a dualistic approach and fulfills the requirement to disclose information on the business's contribution to supporting its three aspects (economic, social, and environmental), also serves as a system-forming element. The author believes that the convergence of the two concepts requires recognizing the independent roles of the static and dynamic balance sheets, as well as introducing the notion of associated ownership, which implies including in the ownership structure those resources that are effectively controlled by the business but over which its socio-economic partners retain rights. In this context, the static balance sheet is focused on presenting information useful for sustainable development decision-making, whereas the dynamic balance sheet, serving as a system-forming element of the management accounting concept, is intended to provide informational support for current managerial decisions not related to assessing the business's stability over time.

In analyzing the main challenges of accounting and reporting methodology, the author identifies the fundamental limitations and methodological conventions of the dynamic balance concept, which alter users' associations regarding the content of financial reporting data. Moreover, the transition to a knowledge economy has endowed business actions reflected in financial reporting with a socio-economic character. At the same time, the cost-based accounting methodology does not allow for the assessment of uncertainties and risks, whereas the IFRS methodology permits such assessment but retains the ownership concept limitations inherent in traditional methodology. At the same time, the author emphasizes that neutralizing limitations and improving accounting and reporting methodology is possible when business events are assessed by preparers and users of reports based on the innovative accounting paradigm, which represents a symbiosis of the digraphic accounting paradigm and the information economy paradigm. Based on the analyzed premises, the author concludes that the combination of accounting methodology and IFRS forms a platform for the evolutionary development of accounting and reporting methodology within the framework of the innovative accounting paradigm. By systematizing the studied scientific sources, the author established that the innovative accounting paradigm shapes the understanding of key development trends and their regularities, and facilitates the selection of research directions, approaches, and methods for their implementation. The author identifies the following research directions within the framework of the innovative accounting paradigm:

- Expansion of the financial capital model in the context of recognizing the owners' contribution of the business's non-financial resources to the capital structure – human and natural capital;
- Development of a methodological approach for disclosing information on the size and changes of the capital triad in the balance sheet and other forms of business reporting;
- Development of accounting methods for transactions related to new accounting objects, the source of which is human and natural capital;
- Modernization of financial reporting, in particular the balance sheet, in the context of implementing the sustainable development agenda;
- Formation of a non-financial information system that records the link between all business resources and its outcomes.

The **Second Chapter**, “*Conceptualization of the preconditions and prospects for improving accounting and financial reporting methodology in the context of the innovative accounting paradigm*”, analyzes the preconditions for the transition to a socio-economic model of accounting and financial reporting and conceptualizes them within the framework of the innovative accounting paradigm. The systematization of scientific sources allowed the author to establish that the introduction of the notion of associated ownership, which involves including non-financial resources used by the business to increase its equity while preserving the rights of socio-economic partners, drives the transformation of the traditional financial understanding of equity into its interpretation as associated equity. The author aligns with the view of contemporary economic researchers who argue that one part of a business's associated equity is represented by financial capital – share capital and income from its use – whereas the other part is non-financial, including human capital as the contribution of employees' intangible labor, determined by changes in labor's bargaining positions relative to financial capital, as well as natural capital as the contribution of ecosystems interacting with the business to increase its value. Based on the analyzed premises, the author concludes that the concept of associated ownership has served as a catalyst for the evolution of business capital theory. This fact calls for a rethinking of the methodological approach to determining the informativeness of business reporting, particularly financial reporting. Within this approach, the implementation of the business social responsibility concept is viewed as a mechanism for exercising the right to maximize the owners' financial capital profit only after recognizing the interests of and fulfilling the business's obligations to non-financial capital contributors. The author systematized the evolution of the social responsibility concept and proposed the following definition: *social responsibility* is the outcome of social relations in which each macroeconomic entity recognizes and fulfills its obligations regarding associated ownership

and is economically oriented toward supporting society's demands concerning values qualified as socially significant. At the same time, it has been established that the current concept of social responsibility does not provide for the assessment of the impact of a business's socially responsible behavior on the growth of its total capital. As a consequence, current regulations in this field do not establish the need for such an assessment, which complicates the standardization of reporting formats intended to disclose this information. The author aligns with the view of contemporary economic researchers who argue that resolving the issue of recognizing the results of a business's socially responsible behavior in financial reporting lies within the convergence of the social responsibility concept and financial reporting theory, the interaction scheme of which is presented in Figure 1.

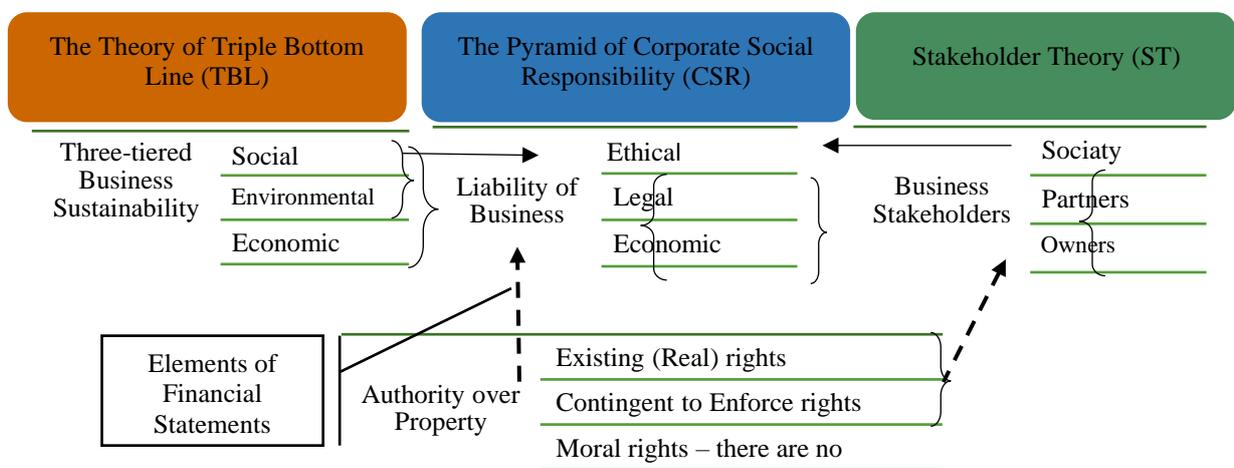


Fig. 1. Scheme of interaction of the three theories of social responsibility and the point of their convergence with the financial reporting concept

Source: Developed by the author based on the research results.

The following aspects were considered in the development of this scheme: 1) The responsibility of a business, recognized as a legal entity, when entering property relations with economic agents is regulated by law and, losing its uncertainty, transforms into a category of legal obligation, the economic aspect of which is realized through the evaluation, increment, and allocation of economic benefits among the participants in these relations. The methodology of accounting and financial reporting provides for the legal codification and evaluation of the economic substance of a legal obligation, followed by the recognition of capital or liabilities as elements of the financial statements; 2) The identification of the type of social responsibility, which is based on the establishment of existing and contingent rights in relation to associated property of the business's socio-economic partners, entails the recognition of their share in the associated capital as human and natural capital, subject to the existence of such rights. By recognizing the obligation to fulfill them, a business implements social responsibility and allocates a share of its profit to support both financial and non-financial capital – human and natural capital.

The author aligns with the view of contemporary economic researchers who argue that society as a whole, as a stakeholder, is not a contributor to associated equity, and is endowed by the responsibility system with moral rights to participate in managerial decision-making, thereby creating the prerequisites for a business to fulfill its *ethical responsibilities*. The conclusion of this part of the study is that the recognition of property authority, on the basis of which obligations regarding socially responsible business behavior are established, serves as a criterion for transitioning to multi-capital accounting and for reflecting socio-economic events in the financial reporting. In the context of examining the factors and limitations in improving accounting and reporting methodology within the framework of the innovative accounting paradigm, it has been established that due to the absence of a conceptualized methodology for assessing the impact of socially responsible business behavior, financial reporting does not reflect its actual social, environmental, and managerial (ESG) obligations in ensuring sustainable development, and consequently fails to meet the demand for such information. The systematization of the studied scientific sources, as well as documentary acts in the field of social responsibility reporting, has shown that, to demonstrate the relationship between a business's fulfillment of social responsibility and changes in the value of its equity, as well as to enable investors to assess risks and prospects of responsible investing, three reporting approaches have been developed, predominantly using non-financial metrics of both quantitative and qualitative nature. The author has developed a three-stage algorithm for disclosing additional information on a business's implementation of social responsibility, presented in Figure 2.

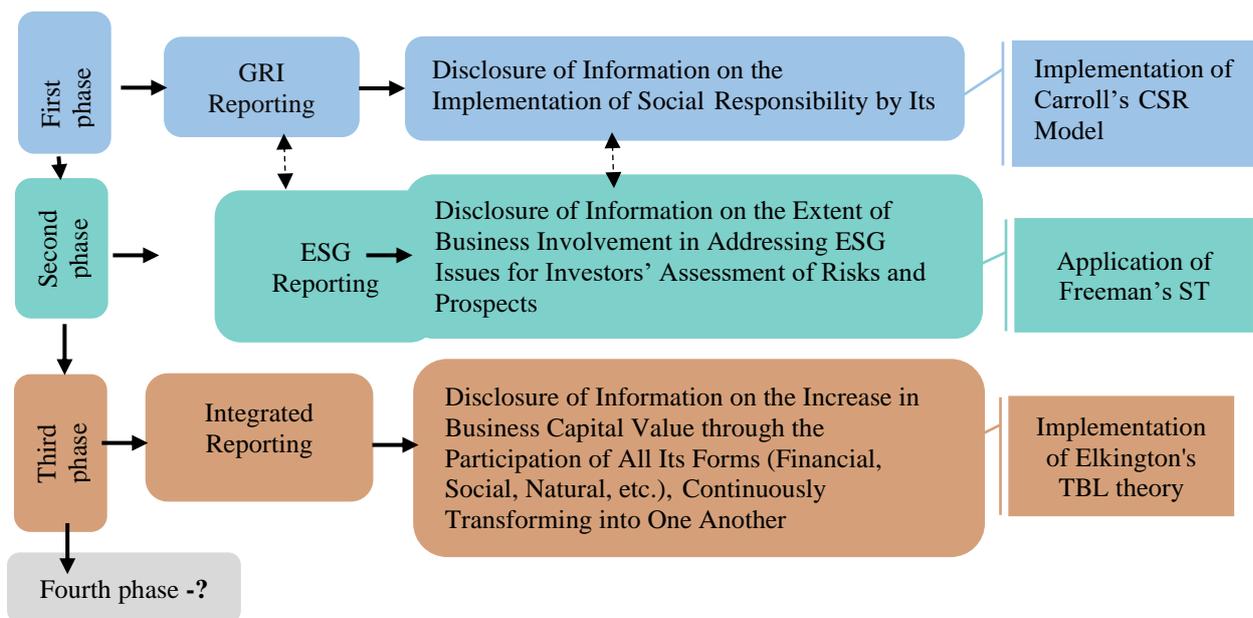


Fig. 2. Algorithm for presenting additional information on a business's compliance with social responsibility

Source: Developed by the author based on the research results.

These approaches have served as a response to the challenges of the knowledge economy, related to ensuring the sustainable development of both business and society as a whole. At the same time, the author substantiates that when these approaches are applied, the principles and methods of accounting are not used; consequently, the information produced is of an auxiliary nature and does not constitute part of the financial statements. The study of approaches to presenting additional information on a business’s compliance with social responsibility allowed the author to propose and substantiate the following thesis: within the framework of the algorithm, the principle of consistency is violated, which reduces its effectiveness in achieving the primary goal – providing owners and other stakeholders with supplementary information to financial reporting, enabling informed investment decisions that support the achievement of sustainable development goals. The analysis of the prerequisites for the formation of a methodological approach to the disclosure of socio-economic information in business reporting served as a basis for concluding that the recognition of social responsibility as a factor in achieving sustainable development has led to the evolution of accounting and reporting methodology, including financial reporting, aimed at defining the information perimeter of the relevant data. At the same time, the methodological approach to business reporting constitutes a prospective component of modern accounting and reporting methodology within the framework of the innovative accounting paradigm. The influence of the social responsibility concept on the evolution of accounting and reporting methodology is illustrated in Figure 3.



Fig. 3. The Influence of the Social Responsibility Concept on the Development of Accounting and Reporting Methodology

Source: Developed by the author based on the research results.

The formulated conclusions predetermined the consideration of the prospects for developing a methodological approach to the disclosure of socio-economic information in business reporting in accordance with IFRS and European standardization, as well as the analysis of trends in the Republic of Moldova regarding the disclosure of information on the contribution of socially responsible business to sustainable development. The content analysis of international and

European standards in the field of sustainability reporting allowed the identification of a fundamental difference in their methodological approaches: IFRS are oriented towards providing truthful information for investors and shareholders, whereas European standards are aimed at ensuring the reliability of data for a wide range of stakeholders. The author has determined that the standardization of sustainability reporting involves the development of a specific format for presenting information on a business’s fulfillment of social responsibility:

- Within the IFRS methodology, the focus is on the economic assessment of a business’s social responsibility and its impact on the value of the business. As a result, the sustainability financial report becomes part of the general-purpose financial statements, which address sustainable development objectives;
- Within the accounting methodology followed by the European accounting model, the emphasis is placed on demonstrating the fulfillment by socially responsible businesses of moral obligations to society and the environment whose resources they utilize, as well as on assessing their financial capacity to implement the ESG agenda. In this context, the sustainability report is interpreted as managerial.

The conclusion of this part of the study is that there is a persistent tendency to clearly distinguish the rules of accounting methodology from the principles of IFRS methodology, which defines the essence of the socio-economic approach to preparing business reporting, generated either according to principles or based on rules. The synthesis of the obtained results allowed the author to develop an algorithm for transitioning to a socio-economic model of accounting and reporting within the framework of the innovative accounting paradigm, which is presented in Figure 4.

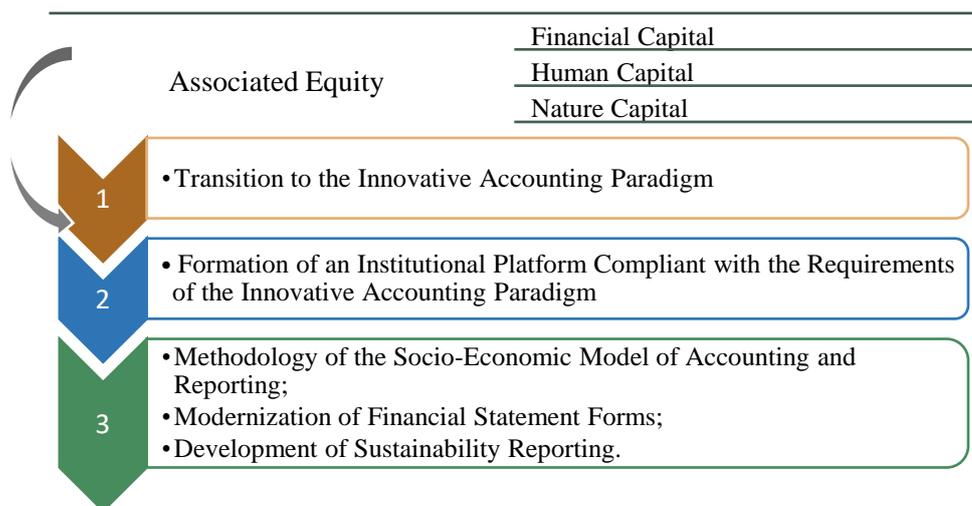


Fig. 4. Algorithm for transition to the socio-economic model of accounting and reporting in the context of the contemporary interpretation of capital

Source: Developed by the author based on the research results.

In terms of assessing trends in the Republic of Moldova (RM) regarding the disclosure of information on the contribution of socially responsible business to sustainable development, the author, based on officially reported data from the National Bureau of Statistics, conducted an analysis of current R&D expenditures and revealed their impact on the macroeconomic indicators of RM over the established period, as well as proposed for consideration the dynamics of the interaction between RM businesses and ecosystem services. The obtained results allowed the author to assert that: 1) human resources still occupy an insufficiently significant position in the state policy of economic development in the RM; 2) against the backdrop of an increasing tax burden related to environmental payments, while domestic environmental expenditures in the RM remain relatively stable, there persists a tendency for the state to support business as a taxpayer. The synthesis of the obtained results served as a basis for the conclusion that businesses in the RM exhibit a relatively low level of motivation to initiate and fulfill social responsibility.

Chapter Three, “*Adapting the existing accounting and financial reporting methodology to the requirement of information usefulness: transition to the innovative accounting paradigm*”, is devoted to addressing several tasks. The first of these is the development of a methodology for measuring the level of information usefulness. The systematization of the studied scientific sources allowed the author to methodologically substantiate the distinction between two modifications of the concept of qualitative characteristics (CQC) of financial information. Based on the analysis of scientific discussions, the direction for developing a methodology to measure the usefulness of financial reporting information has been substantiated, the elements of which include the semantic characteristics of information and their numerical values. The methodology for measuring the level of financial reporting information usefulness, developed by the author, and its mathematical formulation are based on the adaptation of information theory principles, according to which the value of information is determined as follows: *on one hand*, possessing the fundamental characteristics – reliability (semantic aspect) and relevance (pragmatic aspect), with the benchmark assessment of each carrying an equal weight of 50% in the composite usefulness indicator; *on the other hand*, the presence of entropy as a measure of uncertainty, risk, and unpredictability of the phenomenon. Within the proposed methodology for measuring the usefulness of financial reporting, a benchmark value of 10% has been established for entropy, in accordance with the provisions of the materiality concept regarding the level of information quality loss for shareholders. In the context of the two CQC modifications, on a given interval of the numerical of utility (from 0 to 1.0) or (from 0 to 100%), coefficients of total information entropy K_{Hj} are established (Table 2):

- $K_{H1} = 0,2$ – for reporting prepared in accordance with Directive 2013/34/EU;
- $K_{H2} = 0,4$ – for reporting prepared under IFRS.

It has been established that the neutralization of accounting information entropy is carried out through the application of additional information characteristics, the primary one being comparability. Information prepared in accordance with IFRS exhibits higher entropy, which necessitates the inclusion of verifiability and timeliness requirements in the CQC in order to enhance its usefulness. The visualization of the proposed model's application is presented in Table 2.

Table 2. Methodology for measuring the usefulness of financial reporting information

Categories and characteristics of information	Elements of information usefulness measurement				
	Benchmark measurement		Measurement of information usefulness		
	Measure (%)	Entropy-Adjusted Weight, in share	IFRS	Directive 2013/34/EU	Regulation of the RM
<i>Semantics</i> : faithful representation (FV) adjusted for entropy coefficient	50	0.45	0.30	0.40	0.40
<i>Pragmatics</i> : relevance (R) adjusted for entropy coefficient	50	0.45	0.30	0.40	0.40
Overall information usefulness (U')	100	0.90	0.60	0.80	0.80
<i>Increase in economic effect (E)</i> : Understandability (E1)	×	0.05	0.15	0.10	0.10
Completeness (E2)	×	0.05	×	×	×
Economic utility of information (U'')	100	1.0	0.75	0.90	0.90
<i>Improving the usefulness of reporting (UF)</i> : comparability (UF ₁)	×	×	0.10	0.10	0.10
verifiability (UF ₂)		×	0.10	×	0.10
timeliness (UF ₃)		×	0.05	×	0.05
Usefulness of information for managerial decision-making (U)	100	1.0	1.0	1.0	1.15

Source: Developed by the author based on the research results.

The three-module mechanism for measuring the usefulness of financial reporting allowed the task to be mathematically formalized:

$$U = FV \times (1 - K_{Hj}) + R \times (1 - K_{Hj}) + \sum_{i=1}^n E_i + \sum_{i=1}^n UF_i \quad (1).$$

The third module of the mechanism for measuring the usefulness of financial reporting information concludes with the establishment of its axiometric boundaries based on Formula 1:

- $0.80 < U \leq 1.00$ – for reporting prepared in accordance with Directive 2013/34/ EU;
- $0.60 < U \leq 1,00$ – for reporting prepared according to IFRS (Табл. 2).

The proposed methodology for assessing information usefulness has been adapted to the financial reporting system of the RM. Based on an analysis of the provisions of the legislative norms of the RM, it has been substantiated that the national accounting methodology provides for the application of the CQC of information, developed under IFRS, while simultaneously being oriented toward the continental accounting model. Based on an information usefulness indicator of 1.15, with an allowable limit of 1.0, the author has substantiated the existence of methodological

limitations in the national accounting system, caused by the attempt to harmonize the two modifications of the CQC. The finding of this part of the study highlights the necessity and approaches to addressing the identified problem. The analysis of the proposed methodology enabled the identification of its main features in terms of: **structure** – being the result of a symbiosis between the digraphic accounting paradigm and the information economy paradigm; **content** – demonstrating that in the classical accounting methodology the CQC serves a secondary role, whereas in the IFRS methodology it is a structural component; **applicability** – allowing the identification of limitations in the use of the CQC in accounting methodologies arising from the integration of national accounting methodology with IFRS.

A special methodology, presented as a three-stage algorithm, has been developed to establish the perspective of reflecting the business's contribution to the achievement of sustainable development goals in financial reporting. Its **first stage**, classified as preparatory, is based on the assessment of the triad of social responsibility concepts (SR concept). At this stage, three structural components forming the mechanism for identifying social responsibility are analyzed: the first – the identification of the type of business social responsibility; the second – the determination of the legality of stakeholders' claims on the business; the third – the recognition of the stakeholder group's interest as public, whereby their rights are of an abstract nature. As a result, the author formulated a fundamental proposition: the identification of the type of social responsibility, being a methodological procedure, facilitates the transition to a socio-economic model of financial reporting.

The second stage of the algorithm is intended to substantiate the composition of accounting objects that ensure the reflection of ESG approach outcomes. The author's reasoning is based on the identification of stakeholders' rights concerning ESG resources involved in the process of creating the business's associated property. The accounting and reporting methodology provides for the use of a legal-economic approach to the preparation of reporting, namely, the legal codification and assessment of the economic substance of the business's obligations concerning property, followed by their recognition as accounting objects – either equity or liabilities. In the absence of legal and economic grounds for recognizing obligations, information on ESG performance is disclosed as supplementary in non-financial reporting.

The third stage involves the consolidation and monitoring of ESG responsibility performance, recording the transition to a socio-economic model of financial reporting. Within its framework, the direct (or indirect) impact of the business's ESG contribution on capital growth and overall value in the context of achieving sustainable development is disclosed. The three-stage algorithm, the content of which is described above, is presented in Figure 5.

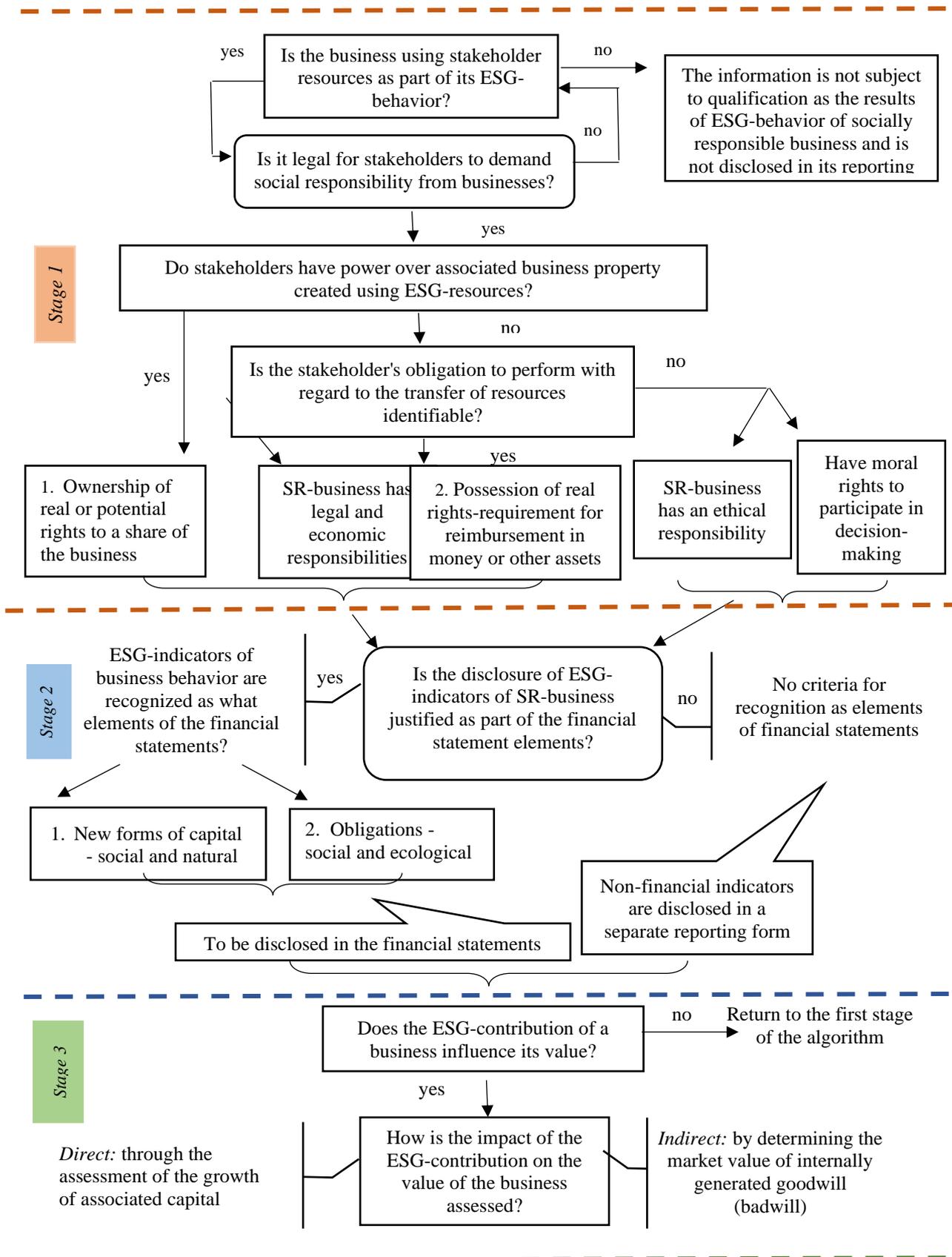


Fig. 5. Algorithm of recognition of the results of ESG-behavior of business in the context of the transition to the socio-economic model of financial reporting

Source: Developed by the author based on the research results.

The author shares the view of contemporary economic researchers who argue that one of the factors determining the disclosure of ESG performance in reporting is the classification of the economy as a developing country. Based on Moldova's ranking in the World Bank's Worldwide Governance Indicators, it has been demonstrated that the country belongs to this category. Additionally, based on statistical data, the author assesses the level of expertise of report preparers in Moldova regarding the disclosure of information on the business's fulfillment of social responsibility. It is substantiated that the understanding of social responsibility and the essence of ESG indicators is possessed by the preparers of non-financial reports, who account for approximately 7% of their total number (41,293 individuals). This fact confirms that the national accounting and reporting methodology does not yet provide for the disclosure of information on the business's contribution to achieving sustainable development goals, which, however, does not preclude a gradual transition to a socio-economic model of reporting.

The next direction of the dissertation research consisted of analyzing the effectiveness of the accounting methodology in Moldova within the context of the innovative accounting paradigm. The author shares the view of contemporary domestic researchers in accounting and reporting, who argue that the improvement of Moldova's legislative and regulatory framework in this area is determined by the choice between developing an effective autochthonous accounting methodology and regulating accounting based on international approaches – either Directive 2013/34/EU or the IFRS Framework. The relevance of this choice increases in the context of recognizing the role of business social responsibility, which determines the disclosure of information in accordance with the ESG agenda. Based on the analyzed premises, the author concludes on the necessity of studying the current state of the national accounting system and determining the prospects for its transformation into a socio-economic model. A content analysis of the legislative and regulatory framework in the field of accounting in Moldova, as well as international instruments (the IFRS Concept and Directive 2013/34/EU) containing requirements for disclosure of information within the ESG agenda, served as the **first stage** in the study of the effectiveness of Moldova's accounting methodology. Within its framework, the elements of comparison presented in Table 3 were identified, characterizing the differences between the IFRS methodology and Moldova's accounting and reporting methodology. **The second stage** allowed the author, based on the disclosure of the essence of the analyzed elements, to conceptually substantiate the reasons for the identified differences.

Table 3. Comparative Characteristics of the IFRS Concept and the Accounting Methodology of the Republic of Moldova

n/ n	Element of content analysis	General characteristics of the content analysis element	
		of the IFRS	according to the legislative and regulatory acts of RM
I. Methodological attributes of orientation toward an accounting model			
1	Концепция финансовой отчетности The concept of financial reporting	“Usefulness of information”: 1) focused on decision-making to increase economic potential; 2) oriented toward the main user groups – investors and creditors; 3) grounded in the fair value concept; 4) envisages a core element – economic resources.	“Accuracy of information”: 1) aimed at economic decision-making by a wide range of users; 2) oriented toward a wide range of users, including public authorities and the general public; 3) grounded in the cost concept; 4) envisages a core element – economic fact.
2	Fair value	is focused on the assessment of future events	is focused on the assessment of the ongoing events.
3	Method of determining the revalued value	Revalued amount = Fair value at the revaluation date – (Accumulated depreciation – recognized impairment loss.	Revalued amount = Fair value at the revaluation date – (Accumulated depreciation – recognized impairment loss.
II. Methodological contractions of the accounting system of the RM under orientation toward an accounting model			
1	Concept of comparability	Clearly identified and distinguished from a sequence.	Identified with a sequence.
2	Nature of an accounting element	Unequivocal and concrete.	Dual and logically contradictory.
3	Criteria recognition for asset	<ul style="list-style-type: none"> ▪ Right with the potential to generate economic benefits; ▪ Exists as a result of past events; ▪ Controlled. 	<ul style="list-style-type: none"> ▪ Economic resources as a result of economic facts; ▪ Identified; ▪ Controlled; ▪ Generates economic benefits when used.

Source: Developed by the author based on the research results.

The outcome of the conceptual substantiation of the reasons for the identified differences is the author’s recommendations: 1) to update the conceptual framework of the national accounting system in order to improve methodological consistency, particularly regarding the economic fact that initiates accounting as an action and simultaneously serves as an object of accounting and analysis; 2) to reconsider the methodological approach to recognition, as an element of the IFRS Concept, and to clarify the composition of the criteria for recognizing assets as a resource; 3) to replace the term “economic resource” with “a resource embodying a property right”.

The analysis of the conducted conceptual assessment of Moldova’s accounting and reporting methodology, considered as a potential element for its improvement in the context of the transition to an innovative accounting paradigm, allows the identification of key features. **Structurally**, the conceptual assessment is presented in two stages: content analysis and conceptual interpretation. In terms of **content**, this assessment shows that Moldova’s accounting methodology exhibits a number of logical contradictions arising from the integration of structural elements of the national accounting methodology and IFRS, and from the perspective of **methodological applicability**, it

represents a logical continuation of the assessment of CQC embedded in Moldova's accounting methodology.

Chapter Four, “*Accounting Methodology for Individual Objects Based on the Multicapital Approach of the Innovative Accounting Paradigm*”, focuses on the development of a methodology for accounting employee remuneration for work of intangible measurement through shares (or other equity instruments). This methodology is an attribute of the innovative accounting paradigm, in which the central role is occupied by the digraphic paradigm with an expanded concept of capital and the paradigm of the information economy.

The systematization of scientific literature allowed the author to substantiate the definition of human capital as a key factor in creating additional value in the knowledge economy, determined by its dual nature: *on the one hand, it is labor of intangible measurement with a personal origin; on the other hand, it is an investment that has value*. The author shares the view of contemporary economic researchers who argue that, according to the accounting methodology, the result of a production factor is reflected in the composition of specific intangible assets, while the source of their emergence – human capital – is recorded on the liabilities side to recognize the rights of their owners – employees whose labor has an intangible dimension. Thus, remuneration is provided for labor of intangible measurement.

According to the property concept, reporting (the balance sheet) should reflect the interests of owners who invest funds in the business and receive income from the invested capital, which entails the fulfillment of the condition of transforming human capital into financial capital. Within the proposed methodological solution, the recognition of employee remuneration for labor of intangible measurement, based on equity instruments, is carried out through their classification as human capital. Upon the exercise of equity instruments, the employee is granted a package of common shares, resulting in a change in the amount of share capital, while its structure remains unchanged. The approach in which financial, human, and also natural capital ensure the competitiveness of a business and, consequently, are consistently maintained by the same accounting mechanism is referred to as “multi-capital accounting”. The author shares the view of researchers that, for the accounting of transactions related to the exercise of equity instruments, it is advisable to open subaccounts under the “Share Premium” or “Reserves” accounts.

The justification of the methodological approach to accounting for transactions related to employee remuneration based on equity instruments provides for the opening of a series of general accounts, subaccounts, and analytical accounts based on the General Chart of Accounts, as presented in Table 4.

Table 4. Proposed General and Analytical Accounts for Accounting Transactions Related to Human and Natural Capital

Account and Subaccount Codes	Account and Subaccount Titles
Accounts	
Account 134	Environmental Resources
Account 135	Depreciation (Amortization) and Impairment of Environmental Resources
Account 153	Defined Benefit Plan Asset
Account 324	Human Capital Reserves
Account 325	Natural Capital Reserves
Account 371	Human Capital
Account 372	Natural Capital
Account 373	Other Forms of Non-Financial Capital
Account 429	Long-term Defined Benefit Plan Liabilities
Account 539	Current Defined Benefit Plan Liabilities
Account 545	Current Obligation under Public-Private Partnership (PPP) Agreements
Subaccounts	
Subaccount 1424	Investments in employees' labor of intangible measurement (within account 142 "Long-term financial investments")
Subaccount 2525	Investments in employees' labor of intangible measurement (within account 142 "Current financial investments")
Subaccount 3133	Unpaid Capital for the Granting of Options to Employees' Labor of Intangible Measurement (within Account 313 "Unpaid Capital")
Subaccount 3173	Human Capital of Employees Based on Equity Instruments (within Account 317 "Share Premium")
Subaccount 3174	Income from the Difference between Market and Nominal Value of Share
Subaccount 3431	Revaluation Reserves of Financial Capital (within Account 343 "Revaluation Reserves")
Subaccount 3432	Revaluation Reserves of the Pension Plan
Subaccount 3433	Revaluation Reserves of Employees' Labor of Intangible Measurement Assets
Subaccount 3434	Revaluation Reserves of Ecosystem Assets and Services
Subaccount 3441	Ecosystem Assets Used for Social Purposes (within Account 344 "Other Components of Equity")
Subaccount 4281	Obligation under PPP Agreements (within Account 428 "Other Long-Term Liabilities")
Subaccount 5386	Provisions for the Maintenance of Environmental Resources (within Account 538 "Current Provisions")
Subaccount 7119	Carrying Amount of Environmental Resources (within Account 711 "Cost of Goods Sold")
Analytical Accounts	
Analytical Accounts 41252	Convertible Loans Payable to Employees' Labor of Intangible Measurement
Analytical Accounts 51272	Convertible Loans Payable to Employees' Labor of Intangible Measurement

Source: Developed by the author based on the research results.

The General Model for Accounting Employee Compensation Based on Equity Instruments is Presented in Table 5.

The Analysis of the Preconditions for Implementing the Methodological Approach to Recognition of Human Capital within Business Capital Revealed the Need for Its Reliable Measurement.

Table 5. General Model for Accounting Transactions of Employee Compensation Based on Equity Instruments

Recognition Moment	Description of the Economic Event	Corresponding Accounts	
		Debit	Credit
Share-Based Payments	Issuance of rights to employees' labor of intangible measurement options	313 "Unpaid capital", subaccount 3133 "Unpaid capital for the granting of options to employees' labor of intangible measurement"	317 "Share premium", subaccount 3173 "Human capital of employees based on equity instruments" or 324 "Human capital reserves", subaccount 3241 "Reserves for human capital transformation based on the issuance of equity instruments"
	Recognition of innovative products (Services)	111 "Work in Progress Intangible Assets" 112 "Intangible Assets in Use" or 261 "Prepaid Expenses"	313 "Unpaid capital", subaccount 3133 "Unpaid capital for the granting of options to employees' labor of intangible measurement"
Additional share issue upon allocation of rights	Increase of share capital at nominal value	317 "Share premium", subaccount 3173 "Human capital of employees based on equity instruments" or 324 "Human capital reserves", subaccount 3241 "Reserves for human capital transformation based on the issuance of equity instruments"	311 "Share capital", subaccount 3115 "Shares of quasi-shareholders"
Exercise of issued rights	Recognition of share premium arising from the difference between nominal value and exercise price	317 "Share premium", subaccount 3173 "Human capital of employees based on equity instruments" or 324 "Human capital reserves", subaccount 3241 "Reserves for human capital transformation based on the issuance of equity instruments"	317 "Share premium", subaccount 3174 "Income from the difference between market and nominal value of share"

Source: Developed by the author based on the research results.

Guided by the recommendations of IFRS 2, the author, based on relevant data from the official financial statements and management reports of the surveyed companies in the Republic of Moldova (Mold-Cargo S.A., Cricova S.A., Efes-Vitanta Moldova Brewery S.A., Mold-Nord S.A.), demonstrates the application of the Black-Scholes-Merton model and the binomial model. The obtained results demonstrated the feasibility of involving employees' intangible contributions to labor in these forms of remuneration and confirmed the effectiveness of the accounting mechanism for share-based payments. The outcome of this methodological approach is reflected in the following **conclusions**: 1) A reliable valuation of option value demonstrates the linkage between the digraphic accounting paradigm, based on a multi-capital approach, and the paradigm of the information economy; 2) The methodology for accounting for transactions involving employee remuneration through equity instruments serves as a potential avenue for improving the methodology of accounting and financial reporting.

In this context, the need is substantiated for the accounting and financial reporting methodology of the RM to formulate provisions for the presentation of information on human capital as a result of business participation in ensuring the sustainable development of society.

The next direction of the research addresses the methodological aspects of the recognition and accounting of defined benefit pension plans within the framework of a multi-capital approach. The systematization of the scientific literature enabled the author to identify criteria for defining social capital and to establish that, in most studies, this category is interpreted as a set of resources that ensure the generation of future economic benefits and are created by social actors. At the same time, social actors share common interests within the business context (for example, participation in social bonds, pension plans, social support programs, and professional associations) and interact on the basis of a social contract (agreement) for association. A comprehensive analysis of the literature enabled the author to define social capital as a derivative of human capital, possessing similar socio-economic characteristics: inherent in social actors (or their relationships), shaped by the institutional environment, subject to value changes over time, requiring investment support, and affecting the overall value of the business.

In this context, the author put forward the thesis that social capital, like financial and human capital, should be preserved according to the same accounting mechanism and have guaranteed equal participation in business governance. The methodological approach of identifying social responsibility in relation to pension plans demonstrated that they combine characteristics of both social and financial capital and possess both legal and economic dimensions. The synthesis of the results from the conducted identification provides a basis for concluding that such investments are predominantly financial in nature, while their social character is manifested mainly through the specifics of the social contract (agreement); in particular, pension payments are strictly directed to social actors. It is argued that the methodological basis for including social capital in the balance sheet – both as a resource to be utilized and as capital to be maintained and subsequently transformed into financial capital – is absent.

In developing the methodological approach for accounting for a defined benefit pension plan, it was determined that the source of business investments (plan assets) is its obligation to plan participants, which entails the recognition of the corresponding liabilities on the balance sheet. The uncertainty regarding the amount and timing of future payments justifies their recognition under the account 'Provisions'. The systematization of transactions under a defined benefit pension plan is presented in Table 6 and provides for the use of accounts and subaccounts proposed by the author (Table 4).

The outcome of this substantiation of the developed methodology for accounting for transactions under a defined benefit pension plan **results in the conclusion that** it represents a potential for improving the methodology of accounting and financial reporting in the context of the transition to an innovative accounting paradigm.

Table 6. General Model for Recording Transactions under a Defined Benefit Pension Plan

n/n	Description of the Economic Event	Corresponding Accounts	
		Debit	Credit
1	Contributions to pension provision deducted from salaries	531 "Employee compensation liabilities"	429 "Long-term defined benefit plan liabilities"
2	Contributions recognized in pension plan assets	153 "Defined benefit plan asset"	242 "Current accounts in local currency"
3	Actuarial returns recognized on the pension plan	153 "Defined benefit plan asset"	622 "Financial income" subaccount 6228 "Financial income arising from discounting"
4	Actuarial expenses recognized arising from the discounting of long-term liabilities	722 "Financial expenses" subaccount 7227 "Financial expenses arising from discounting"	429 "Long-term defined benefit plan liabilities"
5	Current liability of pension plan payments recognized	429 "Long-term defined benefit plan liabilities"	539 "Current defined benefit plan liabilities"
6	Funds received for the payment of accrued pensions	242 "Current accounts in local currency"	153 "Defined benefit plan asset"
7	Current pension liabilities settled	539 "Current defined benefit plan liabilities"	242 "Current accounts in local currency"
8	Recognition of the revaluation result of the pension plan at the reporting date (actuarial gain)	153 "Defined benefit plan asset"	343 "Revaluation reserves" subaccount "Revaluation reserves of the pension plan"

Source: Developed by the author based on the research results.

An analysis of trends regarding the mechanism for supporting the economy of the Republic of Moldova through the investment resources of defined benefit pension plans (voluntary pension funds) has shown that, at present, it has not been implemented. Voluntary pension funds have not yet gained widespread adoption; however, the presence of institutional prerequisites makes it possible to consider this mechanism as a promising instrument for sustainable development, and the specially enacted Law No. 198 of 20 November 2020 is expected to find practical application.

A further direction of the research is the development of a methodological approach to the recognition and accounting of natural resources in the context of sustainable development assessment. Based on a systematic review of the literature, it has been substantiated that ignoring the fair value of natural resources and ecosystem services utilized by businesses in the process of creating economic benefits leads to a distortion of the information in financial statements prepared within the framework of the dynamic balance concept, where the cost-based approach generates a methodological mismatch between the financial valuation of natural resources and their economic value. The author aligns with the view of contemporary economic researchers who argue that: 1) natural capital represents a non-financial contribution to the business capital of stakeholders involved, serving as a source of a sustainable flow of real natural resources and ecosystem services, which in turn ensures future income from their utilization. The systematization of scientific sources has enabled the author to define natural capital as sustaining capital, which possesses a number of economic characteristics similar to those of financial and human capital: it generates future profits, depreciates over time, requires investment support, and affects the overall value of the business;

2) the preservation of natural capital should be carried out on the basis of a unified accounting mechanism alongside financial and human capital, in accordance with the profit distribution scheme under the capital maintenance concept.

The recognition of natural capital is carried out on the basis of a methodological approach to identification, consisting of three structural elements: the *identification of the participants* in transactions related to the use of natural resources; the *legal formalization* through the granting of ownership rights and the establishment of their obligations regarding the exercise of rights over natural resources; and the *assessment of economic substance* through the monetary measurement of benefits derived from the use of natural resources. In this context, the appropriateness of applying the capital method in the case of granting a non-monetary government subsidy in the form of a land plot, as well as the recognition of natural capital in the “Equity” section of the balance sheet, has been substantiated.

An analysis of the prerequisites for implementing the methodological approach to the recognition of natural capital as part of business capital has revealed the need for its reliable valuation. The author has established that the issue of valuing natural capital as sustaining capital is directly related to the valuation of capital available for use—that is, natural and ecosystem resources. Sharing the position of contemporary economic researchers on the application of the income approach to the valuation of natural resources (ecosystem assets) and environmental resources, the author has substantiated the appropriateness of the SMOG method, which is based on the standardized assessment of discounted future net cash flows, permitted under IFRS methodology, and most fully consistent with the innovative accounting paradigm, whose key components are the digraphic accounting paradigm and the information economy paradigm.

For the practical application of the methodological approach to accounting for natural capital available for use (ecosystem assets and environmental resources) and sustaining natural capital, the author examines relevant accounting data of Moldovan companies (Mold-Nord S.A., SRL AGDAV, SRL LEMISONA, etc.) and substantiates the use of the SMOG method. The analysis of the information showed that, at the selected enterprises, the valuation of agricultural land plots is carried out using the historical cost method, as provided for by the current accounting methodology of the RM. These enterprises apply mineral fertilizers annually to maintain the productivity of their land plots, which indicates the depreciation of the land, while the cost of the fertilizers is consistently included in the cost of the produced goods. It has been established that the practice under consideration, while formally adhering to the principles of the dynamic balance concept, results in a methodological gap between the accounting valuation and the actual depreciation of land plots and ecosystem services. To neutralize the aforementioned methodological gap, a

mechanism has been developed for accounting transactions related to the recognition of natural capital upon the receipt of a non-monetary subsidy. The proposed model for the recognition of two types of natural capital available for use – ecosystem assets and environmental resources— provides for the use of specific accounts and subaccounts (Table 4) and is presented in Table 7.

Table 7. General model for the recognition of two types of natural capital available for use – ecosystem assets and environmental resources

Recognition Moment	Description of the Economic Event	Corresponding Accounts	
		Debit	Credit
Receipt of a subsidy in the form of a non-monetary asset	Initial recognition of an asset received as a subsidy	122 “Land plots”	428 “Other long-term liabilities” subaccount 4281 “Obligation under PPP agreements”
	Initial recognition of ecosystem services	134 “Environmental Resources”	428 “Other long-term liabilities” subaccount 4281 “Obligation under PPP agreements”
Representation of the interests of non-financial business participants	Recognition of a contribution from a non-financial participant	428 “Other long-term liabilities” subaccount 4281 “Obligation under PPP agreements”	545 “Current obligation under PPP agreements”
	Recognition of the current share of a non-financial participant’s contribution as part of capital	545 “Current obligation under PPP agreements”	344 “Other components of equity” Subaccount 3441 “Ecosystem assets used for social purposes”
	Recognition of a non-financial business participant - the environment	428 “Other long-term liabilities” subaccount 4281 “Obligation under PPP agreements”	545 “Current obligation under PPP agreements”
	Recognition of the current share of a non-financial participant’s contribution as part of capital	545 “Current obligation under PPP agreements”	372 “Natural Capital”
Maintaining natural capital	Recognition of expenses for maintaining the quality of environmental resource	134 “Environmental resources”	538 “Current provisions” subaccount 5386 “Provisions for the maintenance of environmental resources”
	Formation of a reserve for maintaining natural capital	332 “Retained earnings (accumulated losses) of previous years” Subaccount 3321 “Retained earnings (loss) of financial capital”	325 “Natural Capital Reserves”
Reflection of degradation (impairment) of environmental resources	Depreciation (depletion) of environmental resource	711 “Cost of goods sold” subaccount 7119 “Carrying amount of environmental resources”	135 “Depreciation (amortization) and impairment of environmental resources”
PPP Agreement End Date	Closure of the subsidy account	344 “Other components of equity” Subaccount 3441 “Ecosystem assets used for social purposes”	332 “Retained earnings (accumulated losses) of previous years” Subaccount 3323 “Retained earnings (loss) of natural capital”

Source: Developed by the author based on the research results.

The outcome of the justification of the methodological solution for accounting for natural capital available for use (ecosystem assets and environmental resources) and sustaining natural capital is summarized in the following **conclusions**: 1) the proposed methodology is regarded as

having the potential to improve accounting and reporting methodology in the context of the transition to an innovative accounting paradigm; 2) regarding the inclusion of natural capital in the balance sheet as sustaining capital and the transition of the accounting system to a multi-capital approach, the IFRS methodology demonstrates flexible adaptation to the requirements for disclosing information on the achievement of sustainable development goals.

Within the framework of the interdisciplinary research in the dissertation, trends in the measurement of natural resources in the Republic of Moldova are analyzed for the implementation of sustainable development goals.

The obtained data allow the author to draw a conclusion regarding the asymmetric approach to the formation of contributions to the macroeconomic indicators (value of industrial production – VIP, and gross value added – GVA) of economic activities in the Republic of Moldova that are directly related to and associated with the use of natural resources, which is determined by the legally adopted model for their valuation. According to the dynamic balance concept, this model does not take into account the role of the time factor in discounted valuation and does not provide for a discounting procedure. Based on the results of the study, the accounting methodology of the Republic of Moldova is characterized as traditional; however, this does not preclude its improvement on the basis of the innovative accounting paradigm in order to comply with the National Strategy "European Moldova - 2030".

Chapter Five, *“Directions for the Modernization of Financial and ESG Reporting in the Context of the Innovative Accounting Paradigm,”* examines trends and approaches to modernizing business financial reporting in the context of the accounting and reporting methodology crisis of the 21st century. An innovative proposal for modernizing business reporting is the Balanced Scorecard (BSC) map, which serves as a managerial accounting tool. It is substantiated that the BSC characterizes the mechanisms for creating sustainable shareholder value of net assets based on innovations developed within the business segment “Development and Learning,” which form the composition of accounting objects such as intangible assets, and are utilized in the business segments “Internal Processes” and “Customer Relationships.” To ensure practical applicability, the BSC map was developed based on relevant data from the official financial statements and management reports of Moldovan companies – Mold-Cargo S.A. and Mold-Nord S.A. The proposed BSC map provides for an expanded set of indicators, including financial and non-financial ones, not limited to the format of financial reporting, and is built on a five-step algorithm:

- 1) Identification of business objectives for each of the four perspectives;
- 2) Identification of indicators and their metrics covering strategies for sustainable revenue growth and sustainable performance for each of the four perspectives;

- 3) Determination of values for each of the identified indicators over time for monitoring and analysis in achieving business objectives;
- 4) Formulation of the essence of initiatives (measures) for actions and assessment of their impact on capital value in achieving sustainable growth and performance indicators in accordance with the business objective;
- 5) Development of the BSC map, presenting information over time for each of the perspectives.

The analysis of the BSC map, considered as an innovative element of the modern accounting and reporting methodology, made it possible to identify its principal characteristics: In terms of **content**, it represents the outcome of integrating strategic managerial accounting and the information economy paradigm; In terms of its **structure**, it provides an assessment of the impact of each strategic perspective on the dynamics of the business's net assets, forming an analytical basis for monitoring the achievement of sustainable development goals; In terms of its **component structure**, it precisely defines the basis for integrating statistical indicators of the environmental and social conditions interacting with the business, and identifies their interrelations with key financial performance indicators; In terms of **methodological applicability**, it serves as a basis for strategic business planning and management, contributing to the development of managerial reporting oriented toward systematic monitoring of strategic goal achievement, and also provides a methodological foundation for preparing the business's Sustainable Development Report. The interpretation and demonstration of the innovative solution for developing the BSC map substantiate the conclusion that its methodology represents a promising component of the modern accounting and reporting methodology in the context of the transition to the innovative accounting paradigm.

One of the directions for modernizing business reporting is the developed model for transitioning information from the *Static Balance* (SB) to the *Dynamic Balance* (DB), which integrates two new aspects of the digraphic accounting paradigm: the multi-capital approach and the dualistic approach. This model provides for a symbiosis of the static and dynamic balance concepts (each objective having its own balance) and a methodology for presenting information in business reporting that meets the requirements of the sustainable development agenda. The author substantiates that the use of a multi-capital approach to reflecting socio-economic events in business accounting and reporting, which is considered as a three-component system for achieving sustainable development goals, not only drives the modernization of financial reporting – in particular, the Balance Sheet and the Statement of Changes in Equity – but also forms a **new**

configuration of business reporting, ensuring the integration of information for managerial accounting, financial accounting, and sustainable development purposes.

The **innovative methodological approach** to information disclosure in business reporting provides for: 1) Clear distinction in the application of balance concepts, determined by their intended purpose (The Dynamic Balance, prepared on the basis of the cost principle, is used by the managerial accounting system, contributing to the formation of the managerial accounting concept, while the modernized Static Balance, prepared according to current IFRS practices that ensure flexible integration of the multi-capital approach into accounting and reporting methodology, serves as the key form of financial reporting for socially responsible businesses); 2) Transformation of the traditional concept of ownership, limited to formal property rights, into the concept of extended ownership encompassing financial, human, and natural capital, which ensures the methodological unity of financial indicators and the indicators of the SR-business's contribution to sustainable development. In the new configuration of business reporting, it is imperative to recalculate the items of the specified balances, due to the differences in the objectives for which they are prepared. In the dissertation research, a mechanism has been developed for transitioning information from the Static Balance to the Dynamic Balance, which provides for the following sequential steps (Fig. 6):

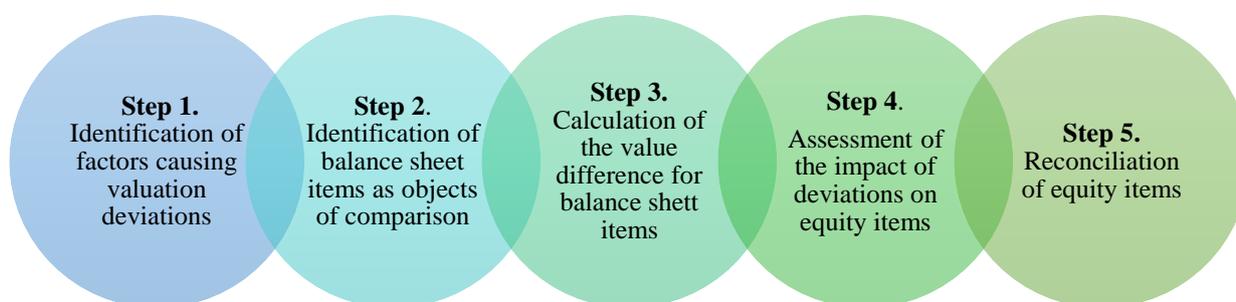


Fig. 6. Procedure for transforming Static Balance data into Dynamic Balance indicators

Source: developed by the author.

Within the first step, the following factors causing deviations in the monetary valuation of balance sheet items were identified, arising from conceptual differences between the Static and Dynamic Balances (depreciation accrual, application of professional judgment in identifying property rights to associated business assets, valuation of assets as of the balance sheet date), while the second step identifies the balance sheet items subject to recalculation. Based on the results of the first and second steps, the third step is carried out, within which the balance sheet items are recalculated during the transition from the Static Balance structure to the Dynamic Balance. *To demonstrate the results of the recalculation, the report “Transformation of Balance Sheet Items” was developed.* The assessment of the impact on equity items (Step 4) of the identified

deviation is presented in the report “Transformation of Retained Earnings and Other Equity Items during the Transition from the Static to the Dynamic Balance” (Table 8).

Table 8. Transformation of Retained Earnings and Other Equity Items during the Transition from the Static to the Dynamic Balance

Items and their changes	Amount by report item, MDL	Total amount of deviations, MDL
Associated equity and reserves as of the reporting date	17 415 460	17 415 460
Accumulated profit as of the reporting date	540 496	540 496
Change due to the application of the cost principle: <ul style="list-style-type: none"> ▪ amortization of intangible assets; ▪ depreciation of fixed assets; ▪ depletion of mineral resources. 	(4 464) (576 090) (1 994)	(582 548)
Change due to reversal of reserve increases	145 324	145 324
Change due to the application of the cost principle: <ul style="list-style-type: none"> ▪ property rights on intellectual property and organizational–social relationship; ▪ tangible assets under construction; ▪ mineral resources; ▪ investments. 	23 332 (14 997) (591 074) (8 862)	(591 601)
Changes in tax effects from business valuation: <ul style="list-style-type: none"> ▪ deferred tax assets; ▪ deferred tax liabilities. 	- 381 152	381 152
Change in accumulated profit for the reporting period	(647 674)	(647 674)
Total adjusted accumulated profit as of the reporting date	(107 178)	(107 178)
Change due to past years’ estimates in the recognition of business rights, including: <ul style="list-style-type: none"> ▪ property - on intellectual property and organizational-social relationships; ▪ ecosystem assets; ▪ property - on objects classified as fixed assets; ▪ accrued prepaid expenses. 	(227 813) (3 300 000) (176 895) 176 895	(3 527 813)
Change in tax effects of business rights valuation from previous years	1 845 905	1 845 905
Change in reserves due to their reversal	(145 324)	(145 324)
Change in capital due to the valuation of property and exclusive property rights of the business	×	(4 701 962)
Total changes in accumulated profit, including tax effects of valuation, as of the reporting date	×	(2 474 906)
Equity and reserves as of the reporting date	(109 850)	14 940 554

Source: developed by the author.

According to this report, the overall impact of the transition from the Static to the Dynamic Balance on the items of the “Equity and reserves” section amounts to (2,474,906) MDL. To verify the accuracy of the assessment of the impact of changes in balance sheet items on the “Equity and reserves” section, a fifth step is provided, the results of which are presented in the developed report “Comparison of Business Equity Items Based on the Results of Their Transformation” (Table 9).

The developed five-step mechanism for transforming Static Balance data into Dynamic Balance indicators made it possible not only to perform their comparison and demonstrate conceptual differences, but also to formulate the following statements:

Table 9. Comparison of Business Equity Items Based on the Results of Their Transformation

Items	Indicator Value, MDL		Deviation, MDL
	DB	SB	
Financial contributions of participants			
Authorized capital (share capital, equity capital)	118 370	118 370	-
Issue premium	278 820	278 820	-
Revaluation reserves	-	-	-
Reserves of total income, including:			
financial contributors	2 066 366	1 921 042	(145 324)
non-financial contributors	1 344 283	1 921 042	
	722 083	-	
Non-financial contributions of participants			
Human capital	115 000	-	(115 000)
Social and reputational capital	110 500	-	(110 500)
Natural capital	3 300 000	-	(3 300 000)
Accumulated profit from the previous period	10 885 908	12 729 500	1 843 592
Accumulated profit for the reporting period	540 496	(107 178)	(647 674)
Total equity	17 415 460	14 940 554	(2 474 906)

Source: developed by the author.

1) The identified difference (4,701,962 MDL) in the value of property rights and exclusive property rights implies a distortion of the financial result calculated according to the *Dynamic Balance* concept; 2) The identified difference (2,474,906 MDL) in the impact on business equity demonstrates that, within the framework of the *Dynamic Balance* concept, future additional benefits are expected to be received by financial capital contributors at the expense of the interests of other non-financial contributors; 3) The distortion of information regarding the financial result for the reporting period (in this study, a loss of 107,178 MDL versus a profit of 540,496 MDL) increases risks and diminishes future opportunities for investors when making decisions, which ultimately negatively affects business sustainability. The **conclusion** of this part of the dissertation research is as follows: the *Dynamic Balance* concept reveals a misalignment with the principles of the knowledge economy, which presuppose the interaction and interdependence of the three forms of business capital. The rectification of this misalignment is possible through the recognition of the Dynamic Balance as a report within the managerial accounting system

An element of the new business reporting configuration is the Sustainability Report, the format and information disclosure methodology of which were developed within the framework of this dissertation. To ensure the practical applicability of this report, its development was carried out based on relevant financial statement data and management reports of Mold-Cargo S.A. In this regard, its format is conceptually aligned with the provisions of the IFRS Sustainability Standards (IFRSS) and is developed on the basis of a four-stage algorithm comprising: *analysis* of the provisions of the IFRS Sustainability Standards for the formulation of thematic disclosure areas; *identification* of metrics covering the business sustainability strategy and their systematization in accordance with the “risks-opportunities” principle; *formulation* of

explanations for actions aimed at achieving the target (value) for each of the identified metrics; *development* of a report model taking into account the requirements of information reporting time horizons. The **conclusion** of this part of the research is that the proposed methodological approach to information disclosure, based on a multi-capital framework, enables the integration of data for management accounting, financial accounting, and sustainable development purposes. In accounting systems based on the continental model, which do not provide for the use of multi-capital accounting or the maintenance of new forms of capital, the calculation of indicators reflecting changes in their status is hindered due to the absence of a valuation in monetary terms. Based on the provisions of the European Sustainability Reporting Standards (ESRS), the author has developed a Sustainability Report in accordance with the ESG agenda. The results obtained demonstrated that qualitative and quantitative indicators in physical terms are regarded as an additional informational component of the Sustainability Report, forming a basis for decision-making and enhancing the business's reputation according to the ESG rating. In this case, the information disclosure methodology involves the systematic alignment of management and financial accounting data from a sustainable development perspective, without providing a direct link between financial and ESG indicators. The outcome of the research is the **conclusion** that this approach is regarded as a promising component of the innovative paradigm, integrating the ideas of the digraphic accounting concept and the paradigm of the information economy.

As a result of the study of the institutional acts of the RM, a commitment to the sustainable development agenda was identified; at the same time, the national accounting and reporting system continues to evolve, balancing between the requirements of EU Directive 2013/34/EU and IFRS, while leaning towards the continental accounting model. It has been argued that the current reporting system of the RM still needs to undergo the next stage of reform to comply with the principles of sustainable development and to propose a reporting format that reflects national specificities. At the same time, the proposed Sustainability Report model will serve as a methodological basis for its further development within the ESRS framework, as well as for integration into the business reporting system of the RM, taking into account the specificities of sectoral needs.

The *Report on Changes in Associated Equity* represents the final stage in the implementation of the multi-capital accounting approach, which provides for the opening of a series of accounts and sub-accounts based on the General Chart of Accounts (Table 4) for the purpose of generating accounting information, and for aggregation — sections (A. *Financial Contributions of Participants*; B. *Non-Financial Contributions of Participants*), as well as capital groups and elements according to their relation to financial resources. This report also reflects the replacement

of the concept of ‘equity’ with ‘associated equity’ in the context of interpreting business capital as the contributions of socio-economic partners. The outcome of this part of the research is the following conclusion: *The Report on Changes in Associated Equity* presents information on each form of capital, enabling an assessment of the business’s contribution to their maintenance and to the achievement of sustainable development objectives within the framework of the innovative accounting paradigm. According to the proposed configuration of business reporting, this report: a) constitutes a component that ensures the integration of financial accounting information and sustainability information based on the ‘dualistic’ balance sheet approach; b) is regarded as a form of management reporting, using the ‘monistic’ balance sheet approach.

GENERAL CONCLUSIONS AND RECOMMENDATIONS

The results obtained make it possible to address the scientific problem of this study, related to the alignment of accounting and reporting methodology with the informational needs of users in the knowledge economy, focused on the usefulness of information for managerial decision-making aimed at achieving sustainable business development. The fundamental and novel result lies in the development of an effective accounting and reporting methodology based on the established innovative accounting paradigm, as well as in the systematic substantiation of its prospective components at the theoretical, methodological, and instrumental level. Within the framework of the digraphic accounting paradigm, the prospective components include multi-capital accounting and the dualistic approach to balance sheet content, while within the information economy paradigm – the informational approach, employing mathematical models for assessing socio-economic business events in the knowledge economy. This was the **primary aim** of the present study.

The **main hypothesis of the research** has been substantiated through comprehensive theoretical, methodological, and practical investigations. Additionally, seven working hypotheses concerning prospective directions for the development of accounting and reporting methodology within the context of the innovation paradigm were substantiated, of which one did not receive empirical support (the results of the hypothesis analysis are presented in Chapters III–V). The analysis of theories, paradigms, and concepts reflecting the evolution of accounting and financial reporting methodology, as well as the examination of the premises and prospects for its improvement, contributed to the achievement of the **following objectives**:

The **first objective**, presented in Section 1.1, consisted in analyzing the formation and transformation of accounting and financial reporting methodology in the context of technological paradigm shifts and the transition of science to a new stage of development – from classical to post-classical – which was determined by the dual nature of accounting, functioning

simultaneously as a practical human activity and as an independent economic science. To address the stated objective, innovations from the main schools of accounting were examined, the implementation of which contributed to the development of accounting and reporting methodology. As a result of the study, the author concluded that in a knowledge-based economy – a modern innovative technological paradigm – accounting and financial reporting methodology evolves in response to information demands aimed at providing data useful for sustainable business development decision-making. At the same time, based on its purpose – as the study of applying the accounting method to obtain useful information about an economic entity – it must be prepared, in response to demand, to justify the accounting treatment and reporting of socio-economic events characteristic of a knowledge-based economy, since, as a scientific discipline, it meets the criteria of post-non-classical science. Thus, the social challenges of the knowledge-based economy revealed the limitations of both classical accounting methodology and IFRS, which predetermined the improvement not only of accounting and reporting methodology but also its establishment as a key element of a closed loop connecting development trends, theory, and practice within the framework of the innovation paradigm of accounting.

The second objective, presented in Section 1.2, consisted in studying and comparing balance sheet concepts, as well as substantiating its status as an indicator of trends in the development of accounting and financial reporting methodology, with conclusions drawn regarding the conceptual significance of the balance sheet as a system-forming element. At the same time, the use of a "monistic" approach to the content of the balance sheet limits the usefulness of the reporting information field, which necessitates a transition to a "dualistic" approach (a separate balance sheet for each objective). Moreover, the fundamental limitations and methodological constraints inherent in the concept of dynamic balance indicate its affiliation with managerial accounting, which differs from financial accounting, the latter being central to the diagraphic paradigm. In this context, the balance sheet retains its status as a system-forming element, as it provides information on changes in the value of all business resources, as well as the structure and size of its capital, reflecting the contribution of owners' financial and non-financial resources.

The achievement of the **third objective**, presented in Section 1.3, made it possible to substantiate the following conclusions: the modern knowledge-based economy has imposed excessive demands on accounting and reporting methodology within the framework of the diagraphic paradigm, which is based on a "monistic" approach to balance sheet content and the concept of financial capital. The criteria of post-non-classical science predetermine a revision of methodological approaches to the preparation of financial reporting based on a multi-capital

accounting framework and sustainability-oriented information disclosure. The neutralization of this problem is possible within the innovative accounting paradigm, which represents a symbiosis of the diagraphic paradigm – employing a “dualistic” approach to the content of the balance sheet and multi-capital accounting – and the paradigm of the information economy, thereby elevating accounting and reporting methodology to a new qualitative level. The flexibility of IFRS methodology, ensured through the application of accounting principles and rhetorical devices in the preparation of financial reporting and addressing the interests of various user groups, will facilitate its integration with the innovative accounting paradigm, which defines the directions for improving accounting and reporting methodology.

In implementing the **fourth research objective**, which involved the conceptualization of the prerequisites for improving accounting and reporting methodology (Sections 2.1 and 2.2), the author concludes that the concept of associated ownership, in conjunction with the concept of social responsibility, acts as a catalyst for the evolution of the interpretation of business equity – from a narrow understanding of financial capital to a multi-capital approach. At the same time, the formation of associated equity is envisaged, comprising three interrelated forms – financial, human, and natural – which act as “drivers” of the growth of associated business ownership. The application of a multi-capital approach to disclosure in business financial reporting is determined by the powers and rights of socio-economic partners in relation to associated business ownership, serving as the point of convergence between the concept of social responsibility and the diagraphic accounting paradigm.

The **fifth research objective**, addressed in Section 2.3, consisted in analyzing the prospects for developing a methodology for the disclosure of socio-economic information in business reporting in the context of the provisions of European directives and IFRS. Based on the study of these two directions of sustainability-related information disclosure, the author concludes that the trend of a clear distinction between the rules of accounting methodology and the principles of IFRS methodology persists. This circumstance gives rise to two distinct, methodologically substantiated approaches to the preparation of sustainability reporting, which is reflected in the differences in the structure of the corresponding reports. The analysis and synthesis of statistical data made it possible to identify trends in the disclosure of the contribution of SR-businesses to sustainable development in the Republic of Moldova for 2017-2022, as well as the prerequisites for transitioning to a socio-economic reporting model. As a result, the author concludes that during the period under study, the role of human and natural resources in the country’s economic development policy remained insufficiently significant, and, consequently, businesses participated inadequately in the implementation of social initiatives, focusing primarily on profit maximization.

For the purposes of the study on the development of accounting and reporting methodology within the innovative accounting paradigm, the author developed an original methodology outlining the sequence of the research, the results of which are presented at both theoretical and empirical levels (Chapters 3–5), which, in turn, determined the formulation of the **sixth research objective**.

In the course of implementing the seventh research objective – focused on justifying the need to examine the semantic dimension of the concept of qualitative characteristics of financial reporting information in the context of evaluating its usefulness for decision-making, as detailed in Section 3.1 – the author draws the following conclusions: the conceptual distinctions between classical accounting methodology and IFRS methodology preclude maintaining the neutrality of the CQC with respect to each; in accounting methodologies resulting from attempts to integrate these two approaches, treating CQCs as methodologically neutral generates certain contradictions. The empirical study consisted in developing a methodology for measuring the usefulness of information, based on ranking the qualitative characteristics and assigning a relative numerical value to each of them in order to determine their impact on the overall level of information usefulness. The methodology incorporates both quantitative and qualitative assessment methods, which allowed for a precise definition of its foundation – the categories and characteristics of information (the methodological component of the model) – as well as the variable part – the numerical values assigned to each characteristic (the informational component of the model). The results are confirmed by a copyright registration certificate Seria OȘ 7727 din 14.12.2023: Algorithm for identifying the concept of qualitative characteristics of financial reporting in the context of the imperative of measuring its usefulness for decision-making). Its application to assess the concept of qualitative characteristics under the accounting methodology adopted in the Republic of Moldova revealed a deviation of the information usefulness indicator above the permissible limit of 1.0 – reaching 1.15 – which provides justification for the existence of methodological contradictions in the national accounting methodology and indicates the appropriateness of developing an original concept of qualitative characteristics derived from the two basic ones.

The **eighth research objective**, presented in Section 3.2, consisted in a conceptual interpretation of business ESG performance results, based on a step-by-step identification of the type of social responsibility, with the aim of establishing the perspective for reflecting the business's contribution to achieving sustainable development goals in financial reporting. Based on the study, it was concluded that the identification of the type of social responsibility is a methodological procedure of the innovative accounting paradigm, which determines the procedure

for generating information on business ESG performance and its presentation either within financial statements or as non-financial indicators in the Sustainability Report. The methodology for reflecting the results of business ESG performance in financial reporting, based on the concept of social responsibility and an assessment of their adaptability to accounting and reporting methodology, is presented as a three-step algorithm. The developed algorithm defines the foundation of information disclosure – the factors for identifying the type of social responsibility and the criteria for recognizing the results of its implementation in business reporting – and the variable part – the qualitative parameters for disclosing information on the business’s ESG contribution to sustainable development (copyright registration certificate Seria OȘ 7727 din 14.12.2023: The algorithm for recognizing the results of ESG-behavior of business in financial reporting in the context of the imperative of its transition to the socio-economic model). The analysis and synthesis of statistical data made it possible to assess the level of preparedness of report preparers in the Republic of Moldova for the period 2017-2022 with regard to the disclosure of information on the fulfillment of social responsibility and ESG performance indicators. The analysis revealed that the share of enterprises preparing non-financial reports is extremely small – approximately 7% of the total number – and that most enterprises in the Republic of Moldova belonging to the SME sector are likely to face difficulties in preparing sustainability reports and generating information on ESG indicators.

The **ninth research objective**, presented in Section 3.3, consisted in analyzing the effectiveness of accounting methodology in the Republic of Moldova in the context of the innovative accounting paradigm. Based on the obtained results, it was concluded that the experiment of harmonizing the two accounting models was not as successful as expected. The current accounting methodology in the Republic of Moldova demonstrates a number of logical contradictions arising from the attempt to integrate structural elements of IFRS methodology and classical accounting methodology, which represent mutually exclusive alternatives.

The implementation of the **tenth research objective**, presented in Section 4.1, made it possible to substantiate that employee compensation for labor of an intangible nature, based on shares (or other equity instruments), should be accounted for as capital to be maintained and included in the structure of equity as human capital. The empirical part of the study involved the use of financial-mathematical methods: the Cox-Ross-Rubinstein (binomial) model and the Black-Scholes-Merton model, based on which an assessment of equity instruments was carried out for four selected joint-stock companies in the Republic of Moldova. In presenting the option valuation situation, it was concluded that the application of these models demonstrates the connection between the diagraphic accounting paradigm and the information economy paradigm, and serves

as the basis for a multi-capital approach to accounting for transactions related to recognizing the contribution of human capital to business value. The empirical level of the study also included an analysis of the feasibility of employee participation in equity-based compensation programs and their choice of the form of remuneration, based on the financial stability of the companies under study (copyright registration certificate Seria OȘ 8323 din 03.11.2025: Методология учета вознаграждений работников за труд в нематериальном измерении: мультикапитальный подход инновационной парадигмы учета). To confirm practical implementation, two adoption acts are presented.

In implementing the **eleventh research objective** (Section 4.2), which consisted in substantiating the recognition and accounting of defined-benefit pension plans within the multi-capital approach, the author concluded that there are no methodological grounds for including social capital in the structure of equity and reflecting it on the balance sheet: the legal and economic aspects of the pension plan qualify its resources as plan investments (plan assets) and their source as a liability. The empirical level of the study also included the development of a mechanism for accounting for transactions related to defined-benefit pension plans. The analysis and synthesis of statistical data were aimed at assessing the activation of the investment process in the Republic of Moldova for the period 2017-2022, based on the use of social agents' savings in specialized pension funds. As a result, the author concluded that, during the period under review, the practice of voluntary pension funds was not widely adopted, and the plans to activate the investment process remained unimplemented.

The twelfth research objective, presented in Section 4.3, consisted in substantiating the relevant trends in the recognition and accounting of natural resources and environmental services based on the multi-capital approach. The author concludes that the source of natural resources and environmental services should be recognized as maintained capital and included in the structure of a business's equity as natural capital. The empirical part of the study included the development of a mechanism for accounting for transactions related to natural resources and environmental services, and for maintaining natural capital, based on data from five companies in the Republic of Moldova. The study presents a developed convergence matrix of the IFRS methodology and the SEEA concept, based on a three-stage algorithm, as well as an assessment of the degree of alignment between IFRS and SEEA, which exhibit a high level of convergence, providing grounds to consider the problem of recognizing natural capital in financial reporting resolved within the framework of the multi-capital approach of the innovative accounting paradigm (copyright registration certificate Seria OȘ 8026 din 07.10.2024: The matrix of indicators for recognizing the agribusiness' ecosystem assets: convergence of SEEA and IFRS). The analysis and synthesis of

statistical data made it possible to identify trends in the measurement of natural resources in the Republic of Moldova for the period 2017-2022, in the context of the transition to a knowledge-based economy and the implementation of sustainable development goals. The analysis revealed that the asymmetric approach in structuring the contribution of economic activities to VIP and GVA is determined by the adopted model for the valuation of mineral and other types of natural resources according to the cost principle.

The implementation of the **thirteenth research objective**, presented in Section 5.1, consisted in substantiating the methodological unity of financial reporting indicators and other forms of socially-oriented reporting. To implement changes in the business reporting framework for two companies, a BSC map was developed, which, in terms of content, reflects the integration of strategic management accounting and the information economy paradigm, and, in terms of methodological applicability, serves as a foundation for preparing the business sustainability report. By combining two new aspects of the diagraphic accounting paradigm—the multi-capital approach and the dualistic approach – together with mathematical methods, a model was developed for the transition of information from the Static balance to Dynamic balance data, which defined the **fourteenth research objective** (Section 5.2). The model includes a five-step mechanism and specialized reports for the transformation of balance sheet items. As a result of the study, the author concluded that the concept of dynamic balance contradicts the multi-capital approach; however, recognizing it as a system-forming principle of the management accounting concept, in accordance with its objective, neutralizes the identified contradiction.

The developed model constitutes one of the elements of the methodology for information disclosure in business reporting aligned with the sustainability agenda, while the other element is the method for presenting information in the sustainability report, corresponding to the ESG agenda. The methodology is based on a four-stage algorithm for report preparation, the structure and content of which depend on whether the accounting and reporting methodology is oriented toward one of two accounting models – either the Anglo-American model, based on IFRS principles, or the Continental model, grounded in established patterns. The author developed a Sustainability Report consisting of three parts: general information disclosure, a report on information related to the adopted business framework for achieving sustainable development, and a report disclosing information related to the ESG agenda. The methodology for presenting sustainability information according to the ESG agenda and the developed sustainability report are protected by a copyright registration certificate Seria OȘ 8281 din 19.08.2025: Модель Отчета об устойчивом развитии: концептуализация и адаптация к европейским стандартам (ESRS). The practical implementation is confirmed by six adoption acts.

The application of the multi-capital approach requires the systematization of data on changes in the capital structure and the business's contribution to maintaining the level of each form of capital in the context of sustainable development. As part of the implementation of multi-capital accounting, a Report on Changes in Associated Equity was developed, its sections, elements, and groups were recommended, and a working chart of accounts was proposed to ensure the linkage between analytical accounting data and the aggregated indicators of business reporting. The above recommendations and the developed report contributed to the implementation of the **fifteenth research objective**. The practical implementation is confirmed by three adoption acts.

As a result of the conducted research, based on the formulated innovative accounting paradigm, combining the diagraphic accounting paradigm and the information economy paradigm, promising components of the modern accounting and reporting methodology were developed. The innovative accounting paradigm implements three comprehensive transformations: a dualistic approach to the content of the balance sheet and, more broadly, to reporting; a multi-capital approach to reflecting socio-economic business events in accounting; and extensive use of financial-mathematical methods and modeling to generate accounting information that meets the criteria of the modern technological paradigm. It should be acknowledged that this direction represents a stage in the evolution of accounting and financial reporting methodology and requires further development.

The analysis of the results obtained during the study allows not only taking into account the limitations outlined in the introduction of this work, but also identifying directions for further scientific inquiry and the development of practical recommendations. Taking into account the identified limitations, the development of priority directions for future research is proposed: 1) Since the study is of a short-term nature, which represents one of its limitations, the conclusions drawn based on the selected period (in particular, the contribution ratios of economic activities to VIP and GVA) require reconsideration in the future. The values of these indicators are not fixed and may change both under the influence of the economic situation in the Republic of Moldova and as a result of the implementation of measures provided for in strategic acts aimed at achieving sustainable development. In this context, a promising direction for future research is to ensure the consistency of trend analysis of business contributions to sustainable development with the data provided by companies under the adopted accounting and reporting methodology. This approach will make it possible to refine indicators and formulate conclusions that are both representative and practically applicable for strategic management. 2) The next limitation is determined by the level of methodological maturity of companies in the Republic of Moldova regarding the adaptation of accounting to the requirements of post-nonclassical science. The present study is

focused on promising directions for the development of accounting, including a dualistic approach to the content of the balance sheet, multi-capital accounting for reflecting socio-economic business events, the development of a BSC map, and the preparation of sustainability reporting. These directions rely on the methods of post-non-classical science: an interdisciplinary approach ensuring the inclusion of non-financial quantitative measurements; reflexive methods focused on accounting for the social consequences of business; and mathematical modeling applied to the construction of integrated models for business valuation and management of various types of capital. It should be noted that in these aspects, most companies, especially those belonging to small and medium-sized enterprises, are at an initial stage or face difficulties in adapting to such approaches. Therefore, as a further direction for research, we propose the implementation of accounting and reporting methodology within the framework of the innovative accounting paradigm once businesses reach an intermediate level of methodological maturity. 3) The present study is focused on a methodological approach to the disclosure of information in sustainability reporting and did not involve the development of a mechanism for collecting, processing, and systematizing this information within internal management reporting. This limitation may influence the feasibility of the practical implementation of the proposed methodological approach. At the same time, access to this information is a crucial component of the reporting system; however, such a practice is less developed, particularly in developing countries, and requires methodological support at the national level. Therefore, as a further direction for research, it is proposed to implement changes in accounting and reporting methodology once methodological support has been ensured by a group of national experts in the field of business accounting and reporting. 4) The present study did not involve specifying transformations of accounting and reporting methodology based on the innovative accounting paradigm, depending on the type of business and its industry affiliation. These features may influence the perception and implementation of promising directions for their development. It seems appropriate to consider these aspects as possible directions for further research – particularly with regard to business types and economic activities across the institutional sectors of the Republic of Moldova.

The **theoretical significance** of the study lies in:

- the development of accounting and reporting methodology as a fundamental element of a closed loop connecting development trends, theoretical foundations, and practical aspects within the framework of the innovative accounting paradigm, understood as a symbiosis of the diagraphic accounting paradigm with an expanded concept of capital and the information economy paradigm;

- the revision of the two fundamental approaches of the diagraphic accounting paradigm: the transition from a monistic to a dualistic understanding of balance sheet content, and from the traditional interpretation of financial capital to a multi-capital approach, enabling a comprehensive reflection of the socio-economic processes of business;
- the development of the concept of social responsibility and its adaptation into accounting and reporting methodology within the context of post-nonclassical science criteria;
- the formation of new methodological approaches in the context of transforming accounting and reporting methodology, such as: a model for measuring the usefulness of information based on the concept of qualitative characteristics, an algorithm for identifying two modifications of the concept of qualitative characteristics of information, an algorithm for recognizing the results of business ESG performance, and an algorithm for identifying the type of business social responsibility;
- the development of a human capital assessment model and a convergence matrix of IFRS methodology and the SEEA concept in the context of implementing the multi-capital approach of the innovative accounting paradigm;
- the development of the concept of social capital in the context of establishing methodological foundations for its inclusion in the balance sheet, both as a resource intended for use and as capital to be maintained, within the framework of the multi-capital approach;
- the development of a model for the transition of information from a Static balance sheet to a Dynamic balance sheet, implementing a dualistic approach to balance sheet content within the framework of the innovative accounting paradigm.

The practical significance of the study is associated with:

- разработкой the development and implementation of a model for measuring the usefulness of information based on the CQC across various accounting methodologies, including those that have emerged as a result of integrating classical accounting methodology with IFRS methodology, an algorithm for recognizing the results of ESG business behavior, and an algorithm for identifying the type of corporate social responsibility in the Republic of Moldova;
- the application by businesses in the Republic of Moldova operating in the corporate legal form of a joint-stock company of the binomial model and the Black-Scholes-Merton model for option valuation, which enables the assessment of the feasibility of employee participation in equity-based compensation programs, taking into account companies' financial sustainability, as well as the reflection of the contribution of human capital to business value through a multi-capital accounting approach;

- the development of a mechanism for the recognition and accounting of defined benefit pension plans as a prospective direction in the methodology of accounting and reporting in the Republic of Moldova in the context of the intensification of the investment process;
- the development of a mechanism for accounting for transactions related to natural resources and ecosystem services used by businesses in the Republic of Moldova within the multi-capital approach of the innovative accounting paradigm;
- the development of a dualistic approach to the content of the balance sheet, enabling businesses in the Republic of Moldova to present decision-useful information for sustainable development in the knowledge-based economy;
- the formation and implementation by businesses in the Republic of Moldova of a methodology for disclosing information in reporting on the achievement of sustainable development goals, within which a BSC map, a Sustainability Report, a Statement of Changes in Associated Equity, and a working chart of accounts ensuring the linkage between analytical accounting data and aggregated reporting indicators have been developed;
- practical recommendations for improving the methodology of accounting and reporting in the Republic of Moldova in the context of implementing the criteria of post-classical science and the requirements of the technological paradigm of the knowledge-based economy;
- the application of approaches in the educational environment for training specialists with up-to-date competencies in accounting and reporting. The inclusion of new models and methodological approaches to sustainability accounting in educational programs facilitates the mastery of advanced components of modern accounting and reporting methodology, directly ensuring the training of future specialists adapted to the conditions of business transformation as a socio-economic system and to comprehensive resource accounting within the multi-capital approach, as confirmed by the official document on the implementation of the corresponding approaches in the educational practice of Moldova State University.

Recommendations for improving the legislative and regulatory framework of the Republic of Moldova in the field of accounting and reporting

1. To establish clear definitions of the concepts of "accounting methodology," "IFRS methodology," and "accounting and reporting methodology" in order to distinguish them and ensure methodological consistency, as well as to introduce an official definition of the concept of "corporate social responsibility" to unify approaches to accounting for and disclosing the relevant information.

2. To identify and eliminate logical inconsistencies in the national accounting methodology caused by the attempt to integrate structural elements of IFRS methodology and classical accounting methodology.

3. To develop an original concept of the qualitative characteristics of business reporting information, adapted to the national specifics of accounting methodology in the Republic of Moldova, eliminating methodological and logical inconsistencies.

4. To ensure the development of the national accounting methodology, taking into account the criteria of post-classical science and the requirements for the usefulness of information in business reporting in the context of the knowledge-based economy.

5. To designate the dynamic balance as a managerial reporting form under the title "Statement of Costs and Revenues" in order to advance the concept of management accounting.

6. To expand training programs on the preparation of sustainability reporting for enterprises in the extractive, manufacturing, and agribusiness sectors, taking into account the low share of companies publishing non-financial reports in the Republic of Moldova, as well as the potential difficulties faced by SMEs in preparing sustainability reports and compiling ESG-related information.

7. To supplement the General Chart of Accounts with accounts reflecting the rights (contributions) of the business's socio-economic partners to a share in net assets and the company's participation in their maintenance, as well as provide for a separate account group 37, "Non-Financial Contributions of Associated Equity".

8. To change the title of account 316, "Property Received from the State with Ownership Rights," since the current name is methodologically incorrect and does not reflect its classification as a capital element. It is proposed to use the title "State Contribution to Property Assets with Ownership Rights".

9. To develop recommendations for the application of financial-mathematical methods, namely the binomial model and the Black-Scholes-Merton model, which are used for the valuation of equity instruments (shares and options).

10. To review the principle of natural resource valuation, which leads to distortions in macroeconomic indicators (VIP, GVA, and GDP), and implement a methodology aligned with the Sustainable Development Goals, taking into account the specifics of a knowledge-based economy focused on information, innovation, and human capital.

11. To develop and implement a methodological approach to information disclosure in the Sustainability Report in accordance with the requirements of European directives and ESRS standards, aimed at ensuring transparency of the company's ESG performance.

12. To develop methodological recommendations for the preparation of the Sustainability Report in accordance with IFRSS provisions for companies in the financial and insurance sectors, as well as for entities that maintain accounting in accordance with IFRS.

13. To review the structure of the Statement of Changes in Equity in order to provide it with methodological justification and practical significance, ensuring the usefulness of information for decision-making oriented toward the sustainable development of the business.

Recommendations for Educational Institutions.

1) It is necessary to implement courses and programs aimed at training specialists in the field of sustainability accounting. It is recommended to include in the curricula of academic courses elements that promote the development of skills in applying multi-capital accounting aligned with the Sustainable Development Goals: the valuation of non-monetary employee compensation, the assessment of natural resources, and the development of a working chart of accounts. 2) It is advisable to update university curricula by including courses dedicated to the development of accounting and reporting methodology in the context of post-non-classical science criteria, with the aim of equipping students with skills in accounting and reporting in accordance with the requirements of the knowledge-based economy. The relevance of developing these skills is confirmed by the results of international and domestic practice, as well as by the findings of this study. 3) It is advisable to update university curricula by incorporating course modules designed to teach the procedures for preparing sustainability reports in accordance with international and european standards. 4) To establish partnerships with business entities that have experience in preparing sustainability reports and are ready to implement the innovative accounting paradigm. Joint projects, knowledge exchange, and implementation experience will accelerate the adoption of advanced components of accounting and reporting methodology and highlight its role as a key element integrating innovative trends, theoretical approaches, and practical implementation in enterprise activities.

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LIST OF THE AUTHOR'S MOST RELEVANT PUBLICATIONS ON THE TOPIC

1. Specialty Books

1.1. single-author specialty books

1. **ГОЛОЧАЛОВА И.** Метаморфозы методологии бухгалтерского учета в XXI веке: Монография; Universitatea de Stat din Moldova - Кишинэу: Lexon-Prim, 2023. – 275 с. ISBN 978-9975-172-60-8

1.2. collective specialty books

2. **ГОЛОЧАЛОВА, И., КОЖОКАРУ, М., МАСЬКО, Л.** Проблемы представления информации о результатах ESG-поведения в отчетности компаний для реализации целей устойчивого развития: Монография. – Кишинэу: Б.и., 2023 (Print-Caro). – 193 с. (total 9,32 с.а. contributia autor 3,6 с.а.) ISBN 078-9975-165-43-3
3. **DOLGHII, CR., GOLOCHALOVA, I., TSURCANU, V.** The Financial Reporting of Micro and Small Enterprises in Moldova. In monograph *Financial Reporting of Micro and Small Enterprises (MSE) in Transition economies of Central and Eastern Europe*. Polskie Wydawnictwo Ekonomiczne. S.A. Warszawa. 2020. 326 p. ISBN 978-83-208-2426-1
4. **ГОЛОЧАЛОВА, И., ЦУРКАНУ, В.** Концепции управления капиталом и учет вознаграждений работников в контексте МСФО. В: Коллективна монографія «Проблемные аспекты та перспективи розвитку обліку, контролю, аналізу і оподаткування суб'єктів господарювання в умовах глобалізації економіки: монографія»/ДОННУЕТ, Кривой Ріг: Вид., 2017, стр. 16-38, (total 1,35 с.а. contributia autor 0,7 с.а.), ISBN 978-617-7553-39-6

5. **ГОЛОЧАЛОВА, И., ЦУРКАНУ, В.** Некоторые проблемы оценки и бухгалтерского учета человеческого капитала в инновационной экономике. В: монографія «Розвиток обліку, аналізу і аудиту суб'єктів суспільного інтересу». – Житомир: ЖДТУ, Вид Євенок О.О., 2017, стр. 215-247, (total 1,80 с.а. contributia autor 0,9 с.а.), ISBN 978-617-7607-53-2 (Т.4)
6. **ЦУРКАНУ, В., ГОЛОЧАЛОВА, И.** Концептуальные основы формирования баланса организации. В: Монографія «Розвиток концепції бухгалтерського обліку на основі інституційних підходів та бенчмаркінгу». Винницький фінансово-економічний університет – Житомир: «Рута», 2015, стр. 89-167, (total 4,73 с.а. contributia autor 2,40 с.а.), ISBN 978-617-581-264-8

2. Articles in scientific journals

2.1. in journals from the Web of Science and SCOPUS databases

7. **GOLOCHALOVA, I., COJOCARU, M.** The matrix of indicators for recognizing the agribusinesses ecosystem assets: convergence of System of environmental-economic accounting (SEEA) and International Financial Reporting Standards (IFRS). In: Series Management, Economic Engineering in Agriculture and Rural Development, Vol. 25, Iss. 1, 2025, pp. 429-444, ISSN 2285-3952 Disponibil: https://managementjournal.usamv.ro/pdf/vol.25_1/volume_25_1_2025.pdf
8. **GOLOCHALOVA, I., COJOCARU, M.** A methodological approach to assessing the contribution of agribusiness to the value creation chain and its impact on macroeconomic indicators: the experience of the Republic of Moldova. In: AgroLife Scientific Journal - Volume 14, Number 2, 2025, pp. 89-102. ISSN 2285-5718; ISSN CD-ROM 2285-5726 Disponibil: <https://agrolifejournal.usamv.ro/index.php/agrolife>
9. **GOLOCHALOVA, I., COJOCARU, M.** Recognition of natural capital in financial reporting in the context of the socio-economic paradigm: practice of the Republic of Moldova and international experience. In: *Series "Management, Economic Engineering in Agriculture and rural development"*, Vol. 22, Iss. 3, 2022, pp. 269-278. ISSN 2285-3952 Disponibil: https://managementjournal.usamv.ro/pdf/vol.22_3/volume_22_3_2022.pdf

2.2. Articles in recognized foreign scientific journals

10. **GOLOCHALOVA, I.** Convergence matrix of IFRS methodology and SEEA for the recognition of mineral resources in the context of transitioning to a sustainable accounting and reporting model: limitations and opportunities of Moldova's practice. In: *European Journal of Accounting, Finance and Business*, 2024, V. 12, No. 1, pp. 23-31, 1,1 с.а, ISSN: 2344 - 102X

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11. **GOLOCHALOVA, I.** A Model for Measuring the Usefulness of Financial Reporting and the Effectiveness of Its Application. The Case of Reporting Methodology of the Republic of Moldova. In: *Annales universitatis Mariae Curie-Skłodowska Lublin – Polonia*, V. 58, N. 2 (2024) pp. 44-64, 1,6 c.a, ISSN: 0459-9586, e-ISSN: 2449-8513, Indexări în baze de date: BazEkon, BazHum, CEEOL, CEJSH, CrossReff, DOAJ, EBSCO CEEAS, ERICH PLUS, FATCAT, Google Scholar, Index Copernicus International - Journal Master List, ROAD Disponibil: DOI:10.17951/h.2024.58.2.43-64
12. **ГОЛОЧАЛОВА, И.** Оценка подхода измерения минеральных ресурсов в контексте перехода на социально-экономическую модель отчетности бизнеса: на примере Республики Молдова. В: Вестник Полоцкого Государственного Университета, серия D «Экономические и юридические науки», Сборник научных работ, Полоцк. 2024, № 2 (2024), pp. 2-9, 0,6 с.а. ISSN 2070-1632, e-ISSN 2710-1916, Indexări în baze de date: BASE, CrossReff, ULRICHSWEB, [Google Scholar](https://doi.org/10.52928/2070-1632-2024-67-2-2-9), Open Chitation Disponibil: <https://doi.org/10.52928/2070-1632-2024-67-2-2-9>
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14. **GOLOCHALOVA, I.** Assessing the usefulness of small businesses' financial reporting information: the national aspect of the Republic of Moldova. In: *Space/Economy/Society. Sopotcka Akademia Nauk Stosowanych*. No. 21/1/2022. pp.89-115, 1,0 с.а, ISSN: 2299-1263, e-ISSN 2353-0987, Indexări în baze de date: MOST Wiedzy, CEJSH, BazEkon, Index Copernicus, Google Scholar, Erich+, DOI: 10.23830/21/I/2022/89115
15. **ГОЛОЧАЛОВА, И.** Интерпретация ассоциированной собственности и ее роль в развитии концепции капитала бизнеса. В: Вестник Полоцкого государственного университета. Серия Д. Экономические и юридические науки, № 12 (2022), pp.9-15, 0,7 с.а, ISSN 2070-1632, e-ISSN 2710-1916, Indexări în baze de date: BASE, CrossReff, ULRICHSWEB, [Google Scholar](https://doi.org/10.52928/2070-1632-2022-62-12-9-15), Open Chitation Disponibil: <https://doi.org/10.52928/2070-1632-2022-62-12-9-15>

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20. **ГОЛОЧАЛОВА, И.** Методологические аспекты бухгалтерского учета исполнения договоров государственно-частного партнерства в контексте инновационного вектора экономики. В: *Проблеми теорії та методології бухгалтерського обліку, контролю і аналізу*. № 2 (76) 2019, с. 3-11, ISSN 2708-4957 Disponibil: <https://pbo.ztu.edu.ua/article/view/166988>, DOI: [https://doi.org/10.26642/pbo-2019-1\(42\)-3-11](https://doi.org/10.26642/pbo-2019-1(42)-3-11)
21. **ГОЛОЧАЛОВА, И.** Концепция раскрытия информации о капитале в финансовой отчетности: ее критерии и действенность применения на базе НСБУ Республики Молдова. В: *Научный Вестник Ужгородского Университета, серия «Экономика»*, Сборник научных работ, Выпуск 2 (52), 2018, с. 223-230, ISSN 2415-735X Indexări în baze de date: CrossRef Open Journal Systems; DOAJ; Google Scholar, Disponibil: DOI: [https://doi.org/10.24144/2409-6857.2018.2\(52\).223-230](https://doi.org/10.24144/2409-6857.2018.2(52).223-230)

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23. **ЦУРКАНУ, В., ГОЛОЧАЛОВА, И.** Некоторые особенности бухгалтерского учета субсидий в контексте МСФО и НСБУ Республики Молдова. В: Вестник Житомирского государственного технологического университета. Серия: Экономические науки, № 2 (76). – Житомир, 2016, стр. 40-50, 0,90 с.а (contributia autor 0,45 с.а.), Категории «Б» ISSN 2664-2468; Indexări în baze de date: Index Copernicus, ResearchBib, eLIBRARY.RU; Google Scholar; DOAJ Disponibil: <https://ven.ztu.edu.ua/issue/view/4326>
24. **ЦУРКАНУ, В., ГОЛОЧАЛОВА, И.** Некоторые аспекты бухгалтерского учета минеральных ресурсов в контексте МСФО. В: Научный Вестник Ужгородского Университета, серия «Экономика», выпуск 1 (45), том 2, – Ужгород, 2015, стр. 53 – 59, с.а. 1,10 с.а. (contributia autor 0,55 с.а.), Журнал зарегистрирован ВАК Украины, ISSN: 2409 – 6857; Indexări în baze de date: CrossRef (USA), Index Copernicus, ResearchBib, Google Scholar; Национальная библиотека Украины им. В.И. Вернадского, <https://dspace.uzhnu.edu.ua/server/api/core/bitstreams/dccab224-8c1c-4f53-8b31-55c5d421005b/content>
- 2.3. in journals from the National Register of specialized journals, indicating the category: - category B
25. **ГОЛОЧАЛОВА, И.** Роль оценки как элемента методологии бухгалтерского учета в контексте социально-экономической парадигмы финансовой отчетности. In: Studia Universitatis Moldaviae. Chişinău: Editura CEP USM Seria Ştiinţe exacte şi economice, nr. 7 (137), 2020. pp. 180-186, 0,50 с.а. Disponibil: https://doi.org/10.5281/zenodo.4461464https://ojs.studiamsu.md/index.php/stiinte_exacte_si_economice/article/view/5036/6986
26. **ГОЛОЧАЛОВА, И.** Императивы системы качественных характеристик финансовой отчетности: международный опыт и национальная практика. In: Studia Universitatis Moldaviae. Chişinău: Editura CEP USM 2019. Seria Ştiinţe exacte şi economice, 2019. nr. 7 (127), pp. 164-169, 0,50 с.а. Disponibil: https://ojs.studiamsu.md/index.php/stiinte_exacte_si_economice/article/view/4984

3. Articles in scientific collections

3.1. International

27. **ГОЛОЧАЛОВА, И.** Концептуальная оценка оптимизации Отчета об изменениях капитала в контексте достижения целей устойчивого развития: на примере системы финансовой отчетности Республики Молдова. В: Седьмой международный экономический симпозиум – 2023. Материалы международных конференций 20-23 апреля 2023 г. с. 911-917. 0,50 с.а. СПб: Изд-во Скифия-принт, 2023. – 1707 с. ISBN 978-5-00197-111-5 Disponibil: https://pureportal.spbu.ru/files/115636275/Symposium_2023_compressed.pdf

3.2. National

28. **GOLOCHALOVA, I.** Оценка периметра информативности отчета об изменениях капитала и его оптимизация: от концепции финансового капитала к концепции ассоциированного капитала. In: Culegere de teze: Simpozion Științifico-Practic Internațional „Achiziții Publice Durabile: provocări și oportunități”, USM, ISBN 978-9975-159-91-3, 20 – 21 mai, 2022, p. 65-71 Disponibil: <https://doi.org/10.5281/zenodo.7388808>
29. **ГОЛОЧАЛОВА, И.** Концепция государственно-частного партнерства в системе социально-экономического учета и отчетности: эволюция и перспективы применения. In: Culegere de teze: Simpozion Științifico-Practic Internațional „Achiziții Publice Durabile: provocări și oportunități”, CEP USM, 1-2 oct, 2021, pp. 47-53. ISBN 978-9975-159-91-3
30. **ГОЛОЧАЛОВА, И.** Институциональные аспекты исполнения проектов государственно-частного партнерства инновационной деятельности в контексте социально-экономического учета и финансовой отчетности. In: Conferință Științifică Internațională Paradigme Moderne În Dezvoltarea Economiei Naționale Și Mondiale, Chisinau, Republica Moldova, CEP USM, 2021, pp. 158-163. ISBN 978-9975-158-88-6
31. **ГОЛОЧАЛОВА, И.** Некоторые проблемы представления полезной информации в контексте перехода на социально-экономическую парадигму финансовой отчетности: Национальный аспект. In: Culegere de teze: Simpozion științifico-practic cu participare Internațională “Reconsiderarea rolului profesiei contabile. Acțiunăm Astăzi pentru provocările generate de viitor”, 31 martie 2022, pp. 18-23. ISBN 978-9975-159-78-4 Disponibil: DOI: 10.5281/zenodo.6786240

16. Theses in scientific collections

32. **GOLOCHALOVA, I., COJOCARU, M.** The Balanced Scorecard (BSC) model based on the System of Environmental-Economic Accounting (SEEA) for the strategic management of

sustainable development in agribusiness. In: The 29-th International Exhibition of Invents INVENTICA 2025, 25-27 iunie 2025, Iași Romania, p. 155, ISSN 1844-7880

33. **GOLOCHALOVA, I.** The Model for assessing the usefulness of financial reporting information and its application for sustainable business development. In: Salon International de Inventii si Inovatii „Traian Vuia”, 15-17 iunie 2023, Timisoara, Romania, p. 125, ISBN 978-606-785-273-8
34. **GOLOCHALOVA, I.** Model of the statement of changes in equity and its effectiveness in the context of achieving business sustainability. In: XXVII-th International Exhibition of Invents INVENTICA 2023, Edition XVII, 21-23 June 2023, Iași Romania, p. 191, ISSN 1844-7880

5. Patents and other intellectual property

5.1. intellectual property registration certificates (AGEPI)

35. **GOLOCIALOVA, I., COJOCARU, M.** OȘ 7556 din 16.06.2023 The algorithm for recognizing the results of ESG-behavior of business in financial reporting in the context of the imperative of its transition to the socio-economic model.
36. **GOLOCIALOVA, I.** Seria OȘ 7727 din 14.12.2023. Algorithm for identifying the concept of qualitative characteristics of financial reporting in the context of the imperative of measuring its usefulness for decision-making.
37. **GOLOCIALOVA, I., COJOCARU, M.** Seria OȘ 8026 din 07.10.2024. The matrix of indicators for recognizing the agribusiness' ecosystem assets: convergence of SEEA and IFRS.
38. **GOLOCIALOVA, I.** Seria OȘ 8281 din 19.08.2025 Модель Отчета об устойчивом развитии: концептуализация и адаптация к европейским стандартам (ESRS).
39. **GOLOCIALOVA, I.** Seria OȘ 8323 din 03.11.2025 Методология учета вознаграждений работников за труд в нематериальном измерении: мультикапитальный подход инновационной парадигмы учета.

6. Scientific, methodological and didactic works

6.1. textbook

17. ЦУРКАНУ, В, **ГОЛОЧАЛОВА, И.** Составление финансовой отчетности в соответствии с международными стандартами: Учебно-практическое пособие (на сквозном примере), Кишинэу: АСАР, 2014, 480 с., ISBN 978-9975-53-282-2 32,50 с.а. (contribuția autorului 22,35 с.а.)

АННОТАЦИЯ

Голочалова Ирина «МЕТОДОЛОГИЯ БУХГАЛТЕРСКОГО УЧЕТА И ФИНАНСОВОЙ ОТЧЕТНОСТИ В КОНТЕКСТЕ ИННОВАЦИОННОЙ ПАРАДИГМЫ РАЗВИТИЯ».

Диссертация на звание доктора хабилитат экономических наук, Кишинев, 2026 г.

Структура работы: введение, 5 глав, общие выводы и практические рекомендации, библиография из 347 наименований, 33 приложения, 322 страницы основного текста, 39 таблиц, 29 рисунков, 15 формул. Полученные результаты опубликованы в 113 научных работах.

Ключевые слова: методология учета и отчетности, инновационная парадигма учета, полезность информации, мультикапитальный учет, дуалистический подход, социальная ответственность бизнеса, ESG-показатели, отчетность об устойчивом развитии.

Цель исследования: разработка методологических подходов учета объектов наблюдения в экономике знаний и методических подходов модернизации финансовой отчетности и отчетности устойчивого развития на базе инновационной парадигмы учета.

Задачи исследования: анализ становления и трансформации методологии бухгалтерского учета и финансовой отчетности в контексте эволюции технологических укладов и перехода науки на постнеклассический этап развития; идентификация вызовов и перспективных направлений развития методологии бухгалтерского учета в XXI веке; разработка методологических подходов и актуальных тенденций учета новых объектов наблюдения на базе мультикапитального учета в рамках инновационной парадигмы; разработка модели перехода от монистического к дуалистическому подходу содержания отчетности; разработка методологического подхода к раскрытию информации об устойчивом развитии.

Новое направление исследования, развитое в рамках диссертационной работы: трансформация действующей методологии учета и отчетности на основе сформулированной инновационной парадигмы учета как симбиоза диаграфической парадигмы с расширенным понятием капитала и парадигмы информационной экономики.

Научная новизна и оригинальность: предложены перспективные направления трансформации методологии учета и отчетности – дуалистический подход к содержанию отчетности и концепция мультикапитального учета, отражающие социально-экономическое содержание хозяйственных процессов в экономике знаний и ориентированные на использование инструментов информационной парадигмы для формирования полезной информации в отчетности бизнеса.

Принципиально новые результаты для науки и практики: разработана новая методика измерения уровня полезности информации, сформулирован 3-х этапный алгоритм методики отражения в финансовой отчетности результатов ESG-поведения бизнеса, разработан методологический подход отражения в учете специфических операций на базе мультикапитального учета, разработана матрица конвергенции методологии МСФО и концепции SEEA, использована оригинальная методика представления информации об устойчивом развитии согласно ESG-повестке.

Теоретическая значимость работы заключается в формулировании инновационной парадигмы учета и разработке перспективных компонентов методологии учета и отчетности для ее соответствия постнеклассической науке и запросам на информацию в целях принятия решений в экономике знаний.

Практическая значимость: предложен мультикапитальный учет для социально-экономически ориентированных событий бизнеса в экономике знаний, разработаны дуалистический подход к содержанию финансовой отчетности и методологический подход представления информации об устойчивом развитии согласно ESG-повестке. Рекомендации способствуют переходу методологии учета и отчетности на новый качественный уровень.

Внедрение научных результатов: на основе достигнутых результатов были получены 5 авторских свидетельства о защите авторского права и 11 актов о внедрении на предприятиях и организациях Республики Молдова, в частности, Государственного университета Молдовы и АСАР.

ADNOTARE

Golocialova Irina, “METODOLOGIA CONTABILITĂȚII ȘI RAPORTĂRII FINANCIARE ÎN CONTEXTUL PARADIGMEI INOVAȚIONALE A DEZVOLTĂRII” Teza pentru titlul de doctor habilitat în științe economice, Chisinau, 2026

Structura tezei: introducere, 5 capitole, concluzii generale și recomandări practice, bibliografie cu 347 titluri, 33 anexe, 322 pagini de text principal, 39 tabele, 29 figuri, 15 formule. Rezultatele obținute sunt publicate în 113 lucrări științifice.

Cuvinte-cheie: metodologia contabilității și raportării, paradigma inovatoare a contabilității, utilitatea informațiilor, contabilitatea multi-capital, abordarea dualistă, responsabilitatea socială a afacerilor, ESG-indicatori, raportarea privind dezvoltarea durabilă.

Scopul cercetării: elaborarea unor abordări metodologice pentru contabilitatea obiectelor de observație în economia cunoașterii și a unor abordări metodice pentru modernizarea raportării financiare și a raportării privind dezvoltarea durabilă pe baza paradigmei inovaționale a contabilității.

Obiectivele cercetării: analiza constituirii și transformării metodologiei contabilității și raportării financiare în contextul evoluției modelelor tehnologice și tranziției științei la etapa post-non-clasică de dezvoltare; identificarea provocărilor și direcțiilor promițătoare de dezvoltare a metodologiei contabilității în secolul XXI; elaborarea de abordări metodologice și tendințe actuale de contabilitate a noilor obiecte de observație pe baza contabilității multi-capital în cadrul paradigmei inovatoare de contabilitate; elaborarea unui model de tranziție de la abordarea monistă la abordarea dualistă a conținutului raportării; elaborarea unei abordări metodologice pentru dezvoltarea informațiilor privind sustenabilitatea.

Noua direcție a cercetării, dezvoltată în cadrul tezei de doctorat: transformarea metodologiei actuale a contabilității și raportării pe baza paradigmei inovaționale a contabilității, formulată ca o simbioză între paradigma diagrafică cu un concept extins al capitalului și paradigma economiei informaționale.

Noutatea științifică și originalitatea: sunt propuse direcții perspective de transformare a metodologiei de contabilitate și raportare – abordarea dualistă a conținutului raportării și a conceptului de contabilitate multi-capital, care reflectă conținutul socio-economic al business-proceselor în economia cunoașterii și sunt orientate către utilizarea instrumentelor paradigmei informaționale pentru determinarea informațiilor utile în raportarea businessului.

Rezultate fundamentale noi pentru știință și practică: elaborarea metodicii noi de măsurare a nivelului de utilitate a informațiilor, formularea unui algoritm în trei etape al metodicii de reflectare în raportarea financiară a rezultatelor comportamentului ESG al businessului; elaborarea abordării metodologice pentru reflectarea în contabilitate a operațiunilor specifice pe baza contabilității multi-capital, elaborarea unei matrice de convergență a metodologiei IFRS și a conceptului SEEA, utilizarea metodicii originale de prezentare a informațiilor privind dezvoltarea durabilă în conformitate cu agenda ESG.

Semnificația teoretică a lucrării constă în formularea unei paradigme inovaționale a contabilității și în elaborarea unor componente prospective ale metodologiei contabilității și raportării pentru conformarea acesteia științei post-non-clasice și cerințelor de informare în scopul luării deciziilor în economia cunoașterii.

Valoarea aplicativă: s-a propus contabilitatea multi-capital pentru evenimentele socio-economice orientate către afaceri în economia cunoașterii, s-a elaborat o abordare dualistă a conținutului raportării financiare și o abordare metodologică a prezentării informațiilor privind dezvoltarea durabilă în conformitate cu agenda ESG. Recomandările contribuie la trecerea metodologiei de contabilitate și raportare la un nou nivel calitativ.

Implementarea rezultatelor științifice: pe baza rezultatelor științifice realizate, au fost obținute 5 certificate de protecție a drepturilor de autor și 11 acte de implementare la întreprinderile și organizațiile din Republica Moldova, respectiv la Universitatea de Stat din Moldova și ACAP.

ANNOTATION

Golochalova Irina, “METHODOLOGY OF ACCOUNTING AND FINANCIAL REPORTING IN THE CONTEXT OF THE INNOVATIVE DEVELOPMENT PARADIGM”

Dissertation for the degree of Doctor Habilitat in Economic Sciences, Chişinău, 2026

Structure of the work: Introduction, 5 chapters, general conclusions and practical recommendations, bibliography of 347 titles, 33 appendices, 322 pages of main text, 39 tables, 29 figures, 15 formulas. The results obtained have been published in 113 scientific papers.

Keywords: accounting and reporting methodology, innovative accounting paradigm, information usefulness, multi-capital accounting, dualistic approach, corporate social responsibility, ESG indicators, sustainability reporting.

Purpose of the research: To develop methodological approaches for accounting for observation objects in the knowledge economy and methodological approaches for modernizing financial reporting and sustainable development reporting based on the established innovative accounting paradigm.

Research objectives: analysis of the formation and transformation of accounting and financial reporting methodology in the context of the evolution of technological structures and the transition of science to the post-non-classical stage of development; identification of challenges and promising areas for the development of accounting methodology in the 21st century; development of methodological approaches and current trends in accounting for new objects of observation based on multi-capital accounting within the framework of an innovative accounting paradigm; development of a model for the transition from a monistic to a dualistic approach to reporting; development of a methodological approach to disclosure of information on sustainable development.

A new area of research developed in this thesis is the transformation of the existing accounting and reporting methodology based on the formulated innovative accounting paradigm as a symbiosis of the diaographic paradigm with an extended concept of capital and the information economy paradigm.

Scientific Novelty and Originality: Promising directions for transforming accounting and reporting methodology have been proposed: a dualistic approach to reporting content and the concept of multi-capital accounting, which reflect the socio-economic nature of economic processes in the knowledge economy and are focus on the use of information paradigm tools to generate useful information for business reporting.

Fundamentally new results for science and practice: A new methodology for measuring the usefulness of information has been developed, and a three-stage algorithm has been formulated for reflecting the results of ESG business behavior in financial statements. A methodological approach has been developed for reflecting specific transactions in accounting based on multi-capital accounting, a convergence matrix for IFRS methodology and the SEEA concept has been developed, and an original methodology for presenting information on sustainable development in accordance with the ESG agenda has been used.

Theoretical significance of the work lies in the formulation of an innovative accounting paradigm and the development of forward-looking components of accounting and reporting methodology to ensure its compliance with post-non-classical science and information demands for the purpose of decision-making in the knowledge economy.

Practical significance: A multi-capital accounting system has been proposed for business events with a socio-economic orientation in the knowledge economy, and a dualistic approach to the content of financial statements, as well as a methodological approach to presenting information on sustainable development in accordance with the ESG agenda, have been developed. These recommendations contribute to the transition of accounting and reporting methodology to a qualitatively new level.

Implementation of scientific results: based on the achieved results, five copyright certificates and eleven acts of implementation were obtained at enterprises and organizations of the Republic of Moldova, in particular at Moldova State University and ACAP.

GOLOCHALOVA IRINA

**ACCOUNTING AND FINANCIAL REPORTING METHODOLOGY IN
THE CONTEXT OF AN INNOVATIVE DEVELOPMENT PARADIGM**

522.02 ACCOUNTING; AUDIT; ECONOMIC ANALYSIS

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