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## How is the Adoption of E-invoicing System Affecting the Outsourcing of Accounting Services?

Adrian ISIP<sup>1</sup>

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### Abstract

*Digital technologies have significantly transformed our society by changing the way people communicate, work, and trade. Due to digitalisation, transactions occur faster and they can be easily tracked. Electronic data transfer enables automatic data processing and electronic archiving of documents. Worldwide, there is a growing interest from the tax authorities to monitor and control the business transactions. Considering that in many countries, taxpayers have to exchange e-invoices through the servers administered by the tax authorities. Over the years, the outsourcing of accounting services has become a very widespread practice among small companies for cost reduction reasons. This paper investigates the effects of e-invoicing system adoption on the outsourcing of accounting services. We had in view Technology Organisation Environment (TOE) framework as theory and Romanian business context. We collected data using the content shared online by big four companies on their own websites and accountants on social networks. Following our theoretical framework, the results indicated that environmental context, especially the government regulations, put pressure on organisations to digitalise their business processes or to update the existing technologies in order to accommodate e-invoicing. Our findings revealed that the mandatory adoption of an e-invoicing system creates new opportunities for those companies being larger in size to fully or partially outsource their accounting services. Most accountants believe that an e-invoicing system can remove information delays and it can ensure immediate access to data which is crucial for decision making in case of larger companies. Furthermore, e-invoicing system enables invoice tracking, continuous invoice processing in accounting, and near real-time reporting. Our study has implications for clients and accounting firms, and we emphasised that mandatory adoption of e-invoicing system has a strong impact on accounting outsourcing since it facilitates remote delivery of services and the use of cloud accounting, automatic data collection, and processing due to electronic data transfer.*

**Keywords:** accounting outsourcing, e-invoicing system, cloud accounting, electronic data transfer, automatic data processing.

**JEL Classification:** M41, M55, O33.

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<sup>1</sup> Bucharest University of Economic Studies, Bucharest, Romania, isipadrian06@stud.ase.ro.

## **1. Introduction**

The digital revolution has transformed our society and changed the way people communicate, work and trade (Xia et al., 2023). Digital technologies redesigned the business models, accounting, and auditing practices because at this moment transactions can be remotely initiated, occur faster and they can be easily tracked (Knudsen, 2020). Digitalisation made possible the electronic data transfer and exchange of digital documents between the partners, which enabled automatic data processing and electronic archiving of documents (Kokina & Blanchette, 2019).

All over the world, the tax authorities are more and more interested to monitor the business operations and to collect more money from taxes, and digitalisation can contribute to the achievement of these objectives (Uyar et al., 2022). In order to mitigate tax evasion, in many countries tax authorities introduced mandatory e-invoicing system and the implementation of e-invoice is also beneficial for suppliers and clients since it enables the electronic data transfer between the parties (Heinemann & Stiller, 2024).

Outsourcing of accounting services has become very widespread over the years among many small companies seeking to reduce their costs and gain access to specialised expertise (Sharma, 2023). In most cases, smaller companies outsource all range of accounting services out of the need to comply with statutory obligations, whereas larger companies outsource only those activities that require specialised know-how (Rogošić, 2019). The provision of accounting activities involving a mix of internal and external accountants is on the rise today and this manner of organising and operating the accounting function poses lower risks (Islomov, 2022). Digital technologies facilitate outsourcing of accounting services, and the companies became more flexible and less hesitant towards the remote delivery of services considering the telework experienced during the Covid-19 pandemic (Isip, 2023).

After reviewing the existing literature on the e-invoicing system we discovered a lack of information in prior studies regarding the effects of e-invoicing system adoption on the outsourcing of accounting services and because of that research gap we decided to conduct this study considering the Romanian business context. Regarding the business environment, it is important to note that 80% of Romanian companies have fewer than 10 employees.

The aim of this paper is to investigate how the mandatory adoption of e-invoicing system affects the outsourcing of accounting services. We had in view the changes brought by the e-invoice for accounting process and the effects of e-invoice adoption on the outsourcing of accounting services. We engaged a qualitative approach using Technology Organisation and Environment (TOE) framework as theory, the business environment from Romania as research context and we collected data using the content related to e-invoice shared online by big four companies on their own websites and accountants on social networks.

Following our theoretical framework, the results indicated that environmental context, especially the government regulations, put pressure on companies to digitalise their processes or to update the existing technologies in order to accommodate e-invoicing. We found that mandatory adoption of e-invoice creates

new opportunities for larger companies to fully or partially outsource their accounting services. Then the e-invoicing system can remove the information delays and can facilitate immediate access to data. Furthermore, the mandatory adoption of e-invoice will lead to an increase in the remote delivery of services and in the use of cloud accounting. Finally, the e-invoicing system is expected to ensure the tracking of invoices, their continuous processing in accounting and near real-time reporting.

This paper is structured in the following manner: the first part introduces the problem statement containing the literature review and our theoretical framework. In the second section we described the research context, research questions, and research methods. In the third part we emphasised the results of our study and we discussed our findings having also in view the prior research. The final section is dedicated to conclusions, contributions, implications, recommendations, limitations, and directions for future research.

## **2. Problem Statement**

### ***2.1 Literature Review***

Developments in the field of information and communication technology contributed to the digital revolution which had a strong impact on the economic and social dimensions of people's lives and brought about changes in the way individuals communicate, work, purchase and make payments (Xia et al., 2023).

Digitalisation reshaped our society, the business models, accounting and auditing practices considering that transactions can be remotely initiated, occur faster, and they can be easily tracked (Knudsen, 2020).

According to Kokina and Blanchette (2019), digitalisation made possible the electronic data transfer and exchange of digital documents between the partners, and for accounting function it came with opportunities such as automatic data processing and electronic archiving of documents.

As the economy becomes more and more digitalised, solutions like e-accounting or cloud accounting gain a strong importance and relevance. According to Teru et al. (2019), e-accounting applications can be used for carrying out record to report tasks for those companies that exchange documents with other organisations in electronic form, and they can ensure high processing speed, accuracy and immediate results.

A study conducted by Asatiani et al. (2019) regarding the impact of cloud technology on accounting outsourcing revealed that those companies that use cloud information systems to perform their daily business operations are more open to outsourcing some or all of the accounting tasks compared to the other organisations.

On the subject of taxation, all over the world the tax authorities are more and more interested to monitor the business operations and collect more money from taxes and digitalisation can contribute to the achievement of these objectives (Uyar et al., 2022).

In his study Alm (2021) mentioned that tax compliance can be improved if the tax authorities engage in tax reforms aiming to simplify the taxation systems, digitalise the taxation systems, and provide appropriate support to taxpayers.

Moreover, the digitalisation of the tax system should improve e-services, reduce the administrative burden, increase the tax compliance, enhance the collection of taxes and the adoption of big data, data analytics and artificial intelligence could help the tax agencies to prevent and detect the tax frauds (Martínez et al., 2022).

Given these advantages of digitalisation, Heinemann and Stiller (2024) observed that in many countries tax authorities adopted e-invoicing system in order to mitigate the tax evasion regarding the sales and purchases then to increase the amount of VAT paid by the companies and, in the end, to simplify the tax audits. Moreover, these researchers mentioned that e-invoice is also beneficial for suppliers and clients since it enables the electronic data transfer between the parties.

Bellon et al. (2022) observed that even though the e-invoicing system is functional for the companies, in some cases the tax authorities do not possess the right tools to analyse all data generated by the use of e-invoicing system and because of that the tax authorities lack a strong strategy for tax risk management.

Besides the e-invoicing system there are countries where the tax authorities also introduced other tax reporting obligations, such as the reporting of road transport of goods to track the movement of goods and SAF-T, which contains accounting records and reports (Merckx & Verbaan, 2019).

With reference to the outsourcing of accounting services, this practice has become very widespread over the years among many small companies that seek to focus on their core competences, streamline their accounting function, gain access to specialized expertise, and reduce their costs (Sharma, 2023).

In most cases, smaller entities outsource both routine and nonroutine accounting tasks primarily out of the need to comply with the statutory requirements, whereas larger companies rely more on their internal staff for routine tasks and outsource only those activities that require specialized know-how, such as reporting and compliance (Rogošić, 2019).

Digital technologies such as cloud computing and online meeting applications facilitate the outsourcing of accounting services and considering the telework experienced during the Covid-19 pandemic, organizations became more flexible and less hesitant towards remote delivery of services (Isip, 2023).

The provision of accounting activities involving a mix of internal and external accountants is on rise today since this manner of organising and operating the accounting function compared to full outsourcing can ensure ongoing and timely information and lower dependence on external providers (Islomov, 2022).

After reviewing the existing literature on e-invoicing system we discovered a lack of information in prior studies regarding the effects of e-invoicing system adoption on the outsourcing of accounting services and because of that research gap we decided to conduct this study considering Romanian business context.

## **2.2 Theoretical Framework**

Technology Organisation Environment (TOE) framework was developed by Tornatzky and Fleischer (1990) and it is used to understand the adoption and the use of new technologies in organisations and to explain how technological, organisational, and environmental factors influence the implementation process.

TOE framework has the focus on the adoption of new technologies at the organisational level instead of individual level. Tornatzky and Fleischer (1990) indicated that the main components of TOE framework and their characteristics are: technology (availability, functionality, complexity, compatibility), organisation (size, structure, resources, readiness), environment (market conditions, macroeconomic context, regulatory requirements, technology infrastructure).

According to Hadwer et al. (2021) TOE framework is suitable to explain the adoption and the use of new technologies, since it provides a comprehensive perspective by having in view both internal and external factors. TOE framework was used in prior research to explain the adoption and the use of e-commerce (Adam et al., 2020), cloud technology (Hadwer et al., 2021), and big data (Sun et al., 2020).

## **3. Research Questions**

The aim of this paper is to investigate the effects related to the mandatory adoption of e-invoicing system on the outsourcing of accounting services having in view the Romanian business environment as a research context.

In Romania at the beginning of the year 2023 according to National Trade Register Office there were active 1.6 million businesses represented by 1.2 million companies and 0.4 million natural persons and in Bucharest and Ilfov counties 22.5% of all active businesses from the country were registered (National Trade Register Office, 2022). Using the Eurostat database, we discovered that 80% of Romanian companies have less than 10 employees, then 19% of them have between 10 and 50 employees, and only 1% of all entities have more than 50 employees (Eurostat database, 2022). These characteristics of the Romanian business environment create opportunities both for companies and accounting firms as regards the outsourcing of accounting services.

An article published by PWC (2023a) emphasised that starting with the year 2015 Romania recorded every year the highest VAT gap (>30%) among all member states of the European Union and that has dramatically affected the state budget. Ernst & Young (2022, 2023) specified that the digitalisation of the tax system and tax administration in Romania is expected to mitigate the tax frauds, increase the collection of taxes, and the adoption of measures such as online cash registers connected to the servers of NAFA (National Agency for Fiscal Administration), SAF-T reporting, e-invoice and e-transport support those objectives.

In Romania the taxpayers have the obligation to use the e-invoicing system for B2G (business to government) transactions and delivery of goods with high tax risk since July 2022 and starting with January 2024 e-invoice has been extended to all B2B (business to business) transactions and from July 2024 the deductibility right

for expenses and VAT will be conditioned by the possession of e-invoices validated by NAFA information system (Deloitte, 2023; KPMG, 2023).

Considering the purpose of this study and the research context we formulated two research questions:

- RQ1. How is the adoption of e-invoicing system leading to changes for accounting process?
- RQ2. How is the adoption of e-invoicing system affecting the outsourcing of accounting services?

#### **4. Research Methods**

The aim of this study is to investigate how is the adoption of e-invoicing system affecting the outsourcing of accounting services and given the novelty of this research topic after several discussions with a couple of accounting practitioners having over 15 years of experience, we decided to use online information sources in order to have recent data.

Researchers like Debreceeny (2015) and Teoh (2018) emphasised that social media and social networks represent innovative data sources for accounting research, since they provide large amounts of data, multiple and recent perspectives, and valuable insights. Social media and social networks were used as main data sources in prior accounting research by Bellucci et al. (2019) for investigating the stakeholder engagement in sustainability reporting, Burke et al. (2019) for examining the auditor response to negative information on social media regarding their clients and Xie et al. (2023) for studying how social media is used by accountants to share knowledge and to create online networks of professionals.

Our data collection process involved gathering data using the content shared online by big four companies on their own websites and accountants on a social media group called Accountants on Facebook having more than 50,000 members (practitioners, professors, and students in the areas of accounting and taxation).

First of all, we accessed the websites of big four companies (Deloitte, Ernst & Young, KPMG and PWC) and we discovered seven relevant publications regarding topics related with e-invoice such as e-invoice, e-invoice and e-transport, e-invoice, e-transport, and SAF-T. We read the publications and the main aspects regarded what are the legal obligations of the economic operators, how are expected the organisations to fulfil those obligations, what are the common issues encountered by the companies and the existing software solutions for e-invoice management (Deloitte, 2024; PWC, 2023b).

Secondly, we visited the social media group called Accountants on Facebook and in order to find pertinent data related to e-invoice subject, we applied search filters. We identified 1,698 posts for the period between February 2022 and February 2024 out of which in January 2024 and February 2024 818 posts were generated. We copied the posts in a Word document then we read the posts, created summaries, and put them into categories (themes and topics). The main themes of the posts regarded e-invoicing system, software solutions for digital tax reporting, outsourcing of accounting services, remote accounting services, e-invoice, and e-transport.

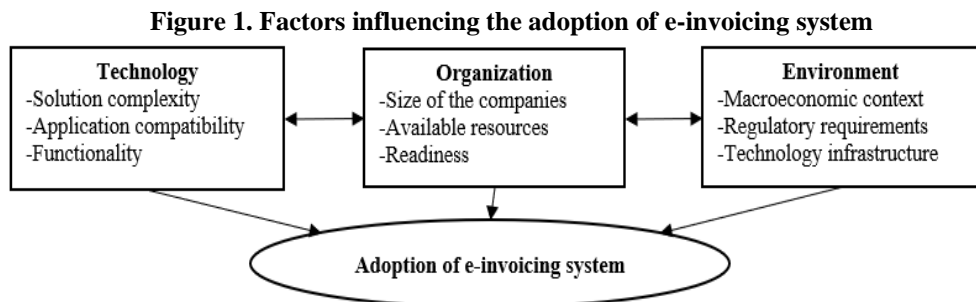
Further, we put all these pieces of information together to capture the picture of perspectives shared by accounting practitioners, and through data analysis our intention was to discover if the adoption of e-invoicing system has any influence or not on the outsourcing of accounting services. Our results are presented in the following section.

## 5. Findings

We organised the presentation of our findings around Technology Organisation Environment (TOE) framework and we constructed the narratives considering the challenges and opportunities regarding the adoption of e-invoice in Romania and having in view the themes of our research questions represented by the changes made by e-invoice adoption for accounting process then the effects of e-invoice adoption on accounting outsourcing without overlooking the other related topics such as technical solutions to accommodate e-invoice.

### 5.1 Explaining the Adoption of E-Invoicing System in Romania

Following our Technology Organisation Environment (TOE) framework, the environmental factor macroeconomic conditions in Romania represented by repeated high VAT gap caused by VAT frauds created the need to establish regulations related to the mandatory adoption of e-invoicing system for all companies regardless of their size. This legislative measure determined IT developers to provide the appropriate technology infrastructure. These regulations put a strong pressure on organisations to mobilise resources to digitalise their business processes or to update existing information systems in order to accommodate an e-invoicing system and to be ready to use it. Furthermore, the entities will condition the payment of suppliers on the submission and possession of e-invoices validated by the tax authority. When the companies have to make decisions regarding the adoption of new technologies, they have in view characteristics such as functionality, complexity, and compatibility with existing software products that are already used. For a better understanding we made a visual representation of the factors influencing the adoption of e-invoicing system in Figure 1.



Source: adapted from Tornatzky and Fleischer (1990).

## 5.2. Challenges, Opportunities and Changes Related to E-Invoice Adoption

Big four companies collaborated with software developers and possess several technical solutions to support their clients on one hand to easily generate and submit sets of e-invoices to the e-invoice platform and, on the other hand, to download, process and archive e-invoices issued by suppliers.

According to the information provided on their websites, big four companies organised many webinars for their clients in order to help them become familiar and gain a comprehensive understanding of the implications related to the mandatory adoption of e-invoice, e-transport and SAF-T. Moreover, big four companies can provide advisory or review services on request for their clients regarding the implementation and operation of e-invoice, e-transport and SAF-T.

Empirical evidence showed us that in Romania the mandatory adoption of e-invoicing system came along with challenges and opportunities both for suppliers, clients, tax authorities, internal and external accountants. For the moment e-invoice platform has only basic functionalities without the possibility to generate reports, then e-invoices are available only for a maximum period of 60 days and this is why accountants recommend to download e-invoices daily or weekly.

Considering the posts made on the social media group called Accountants on Facebook, most accountants believed that e-invoicing system creates opportunities such as automatic data processing, electronic archiving of documents, and outsourcing of accounting. In prior research, Kokina and Blanchette (2019) indicated similar opportunities brought by digitalisation such as exchange of digital documents, automatic data processing and electronic archiving of documents excepting the outsourcing of accounting. We presented in Table 1 the main topics contained in the posts created by accountants on the social media group called Accountants on Facebook.

**Table 1. Main topics contained in the posts**

<b>Topic and Year</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Total by topic</b>
E-invoice and E-transport	9	14	30	53
E-invoicing system	154	279	371	804
Outsourcing of accounting services	51	99	86	236
Remote accounting services	85	69	72	226
Software solutions for digital tax reporting	38	82	259	379
<b>Total by year</b>	<b>337</b>	<b>543</b>	<b>818</b>	<b>1,698</b>

*Source:* own processed information.

Some posts had in view the case of issuing invoices on behalf of suppliers (self-bills), whereas other posts raised concerns about the possibility of receiving invoices in e-invoice platform by mistake and the rejection process for those invoices.

As regards the software solutions for digital tax reporting we observed a high increase in the number of posts. Accountants agree that those technical solutions



which can easily integrate with the existing accounting information systems being able to submit and download sets of invoices from e-invoice platform and to process data contained in the received invoices are useful. Furthermore, several accountants indicated a couple of software products that could meet those needs based on their experience as users.

Accounting practitioners mentioned that digital tax reporting and the growing number of requests coming from the tax authorities with short deadlines have more and more emphasised that companies need integrated information systems such as ERP systems.

The opinions shared by most accountants is that digital tax reporting is the first and an important step to fight against the tax evasion in Romania, yet maximising the use of data reported by taxpayers is even more important. Most accountants believe that NAFA still uses only a very small amount of data from all the data submitted by taxpayers, and because of that, no significant improvements were observed in respect to the collection of taxes. In their study, Bellon et al. (2022) came to similar findings emphasising that in some countries the tax authorities do not use effectively all the data reported by organisations and that has a negative impact on the tax risk management.

Accounting professionals think that the adoption of e-invoicing system will change the accounting process by making the exchange of invoices between the companies easier and faster, facilitating the ongoing processing of e-invoices in accounting and enabling more the remote delivery of accounting services. Similar views on the possibility of companies to exchange documents easier and faster as main benefits of digitalisation were also conveyed by Knudsen (2020). The thoughts shared by accounting professionals regarding the possibility to deliver remote services due to cloud technology are consistent with the ideas communicated in prior papers by Teru et al. (2019) with the mention that these authors do not anticipate an increase in remote delivery of accounting services because their paper was published before the outbreak of Covid-19.

### ***5.3 Effects of E-Invoice Adoption on Accounting Outsourcing***

Taking into account the posts related to the e-invoicing system made on the social media group called Accountants on Facebook, we identified through data analysis several influences exerted by e-invoice adoption on outsourcing of accounting services and remote delivery of services.

Based on their work experience, accounting practitioners estimated that manual data collection and processing from paper documents such as invoices and bank statements used to take before more than 80% of the time allocated for accounting tasks. Nowadays with digital technologies, they think that the time allocated for the processing of invoices and bank statements will decrease at least to half because of the electronic exchange of data.

Moreover, accountants perceived an increasing competition among IT developers who are interested in promoting and selling their software products that are able to accommodate e-invoice and integrate with other information systems. Nevertheless,

accounting practitioners believe that IT developers often overstate the capabilities of their software products, and because of that, it is important to test the technical solutions before the purchase.

Considering the viewpoints shared by accountants, the main effects of e-invoice adoption on the outsourcing of accounting services regard the need for a tight collaboration of accounting firms with their clients, new possibilities of data collection and processing, and the expansion of the client portfolio with companies larger in size.

On the subject of e-invoice adoption, accounting professionals foresee a close collaboration with their clients, the need to use a common technical solution then clients should take the responsibility to approve or reject the e-invoices, and accounting firms should further process only the approved e-invoices. The software application should definitely enable the mass download of invoices from e-invoice platform and the mass approval of invoices by clients if necessary. The following step will be the transfer of approved e-invoices by clients into the accounting information system, and then the processing of e-invoices based on predefined validation and bookkeeping rules.

Since the adoption of e-invoice became mandatory for all businesses and the exchange of invoices between companies is made in electronic form through e-invoice platform, accounting practitioners strongly believe that the use of e-invoicing system creates new opportunities for those companies being larger in size to fully or partially outsource their accounting services. In prior studies Asatiani et al. (2019) indicated that in the past the companies larger in size manifested a lower tendency to outsource their accounting services compared to small companies because larger companies have an increased need of information with high frequency for decision making process, but in the digital age cloud technology can provide real-time collaboration possibilities, remote delivery of services, and by that to encourage larger companies to consider at least to opt for a partial outsourcing of their accounting services. Our result regarding the effects of mandatory e-invoice adoption on the outsourcing of accounting services has not been reported yet in the literature, since in prior research the connection between e-invoice adoption and outsourcing of accounting has not been investigated.

Most accountants agree that the e-invoicing system can remove the information delays since the invoices have to be submitted in the e-invoice platform no later than 5 days after its issuance date. Furthermore, this can facilitate immediate access to data which is crucial for decision making in case of larger companies. For companies, the adoption of e-invoice is expected to ensure the tracking of invoices, their continuous processing in accounting and near real-time reporting.

Few accountants indicated that there are accounting firms using the information system of their large clients to process the approved invoices, bank statements, and other transactions and in some cases the external accountants even make automatic payments from the information system of their clients. For those cases when the accounting firms use the information system of their clients, there are configured

some approval workflows with predefined rules and the clients have to approve the invoices and authorise the payments.

In the end, accounting professionals emphasised that the digital transformation of the business environment and society brought new value to their role and nowadays they can engage to a higher extent in advisory and compliance services as they are more and more free from the burden of repetitive tasks such as manual work related to data collection and processing from the invoices and bank statements.

In addition to that, accountants believe that companies being larger in size became more open to seek external support on a regular basis or to partially outsource some of their accounting tasks incorporating specialised knowledge in order to ensure their compliance with complex accounting and tax issues since those companies assessed that the noncompliance sanctions could be significantly higher than the costs incurred with the services provided by an expert.

## **6. Conclusions**

The aim of this paper was to investigate how is the mandatory adoption of e-invoicing system affecting the outsourcing of accounting services. We had in view the changes brought by the e-invoice for accounting process and the effects of the mandatory adoption of e-invoicing system on the outsourcing of accounting services. We engaged a qualitative approach using Technology Organisation and Environment (TOE) framework as theory, the business environment from Romania as a research context. We collected and processed data related to e-invoice from online sources such as the publications of big four companies and the posts made on a social media group called Accountants on Facebook having more than 50,000 members (practitioners, professors, and students in the areas of accounting and taxation).

Following our Technology Organisation Environment (TOE) framework, the environmental factor macroeconomic conditions in Romania represented by repeated high VAT gap caused by VAT frauds created the need to establish regulations related to the mandatory adoption of e-invoicing system for all companies regardless of their size, even though 80% of Romanian companies have less than 10 employees. These regulations put a strong pressure on organisations to mobilise resources to digitalise their business processes or to update the existing information systems in order to accommodate the e-invoicing system and to be ready to use it. Our results emphasise that the mandatory adoption of e-invoicing comes with new opportunities for those larger companies to fully or partially outsource their accounting services. A large number of accountants think that e-invoice adoption can remove the information delays, since the suppliers have the obligation to submit the invoices no later than 5 days after their issuance date. Accounting practitioners agree that in case of accounting outsourcing the adoption of e-invoice can facilitate immediate access to data which is crucial for decision making in larger companies. Moreover, e-invoice adoption and dedicated software solutions are expected to ensure the tracking of invoices, their continuous processing in accounting and near real-time reporting.

We identified two limitations of our paper. The first limitation is related to our research context represented by the business environment from Romania, however, similar findings are not excluded if future research will be conducted on the same subject in other countries with similar profile like Romania. The second limitation has to do with the fact that we considered only the opinions shared by accounting practitioners because e-invoice for B2B transactions is in its early stage of adoption in Romania and accountants were the most exposed. Moreover, this paper is the first part of a wider research project and our intention is to extend this initial study by applying an online questionnaire so as to reach more participants both accountants and company managers.

Our main contribution was to present how is the adoption of e-invoicing system affecting the outsourcing of accounting services and analysing the link between the mandatory adoption of the e-invoice and the outsourcing of accounting services represents the novelty brought by our paper.

We recommend that managers of larger companies to consider a partial outsourcing for their accounting services, at least for those tasks that are related to compliance, since the benefits could outweigh the costs.

Our study has implications for clients and accounting firms since the implementation of the e-invoicing system is expected to lead to an increase in the remote delivery of services, then in the use of cloud accounting and the exchange of documents, data and information can occur much faster.

Although in this paper we had the main focus on how is the adoption of e-invoicing system affecting the outsourcing of accounting services, yet we discovered other research areas of interest such as the case of document processing by the business process outsourcing (BPO) providers located in other countries and the limitations of e-invoicing system to eliminate all tax frauds and because they are outside the purpose of this study, we propose them as directions for future research.

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