

IMPLEMENTATION OF THE RO E-INVOICE ELECTRONIC INVOICING SYSTEM IN THE HORECA FIELD

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Abstract

In recent years, the Romanian state has implemented legislative measures aimed at aligning national regulations with European ones regarding the issuance and transmission of invoices only by electronic means, at least in relation to public institutions. A public system for sending them where interested companies could send invoices was launched in 2021, being in the testing phase until April 2022, in order to eliminate all problems that could arise in the process of uploading documents in the system, or to identify errors that could result from their validation. Thus, from April of the current year, companies that accepted as a payment method holiday vouchers on paper (which had an extended validity until the end of June 2022) or holiday cards (which starting from July 2022 will be the only support accepted for this type of vouchers) were forced to transmit to the national e-Invoice system the invoices that were collected in this way. This paper was prepared with the aim of identifying the elements that distinguish an electronic invoice from a classic one, what such a document must contain in order to comply with the substantive conditions and to be considered truthful, what type of commercial relations are concerned and how the process should be carried out under national law.

Key words: *tourism, HORECA, electronic invoicing system, Business to Government, Business to Business, RO E-invoice.*

JEL Classification: *L20, M41*

I. INTRODUCTION

The present study presents aspects that the authors considered both important and necessary in terms of informing economic agents about everything they should know related to the electronic invoicing process. According to the regulations currently in force, the companies that are in the public procurement system and carry out commercial relations with public institutions, as well as those that trade in risk products, are obliged starting on July 1, 2022 to submit invoices in the electronic system e - Invoice. Until this date, economic agents had the 084 form available to register in the system, in order to be able to receive and in turn send invoices to partners. If they have not done so by this deadline, they will still have the possibility of sending electronic invoices without being penalized. As a research method, the authors resorted to the survey method based on a questionnaire in which they analyzed the responses of economic agents from various fields of activity. The questions of the questionnaire included both questions aimed at identifying the category in which the respondents fell, as well as their perception of the phenomenon and whether they believe that there are

advantages or disadvantages regarding the implementation of an electronic invoicing system and implicitly a public platform for the transmission of documents.

II. LITERATURE REVIEW

The idea of electronic invoicing is not a new one. The first invoices of this type were sent more than 30 years ago using electronic data interchange. From that moment until now the use of e-invoices has continued to evolve at a slow but steady pace. In recent years, there has been an increase in interest in the phenomenon by companies that provide accounting services or financial institutions that have a high volume of transactions.

We say an invoice is electronic when it is issued, transmitted and received in an exclusively electronic format (Hagsten & Falk, 2020). This can take different forms:

- of structured data – such as XML extensions
- unstructured data - here we are talking about invoices in PDF, JPEG, DOC format, or other such extensions
- mixed/hybrid data – those of the ZUGFeRD type, format that is found in the German electronic

invoicing system.

The transmission of this type of invoice can be done by E-mail, G-mail, fax, web portals or other dedicated services.

It should be noted that those invoices that are received in listed form, then scanned and archived are not considered to be electronic invoices.

The formatting of structured invoices in their pure form, referred to in international law as Electronic Data Interchange (EDI), cannot be understood by humans. Therefore, receivers must first view these invoices for internal background checks, registration and then archiving (Seeburger Business Integration, 2019).

A few years ago, the invoicing of all goods through electronic systems and the subsequent transmission of the documents through a dedicated platform seemed like a beautiful dream that economic companies in Romania could only hope for.

Since 2016, the state has started a series of steps to adapt the Romanian accounting system to European electronic invoicing rules, so that, according to the current regulations, July 1, 2022 is set as the zero moment, the moment from which all companies that have relations commercial with public institutions will have to generate and, implicitly, send the invoices

through the national E-invoice system (PVC, 2022).

The first types of companies that complied with these measures were those that, according to the legislation in force, carry out transactions with high-risk goods. Among them were those in the HoReCa field, mainly those that accepted payment with vouchers or holiday vouchers both on paper and electronically. In the case of these units, the obligation to send invoices took place 3 months earlier, starting from April 2022, until that moment the system was only in the testing phase, by the National Fiscal Administration Agency (ANAF).

Although the term electronic invoicing has gained momentum in our country only in recent years, its concept has existed since the 90s.

In the specialized literature, analyzes of the phenomenon can be found in various forms: books, articles, publications in specialized magazines, or even studies carried out by students as part of their scientific works.

In what follows, the authors will analyze the current state of knowledge through the works that had as their objective the study of the e-invoice activity according to the number of citations and references, as can be seen in Table 1.

Table 1. The concept of electronic invoicing used in specialized papers

Authors and year of publications	Title of the paper	No. of cit.	No. of refer.	Objectives of the papers
Hernandez-Ortega B (2011)	The role of post-use trust in the acceptance of a technology: Drivers and consequences	2	216	Analysis of the trust a society can have in a new technology after it has already been used
Hernandez-Ortega B (2012)	Key factors for the adoption and subsequent use of e-invoicing	9	80	Identifying the key factors in the adoption and use of e-invoicing
Kivijarvi H, Hallikainen P, Penttinen E (2012)	Supporting IT implementation decision with ANP – supplier scheduling for E-invoicing	5	80	How to implement a supplier scheduling information technology system
Hernandez-Ortega B, Jimenez-Martinez, J. (2013)	Performance of e-invoicing in Spanish firms	6	164	Analysis of company performance when consistently using electronic invoicing
Chang CJ, Kuo HC, Chung PY (2013)	Ergonomic techniques for a mobile E-Invoice System: Operational requirements of an information management system	13	42	Techniques for implementing an electronic mobile invoicing system, what are the operational requirements of an information management system
Gruschow RM, Kemper J, Brettel M (2016)	How do different payment methods deliver cost and credit efficiency in electronic commerce	22	102	How different payment methods, shipping costs and credit purchases affect e-commerce efficiency
Cuylen A, Kosch L, Breitner MH (2016)	Development of a maturity model for electronic invoice processes	9	39	Identification of a development model for e-invoicing processes
Wang HD, Gu YF, Zu TY (2017)	Operating models and development trends in the extended producer responsibility system for waste electrical and electronic equipment	43	79	Presentation of operating models and development trends in the producer responsibility system regarding electrical and electronic equipment
Falk M, Biagi F (2017)	Relative demand for highly skilled workers and use of different ICT technologies	13	49	Study of the relationship between several indicators of the use of information and communication technology and digitalization in the search for qualified senior personnel
Penttinen E, Halme M, Myllynen N (2018)	What influences choice of business-to-business connectivity platforms?	9	74	The reasons that can influence the choice of a platform for connecting companies in commercial relations

In the analysis of the works related to e-invoicing, we used the ISI Web of Science search engine (<https://www.webofscience.com>), with the help

of which we could analyze the dynamics of the concept and form an image of the interest that traders and analysts alike have economic shows it regarding

economic changes both nationally and internationally.

For economic agents that are suppliers of the public sector or carry out activities on an international level, the transition to electronic invoicing has gained momentum, especially in the last period of time. Although in our country the implementation of this type of project took place in recent years, internationally the legislation was issued more than 8 years ago. European standard no. 55/2014 regulates invoicing in relation to public contracts and required that at least 300,000 local administrations throughout the Union be prepared for electronic invoicing as early as November 2018 in terms of systems, and from November 2019 to have finalized and the processing processes. Thus, by February 2020, 24 countries in the union had implemented an e-invoicing system in relations between economic agents and the public sector.

Depending on the economic development of each country, from 45% to 65% of all companies develop at least one transaction with state institutions during the year, this standard can be considered as the main pillar for the implementation of e-invoice.

III. TYPES OF RELATIONSHIPS BETWEEN SOCIETIES

In the following, we will present the 2 types of commercial relations concerned (KPMG, 2021), as well as the risk goods that are subject to these provisions, as can be seen from table 2.

Table 2. Types of relationships between societies

<i>Relation Business to Government – B2G</i>	<i>Relation Business to Business – B2B</i>
Relations that take place between commercial companies and state institutions, whether they are administrative-territorial units, educational institutions, companies under public administration or other types of institutions.	In the case of this type of relationship, the economic agents can have the same type of activity, or act in different fields, the only requirement in this case being that there must be a commercial relationship between the two companies, whether it is based on a service contract or it is of the supplier of goods - customer type.

According to the regulations in force under the Law no. 98/2016; Law no. 100/2016; Emergency Government Ordinance no. 114/2011 on the awarding of certain public procurement contracts in the fields of defense and security, approved with amendments and additions by Law no. 195/2012, with subsequent amendments and additions, and contracting authorities or contracting entities that receive and process electronic invoices, *the Business to Government Relationship - B2G* is defined as follows: "the relationship between an economic operator and contracting authorities, respectively contracting

entities - B2G — the transaction between an economic operator who has the capacity of contractor or subcontractor/subcontractor" (Legea nr. 139/2022). The Law (Official Monitor of Romania, Part I, No. 960/7.X.2021, p. 3) defines *the Business to Business Relationship - B2B* as: "the transaction having as its object the execution of works, the delivery of goods/products and/or the provision of services between two economic operators". According to the rigors of the law, companies that carry out activities with certain goods have the obligation to transmit in the electronic system the invoices issued following transactions. These include: vegetables, fruits and alcoholic beverages; mineral products (especially natural mineral water, gravel and sand); clothing and footwear; new constructions (Deloitte, 2022).

IV. RESEARCH METHODOLOGY

In order to be able to reveal what is actually the current state of knowledge of the phenomenon, the authors of the paper chose to use the survey method based on the question, subjecting to the analysis the opinion of the business environment on the influence of the implementation of the electronic invoicing system. Thus, a questionnaire was drawn up that could be addressed both to the "professional" part of a company (and we are referring here to specialized staff such as accountants, economists, legal experts or people who have studies in the field and have a better perception of which means the entire validation process), as well as less qualified staff or even managers, investors or associations within economic agents, as part of the sample.

The questionnaire was distributed online on social networks within groups specifically focused on the taxation/accounting side so that the answers thus obtained show the greatest possible accuracy, by using software specially designed for such purposes, namely Google Forms. The questions in the questionnaire were closed questions, in most cases they were single-answer questions, and only a few were formatted as multiple-choice questions. From the point of view of the categories of questions, they were of two kinds. Part of the questions aimed at classifying the respondents into different categories based on the turnover, the sector they operate in, the volume of the business. Other questions were directly related to how taxpayers view electronic invoicing, if they consider implementing such a system or if they already use it and if they are forced to use such methods due to the rigors of the law, falling either into the category of companies that carry out operations with risky goods or maintain commercial relations with public institutions. In formulating the questions in the questionnaire, the study carried out by EY was also relevant (Ernst & Young Global Limited, UK, 2018).

The respondents of the study are from the North-East Development Region, but we believe that if the present study were carried out over a longer period of time, a year for example, the total number of participants would be much higher, which will lead to a more accurate accuracy regarding the current stage of the implementation process, the differences from one region to another and what are the objectives on which each society focuses.

V.RESULTS AND DISCUSSION

In order to highlight the answers as clearly as possible, this part of the paper will present the questions that were asked and the analysis of the answers, through graphic representations.

Question 1: In which sector of activity does your company operate? (Figure no. 1)

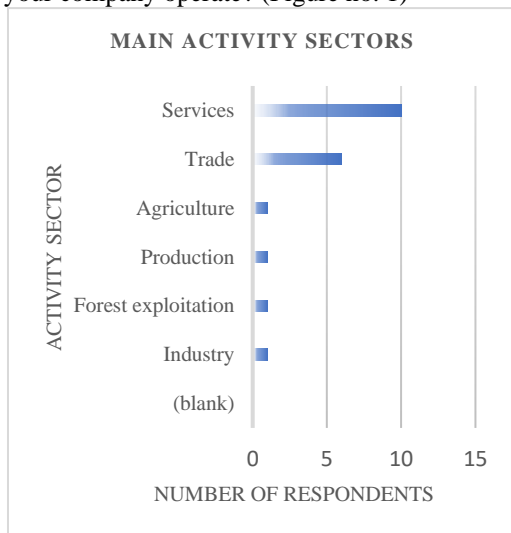


Figure 1 – The main activity sectors

Regarding the branch of activity in which the companies operate, a significant number of agents can be observed that are part of the services and trade sectors. If we were to analyze this aspect and in relation to the graphic positioning of the area, we would also realize why: being a region of the country that lends itself to tourism (Bucovina), some of the respondents chose to go to the service sector of accommodation, tourism, but also trade through local producers who market their products under the local brand of the area – Produced in Bucovina.

Question 2: Between which thresholds do you estimate the company's annual turnover? (Figure no. 2)

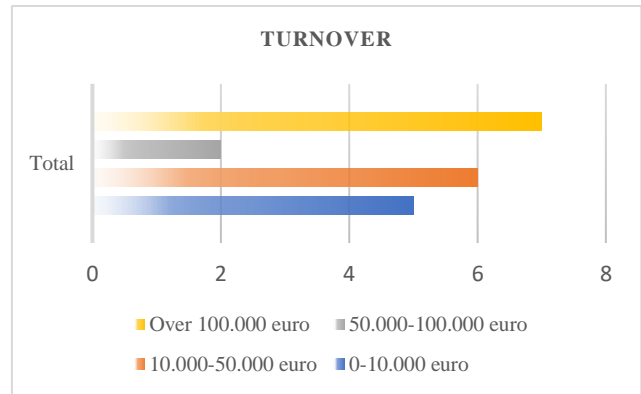


Figure 2 – The turnover of firms

Regarding the distribution in terms of turnover, the sample consists of all the proposed ranges, the largest proportion representing the companies whose threshold exceeds the figure of 100,000 Euros, which could indicate that the level of profit is also higher, they implicitly have more clients and therefore a large number of invoices, which is the main reason for carrying out this study.

Question 3: What volume of invoices do you estimate to be issued during a calendar month? (Figure no. 3)

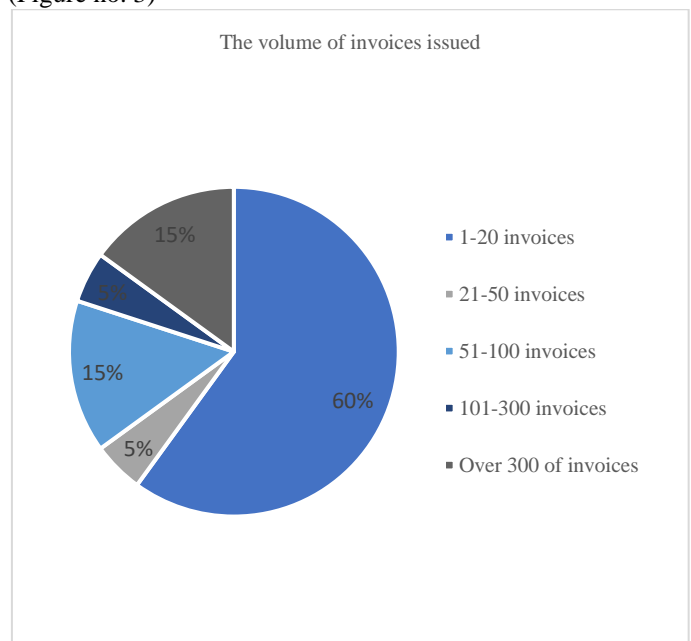


Figure 3 – The volume of monthly invoices issued

The largest proportion of invoices issued to clients seems to be held by companies that operate below 20 invoices during a month, and if we were to correlate with the previous question and with the sectors of activity we could say that although the workload does not is high, the due remuneration is quite high, so the quality of the services offered/traded goods is very high or the market segment is very narrow.

Another option would be collection through tax receipts to individual customers, and the invoicing

segment being intended exclusively for the relationship between commercial companies with other economic agents or with public institutions. Up to this point, the processed data show that companies with a small turnover have a low volume of invoices carrying out the vast majority of transactions with individuals, and the rest of the agents who have much higher incomes focus on B2B or B2G transactions.

Question 4: What volume of invoices do you estimate to be received during a calendar month? (Figure no. 4.)

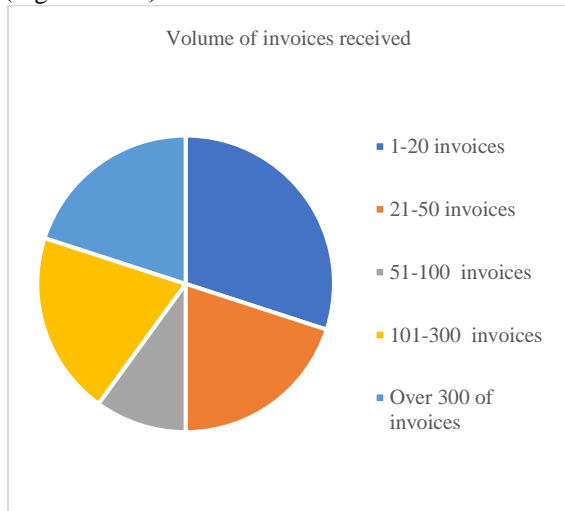


Figure 4 – Volume of monthly invoices received

Unlike the volume of those issued, invoices from suppliers have a more uniform distribution. In my opinion, I believe that this fact can be due to the differences between the sectors of activity because for each branch the level of supply differs or even between the volumes of activity. For example, for those who provide services, the highest percentage is occupied by utility bills, while for those who sell goods, the supply of goods is added to them, which can mean from a few bills per week to several tens per month.

Question 5: What type of transaction prevails in the company's relations with customers? (Figure no. 5.)

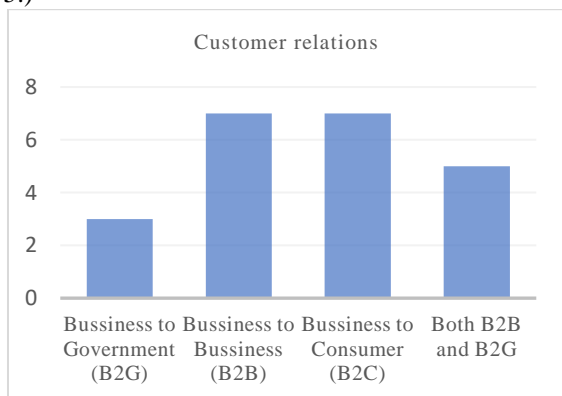


Figure 5 – Customer relations

In this respect too, things are more or less balanced. Even if B2B and B2C type transactions have

the same percentage, if we were to add the last option we will notice that the predominant ones are those between commercial companies.

If we were to analyze by market segments, we could say that economic agents go both to final customers and to other agents who may be final customers in turn or complete the commercial chain in their capacity as intermediaries.

Question 6: On which markets do you trade the company's goods/services? (Figure no. 6)

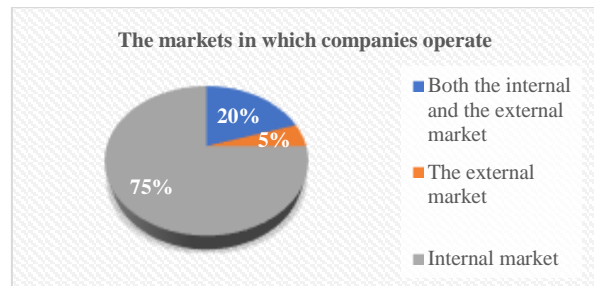


Figure 6 – The markets in which companies operate

Although I don't think it's a surprise to anyone, only a quarter of the responding companies choose to direct their efforts to international markets, choosing to focus more on the domestic market.

According to a study by the National Institute of Statistics in March 2022, FOB exports totaled 8.226 billion Euros and CIF imports totaled 10.797 billion Euros, resulting in a deficit of 2.571 billion Euros. Therefore, the fact that economic agents choose commercialization on the national market in favor of export is not surprising.

Question 7: What is the number of employees of the company? (Figure no.7.)

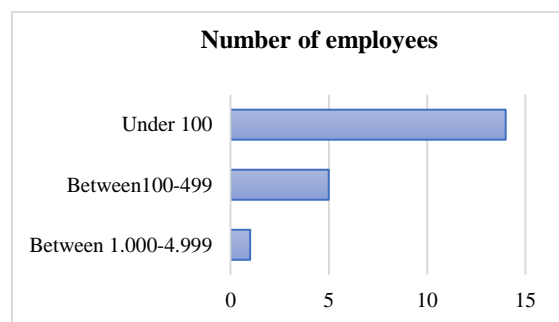


Figure 7 – Number of employees

We observe a very large number of companies that have a small number of staff, at least if we were to go by the European level, with more than half of the respondents having less than 100 employees.

When we accumulate this data with the previously processed ones, we can form a profile of the companies in the North-East development area,

namely predominantly service or trade companies, with fluctuating incomes, the probability that they fall into the category of small and medium-sized enterprises be quite high.

Question 8: How many monthly customers do you estimate the company has? (Figure no. 8)

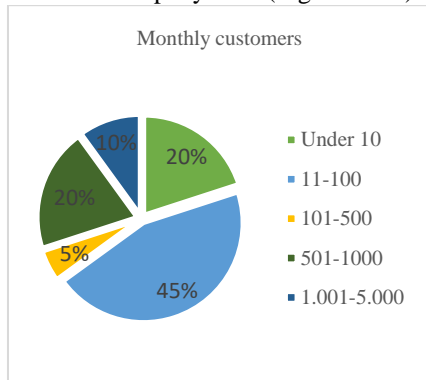


Figure 8 – Monthly customers

By relating the average number of customers to the average number of invoices issued, we realize that the assumption regarding collection through tax receipts is as pertinent as possible. Almost half of the agents have up to 100 monthly clients, the rest have a much higher volume, which of course leads us to think of a higher level of turnover.

Question 9: From how many suppliers does the company get its supplies? (Figure no. 9)

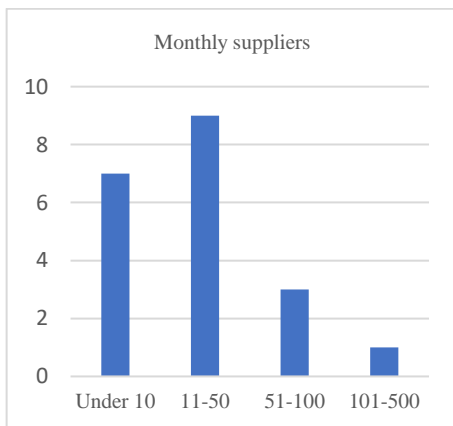


Figure 9 – Monthly suppliers

Contrary to the situation of invoices received, the number of suppliers tends to be mostly below the limit of 50 units, which could mean that either the company's activity is more limited, or the client-supplier relationship is a close collaboration, possibly long-lasting, or that the activity carried out does not require a very large volume of resources (although we cannot ignore the possibility that although the number of invoices is small, what is invoiced is of a significant volume).

Question 10: What is the company's position regarding electronic invoicing? (Figure no.10)

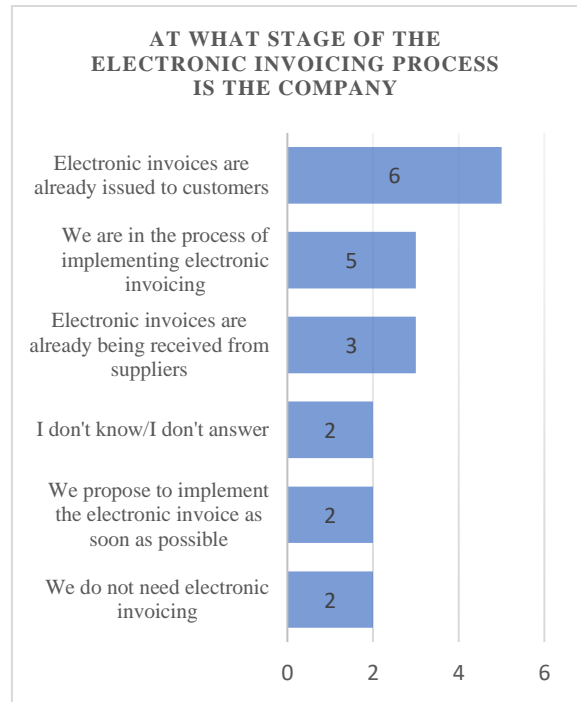


Figure 10 – The stage of implementation of electronic invoicing

A fairly high percentage of respondents have implemented or are in the process of implementing electronic invoicing, and the reasons why this is possible can be the following: either the company is part of those that trade risky goods, or it is part of the HoReCa category and collect the value of the services through holiday vouchers, either they see in this method a vision of the future, or they fall into the categories covered by the legislation and have commercial relations with public institutions or local administrations.

Question 11: What do you think are the barriers that could appear in the implementation of electronic invoicing? (Figure no. 11)

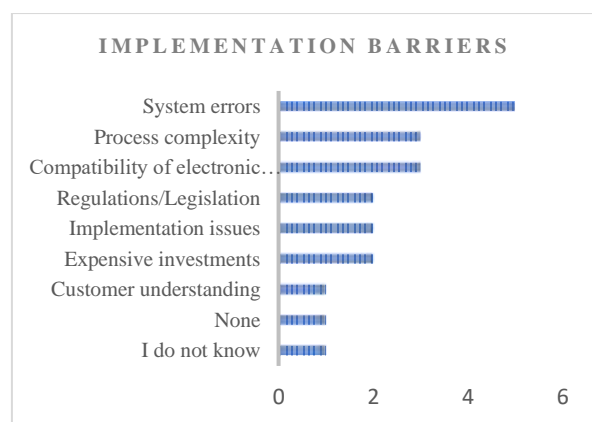


Figure 11 – Implementation barriers

The number one if we can call it that in terms of the reasons against the implementation of the e-invoice is represented by the system errors that can

result from the overloading of the dedicated platforms. And we can't say that this is an unfounded motivation because we all know that government administration platforms periodically experience problems due to increased demands on the system or in case of cyber attacks.

Among the most common problems are also questions related to the complexity of the processes or whether the accounting systems of the economic units will be able to be adapted to the requirements of the law, or even the legislation itself could be an impediment if there are not enough explanations about what and how it should be done or how implementation issues can be resolved.

Question 12: Which departments do you think should mobilize for the implementation of the electronic invoicing system? (Figure no. 12)

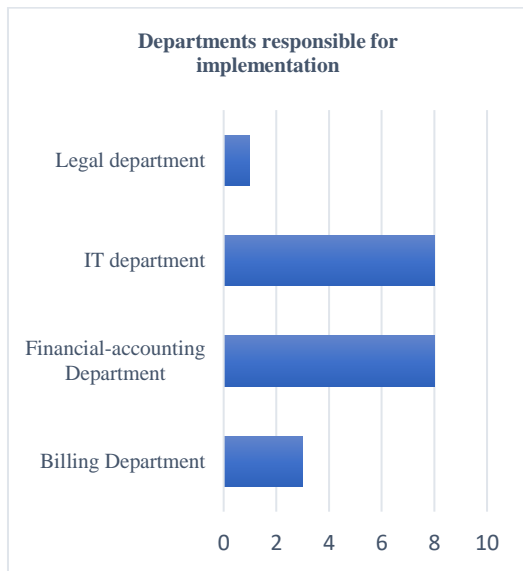


Figure 12 – The departments responsible for implementing the e-Invoice

The spearhead, if we can call it that, in terms of the departments that should deal with the implementation of electronic invoicing, is represented by two departments: financial-accounting and IT. The motivation is as simple as possible, because in the general perception the accounting office should check whether the changes in the invoicing system align with the regulations, and the IT department should deal with the technical side, the system requirements and the adaptability of the accounting program to the new requirements.

Question 13: What is the method of archiving documents? (Figure no. 13)

With a gain of only 10%, paper documents still seem to be the main method of archiving documents, a reason that could exist in this regard, in my opinion, is the lack of trust in digital data storage media.

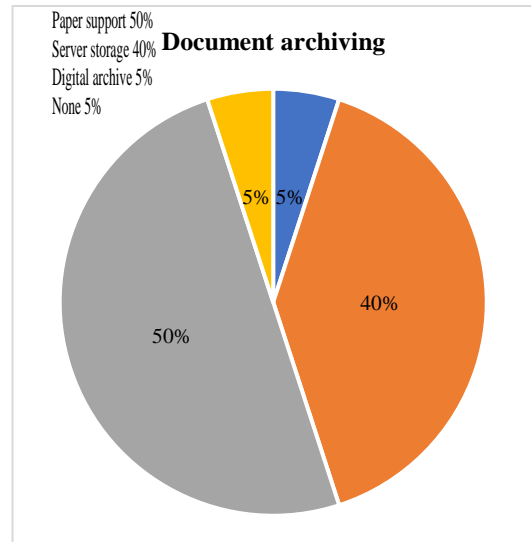


Figure 13 – Ways of archiving documents

But as you can see above, storage on a server (either the company's own or on a cloud server) is in the second position, so there is a clear intention to digitize companies.

The least used method is the digital archive (Hard-disk, sticks or discs of the CD/DVD type), a method that seems to be avoided precisely because of the uncertainty in their resistance over time, because due to some unfavorable conditions they can no longer be read and lost database.

Question 14: Which of the following advantages do you think will be brought by the implementation of electronic invoicing? (Figure no. 14)

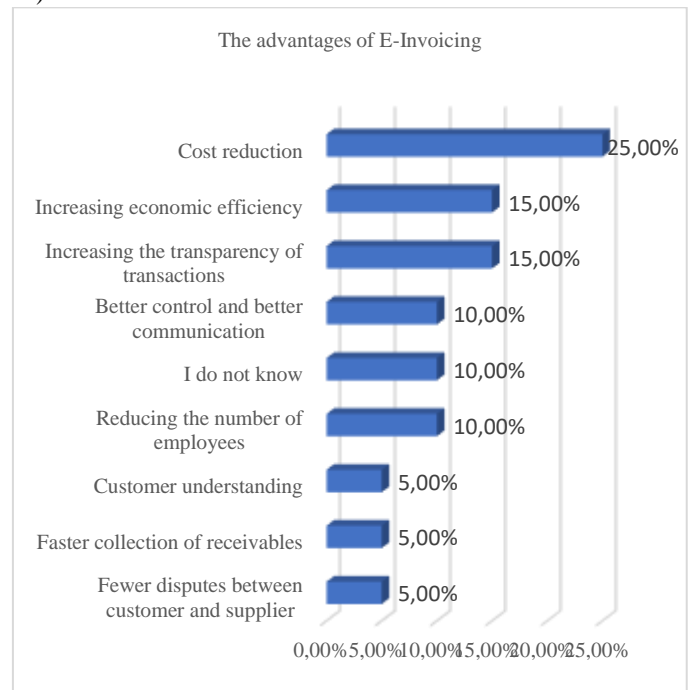


Figure 14 – Advantages of electronic invoicing

Regarding the advantages of electronic

invoicing, opinions are divided, the main reasons for implementation being either the desire to reduce costs, the possible increase in economic efficiency or a better management of transactions.

A smaller number of firms consider that a good part of the process is the reduction of staff through partial digitization of invoicing, a faster collection of receivables by reducing the time between invoicing-sending-receiving documents (so there would be the possibility that customers would choose to settle debts faster), or reducing misunderstandings that can arise in the relationship with customers for various reasons (there are excuses such as they did not receive the invoice or lost it).

Of course, there are also skeptics or units that believe that the process does not bring any changes in the day-to-day activity, they represent about a quarter of the respondents. In the hope that their number will decrease, the legislative measures are constantly changing to adapt to all the impediments that could influence the implementation process or the conduct of economic activity.

Question 15: How does the company's accounting department work? (Figure no. 15)

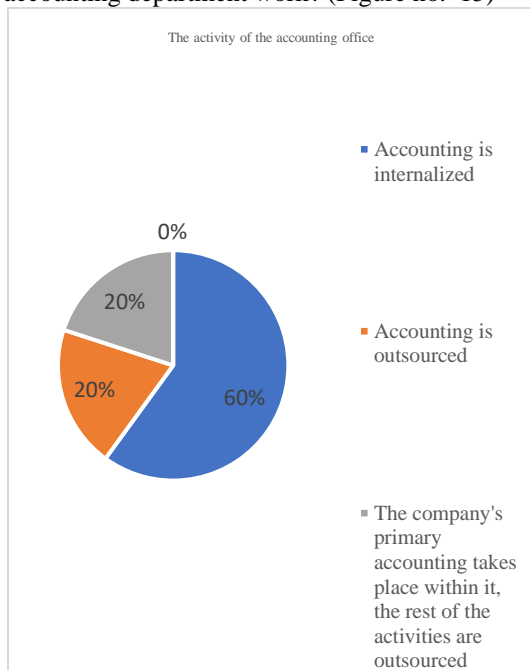


Figure 15 – The activity of the accounting office

The internalization of accounting is a sensitive point for small taxpayers because it involves additional costs, but in terms of the analyzed companies we can see that a fairly large proportion have chosen to do this, most likely to be sure that the company's activity is better managed and the accounting problems can be solved as quickly as possible so that the economic activity as a whole is not affected.

Question 16: Which of the following means do you use for invoicing? (Figure no. 16)

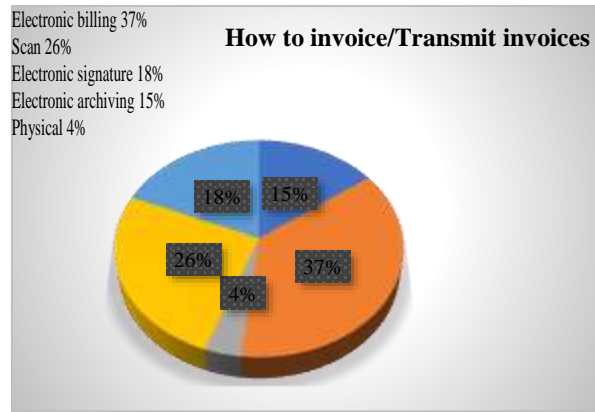


Figure 16 – Method of invoicing and transmission of invoices

In the answers to this question we were able to really observe the preferred ways of sending invoices to customers. Thus, in first place is electronic invoicing with the help of a dedicated accounting system, but for their transmission there were several options, among the first options being scanning and transmission by electronic means (mail or other dedicated platforms), followed by the electronic signature (used to show the veracity of documents) and electronic archiving.

In the last place in terms of invoicing is the physical, printed form, here it can be either invoices that have been filled in manually on typed forms, or invoices issued from a system dedicated to this type of service.

Question 17: Do you market risky products? (Figure no. 17)

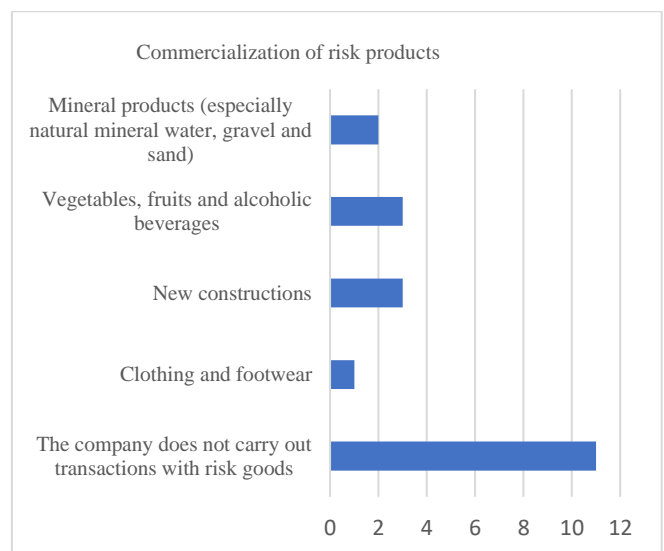


Figure 17 – Marketed risk products

Among those who choose to sell risky products, those who sell food and those who deal with new constructions are more present in the market.

The difference between the general total of respondents and those who sell risky products is

represented by the units that collect the value of the services with holiday tickets/vouchers and those that sell to public institutions, these being forced from July 1, 2022 to invoice through the electronic system E-Invoice.

VI. CONCLUSION

In order for a company to comply with all the rules related to electronic invoicing, it must comply with both national legislation and the orders of the Ministry of Public Finance, as well as European Directive no. 55/2014, the directive that refers to electronic invoicing between public institutions and private companies.

Thus, in order for an invoice to be accepted in the system and receive the electronic signature of the Ministry, it must comply with basic conditions such as: a unique invoice number, date of issue, delivery data if this is not in place, customer data, as well as other mandatory elements.

The companies that fall either into the category of those that carry out activities within the electronic

public procurement system, sell risky goods or collect the value of services with holiday vouchers were forced to find a solution to solve the problem of sending and accepting electronic invoices from the RO e-Invoice system.

In conclusion, we appreciate the fact that not only the companies that are currently affected by the legal provisions should prepare the implementation of an electronic invoicing system, but all economic agents should take measures so that the digitization process of issuing and sending invoices has place as organic as possible, without very big syncopations. For this, entities can study how to implement public document transmission systems both in the country and abroad and adapt their computer systems as much as possible to the system requirements necessary to implement this process.

Of course, as we could also observe in the applied research part, the implementation of such a system can bring both benefits and disadvantages, but it must adapt to the requirements, and this can only happen if there is also availability from all parties involved.

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