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Table 2: Interview description

Code	Role of the interviewee	Scope
IC1	Broker engaged in the early activity of the Romanian financial market	Romanian context (financial market)
IC2	Head of Accounting and Reporting, Romanian listed company C1	Romanian context (accounting and finance regulation)
IC3	Manager Corporate Development and Investor Relations, Romanian listed company C2	Romanian context (accounting and finance regulation)
IC4	Manager Corporate Strategy and financial market, Romanian listed company C3	Romanian context (accounting and finance regulation)
IC5	Investors Relationship Manager, Romanian listed company C4	Romanian context (accounting and finance regulation)
IC6	Romanian academic in finance and restructuring, former member of the government during the early stage of the reforms	Romanian context (early reforms)
IC7	Romanian financial analyst (working for international organization)	Romanian context (accounting and finance regulation)
IC8	Manager within the CNVM (Romanian market authority)	Romanian context (financial market)
IA1	French member of IASB, participant in the first stage of the accounting reform in Romania	Accounting reform
IA2	Romanian academic in accounting, participant in accounting reforms in Romania	Accounting reform
IA3	Expert, academic, member ICAEW, participant to Know-how missions in Poland	Accounting reform
IA4	Expert, academic, member ICAEW, participant to Know-how missions in Poland	Accounting reform
IA5	French expert accountant, participant to the mission in Romania	Accounting reform