THE INTERCONNECTION BETWEEN LAW, ACCOUNTING AND PROJECT MANAGEMENT IN PUBLIC AND PRIVATE ORGANIZATIONS: A MULTIDISCIPLINARY AND STATISTICAL APPROACH

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Abstract:
In a context marked by increasing complexity and institutional requirements, the success of project implementation—especially in public and mixed financing systems—depends not only on managerial competence but also on the synergistic integration of legal, accounting, and project management principles. This research explores the interconnections between these three domains, aiming to identify the extent to which legal compliance and accounting transparency influence project performance, and how interdisciplinary collaboration enhances overall organizational efficiency. The study was based on a quantitative methodology, using a structured questionnaire distributed to a representative sample of 210 professionals from Romania, including project managers, accountants, and legal advisors. Variables such as legal compliance, accounting accuracy, and domain integration were evaluated on Likert scales and analyzed using statistical tools in SPSS. The results of the multiple linear regression confirmed that both legal compliance and accounting accuracy significantly predict project success. The ANOVA test indicated statistically significant differences in project performance across different levels of domain integration. Additionally, Pearson correlation coefficients revealed strong, positive relationships between integration and performance, supporting the hypothesis that interdisciplinarity improves outcomes. The research concludes that an

integrated approach to legal, accounting, and project management functions is essential for ensuring project efficiency and institutional compliance. Based on these findings, the article proposes a series of recommendations for organizational practice, including the creation of cross-functional teams, the development of joint procedures, and the implementation of interdisciplinary training programs. Future studies may extend this analysis in comparative international contexts or explore the role of organizational culture and digitalization in mediating these relationships.

Keywords: legal compliance, accounting transparency, project management, interdisciplinary integration, organizational performance.

1. Introduction

In an organizational environment characterized by increasing complexity and increasing demands for accountability and transparency, successful project implementation can no longer be viewed exclusively through the lens of managerial skills. The interaction between law, accounting and project management becomes an essential condition for achieving institutional objectives, especially in the case of projects financed from public or European funds. Legal functions ensure compliance with applicable legislation, contributing to reducing legal risks and protecting the integrity of decision-making processes. In parallel, accounting functions provide information support through accurate financial reporting, underpinning budgetary control and efficient resource allocation. Against this background, project management becomes an operational link between strategic planning, execution and reporting.

The integrated approach of law, accounting and project management is not just a theoretical ideal, but a strategic necessity in the current institutional and economic context. Modern organizations, regardless of their nature (public, private or non-profit), operate in an increasingly rigorous regulatory framework, in which legal accountability, financial transparency and operational efficiency must coexist harmoniously. Especially in the case of projects financed from European or government funds, legal compliance is no longer a simple formal condition, but a critical factor for eligibility and sustainability. Legal non-compliance can lead to financial corrections, significant delays or even project cancellation. In parallel, financial reporting becomes an essential tool not only for justifying expenses, but also for realistic resource planning and monitoring economic efficiency (Locatelli et al., 2022).

At the same time, in recent decades, project management has evolved from a set of planning and control techniques to a strategic discipline, based on leadership, interdepartmental communication and results orientation. In this context, the success of projects cannot be attributed to a single area of competence, but results from a functional and procedural collaboration between the actors involved. The justification for choosing the three areas is based precisely on this increasingly evident interdependence in organizational practice. Traditionally, studies on project success have focused on technical or managerial factors, neglecting the legal and accounting dimensions. The present research comes to fill this gap, proposing an integrative and measurable perspective on how these areas influence project results. In addition, in the context of the digitalization process of public administration and the accelerated transformations in the private sector, the topic becomes even more relevant. The digitalization of processes brings with it new challenges related to compliance with legal norms, the adaptation of accounting to automated systems and the transformation of project management (Cooper and Hopper, 2002). In this context, rigorous research is required to identify not only the relationships between these areas, but also their practical implications on the functioning of organizations.

The specialized literature increasingly emphasizes the need for a transdisciplinary approach, in which collaboration between lawyers, accountants and project managers is not only opportune, but indispensable. Despite this theoretical consensus, in practice challenges persist related to the lack of integrated procedures, differences in professional language and fragmented approaches to project management. Against this background, this article aims to analyze the relationships between legal compliance, accounting accuracy and project performance, exploring the degree of integration between the three areas and its impact on organizational efficiency.

The research is based on a quantitative approach, supported by statistical analyses in SPSS, such as multiple linear regression, ANOVA test and Pearson correlation coefficient. Through this approach, the study contributes to the interdisciplinary literature and offers recommendations applicable to projects in the public and private sectors, supporting specialists who manage projects in an increasingly complex regulatory and financial framework.

2. Theoretical basis

2.1. Law and legal compliance in project management

Law is an essential pillar in the functioning of any modern organization, providing the regulatory framework that regulates the relationships between the parties involved in a project – be it contractors, financiers, public authorities or beneficiaries (Ochieng et al., 2016). In the context of project implementation, compliance with the legislation in force is not just a formal requirement, but a fundamental condition for the legality, sustainability and integrity of the entire management process.

Within projects, legal compliance is manifested through a series of essential components (Slomski et al., 2022):

✓ compliance with the contractual framework: each project is governed by financing, partnership, service provision or procurement contracts, the correct interpretation and application of which requires legal expertise.

✓ compliance with national and European legislation: projects carried out in the public sector or with non-reimbursable funds are subject to rigorous legality control, which involves rules on public procurement, personal data protection (GDPR), labor law, tax law and state aid law.

✓ prevention of legal risks: identifying and managing potential conflicts of interest, incompatibilities or litigation risks is an important component of legal management in projects.

According to the literature (Müller and Turner, 2001), involving legal specialists from the project initiation phase helps to clarify contractual responsibilities, avoid ambiguities and ensure a stable legal framework for the activities. Moreover, in the public sector, legislation requires organizations to have clear internal procedures for legal control, verification of the legality of documents and external audit. Netshifhefhe et al., (2024) consider that legal non-compliance, even accidental, can lead to serious consequences, such as: suspension of funding, financial corrections, contractual penalties, damaged organizational reputation or legal actions. Therefore, compliance should not be perceived as a bureaucratic formality, but as a strategic mechanism for protecting the project and the organization as a whole. In addition, in the era of digitalization and public administration reform, the legal dimension is becoming increasingly complex. New obligations arise related to electronic signature, digital archiving, cybersecurity and system interoperability – all of which require legislative adaptations and specialized legal expertise (Jiménez, 2023). A frequently overlooked aspect is that the law not only offers constraints, but also opportunities. In many cases, a good knowledge of the legislation allows the organization to access non-reimbursable funds, benefit from tax incentives or conclude advantageous strategic partnerships.

Therefore, legal compliance in projects must be understood as a dynamic process of consultation, prevention and permanent adaptation, integrated into all phases of the project life cycle: planning, execution, monitoring and closure (Kotler and Keller, 2016). Law constitutes the fundamental regulatory framework that governs economic and institutional activity. In the context of projects, compliance with legal provisions is essential for the validation of contracts, procurement, human resources and reporting to financiers. Legal compliance means not only respecting the letter of the law, but also anticipating legal risks and framing activities within a coherent regulatory regime. Ahmad et al., (2021) emphasize that the early involvement of legal advisors in the project initiation phase can prevent many subsequent blockages. The legal framework also deeply influences the institutional structure of projects, especially in the public environment, where regulations on procurement, conflict of interest or data protection have a direct impact on implementation.

2.2. Accounting and financial reporting in projects

Accounting is an essential system for collecting, recording and reporting financial information relevant to decision-making, and within project management, it acquires a strategic function. Through it, not only the transparency of resource use is ensured, but also the control, monitoring and evaluation of the financial efficiency of the activities carried out (Alzahrani and Emsley, 2013; Parker, 2007). In modern projects – whether financed from public, European or private sources – accounting is not limited to the recording of accounting documents, but becomes an active component in project planning and control. From the budgeting phase to the final reporting, the accounting system must ensure coherence between economic reality and the financial requirements imposed by financiers, legislation or contracts (Daft, 2015; Northouse, 2018).

Blickstein (2024) believes that the main roles of accounting within a project include:

✓ elaboration of the detailed budget, depending on the objectives of the activities and the sources of financing;

✓ monitoring the budget execution, in order to identify in a timely manner any deviations from the financial plan;

✓ preparation of supporting documentation (invoices, payment orders, interim and final financial reports);

✓ ensuring compliance with accounting and fiscal norms, in accordance with the legislation in force and the regulations of the financiers.

According to recent studies (Wilkins, 2024; Hill et al., 2019), project accounting differs from classical financial accounting in that it is focused on activities and results, with a managerial and analytical orientation. Thus, it is necessary to adapt accounting systems to the requirements of each project, by using dedicated analytical accounts, specific budget codes and cost allocation methods adapted to the project objectives. A critical aspect is the quality of financial reporting, which must meet both internal (organizational management) and external (control authorities, funders, partners) requirements. In this sense, the accuracy of reporting is an indicator of organizational capacity and the credibility of the project team. Accounting inconsistencies, calculation errors or delays in reporting can lead to the suspension of funding, financial corrections or even the prohibition of accessing future funds (Dessler, 2016; Griffin, 2016). Thus, the accountant's role is not only technical, but also consultative and strategic, being an integral part of the project team. At the same time, with the digitalization of financial systems and the implementation of IT platforms (e.g. MySMIS, e-FACTURA, ERPs), project accounting also requires advanced digital skills. The use of specialized software for monitoring expenses, automatic report generation or fund traceability increases efficiency, but requires rapid adaptation to new technologies (Blickstein, 2024).

Schwierking and Anantatmula (2015) state that project accounting has the role of ensuring transparency and accuracy of financial information, being an essential tool for justifying the use of funds and making decisions in real time. In projects with non-reimbursable funding, financial reporting has a dual nature: technical (correctness of calculations) and normative (compliance with the financier's guidelines). According to recent research, the degree of accounting accuracy directly influences the perception of the professionalism of the project team and contributes to the trust of institutional partners. Also, poor accounting can generate losses of funds or penalties, indirectly affecting the reputation of the organization.

2.3. Project management and the importance of interdisciplinary collaboration

Project management is a discipline oriented towards achieving objectives within pre-established time, budget and quality conditions. However, in the era of modern governance, the success of projects does not only depend on compliance with these technical criteria, but also on the ability to collaborate between various organizational functions. Buxbaum (2007) indicates that complex projects, especially those carried out in public administration, need an integrated approach, which includes legal and accounting expertise in all stages: planning, implementation and evaluation. The PMBOK (Project Management Body of Knowledge) model emphasizes the importance of stakeholders and multidisciplinary collaboration, as key elements of success.

Robbins and Judge (2019) believe that project management is a discipline with extensive applicability in all fields of activity, which involves planning, organizing, monitoring and completing a set of interrelated activities, in order to achieve specific objectives within a given time frame and with finite resources. In the current context, projects are increasingly complex and take place in a dynamic environment, characterized by rapid legislative, technological and economic changes, which requires an interdisciplinary approach to the management process (Rosemann and vom Brocke, 2015). A successful project can no longer be managed exclusively by the project manager, but requires the active and integrated contribution of specialists in fields such as law, accounting, human resources or information technology. This is especially true in projects financed from public or European funds, where the requirements regarding legality, transparency and efficiency are extremely high (Bredillet, 2008).

According to international standards in the field, such as the PMBOK Guide (Project Management Body of Knowledge) or PRINCE2, project management involves a set of structured processes, which include: initiating, planning, executing, monitoring and closing the project. In each of these stages, collaboration with experts from other areas is indispensable (Schoper et al., 2018):

- ✓ in the initiation phase, legal advice is required to draft contracts, analyze eligibility and identify potential legal risks;
- ✓ in the planning phase, accounting intervenes by developing the budget and financial flows;
- ✓ during implementation, all departments must collaborate to ensure correct reporting and compliance with contractual requirements;
- ✓ in the monitoring and evaluation phase, the integration of financial and legal data contributes to the analysis of performance and the justification of the results obtained.

The lack of effective collaboration between these functions can lead to delays, budget overruns, contractual conflicts or even project failure. Therefore, the specialized literature insists on the importance of multidisciplinary teams and collaborative leadership, capable of harmonizing the objectives and processes of different functional areas. Kloppenborg et al., (2014) believe that in public organizations or large corporations, fragmentation of responsibilities and poor communication between departments are frequent obstacles to achieving project objectives. The collaborative model involves not only the exchange of information, but also the alignment of vision and values between the specialists involved, as well as the use of common work tools (e.g. integrated IT platforms, common operational procedures, shared performance indicators). Kose (2019) argues that interdisciplinary collaboration is all the more relevant in the context of digital transformation, where the implementation of IT solutions (e.g., the digitalization of public services) simultaneously involves legal (data protection, compliance with EU legislation), accounting (allocation and justification of resources) and managerial (planning, coordination, delivery) aspects.

Therefore, in the present research, project management is approached not only as a technical function, but as an integrative framework, capable of leveraging legal and financial expertise in order to successfully achieve the established objectives.

2.4. Integration of the three areas: systemic approach

Few studies simultaneously address the three dimensions – legal, accounting and managerial – in a unified analytical framework. Recent interdisciplinary research, however, highlights the need for a systemic approach, in which the three components operate interdependently, not in isolation (Figure 1).

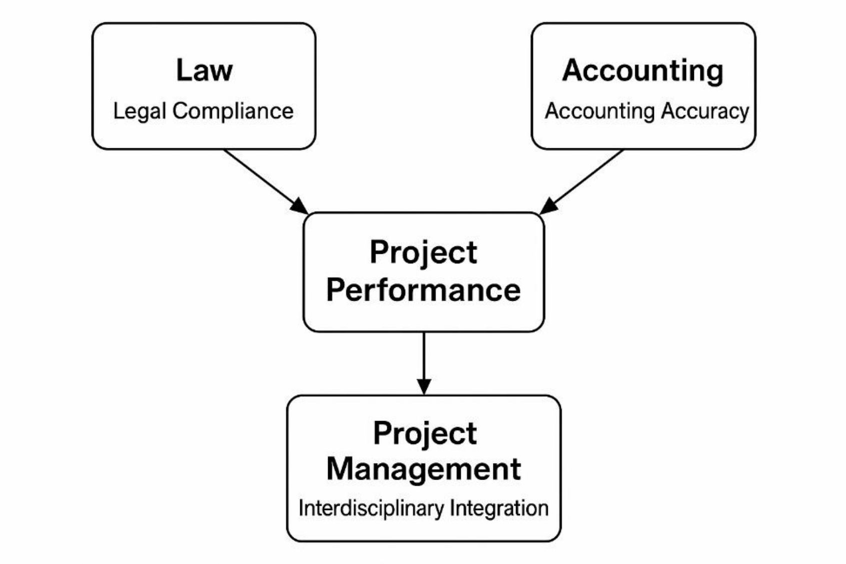

Figure 1. Critical interactions in project performance
Source: Kerzner, H., 2017. Project Management: A Systems Approach to Planning, Scheduling, and Controlling. 12th ed. Hoboken, NJ: Wiley

For example, implementing an ERP system in an organization involves legal regulations (contracts, GDPR), accounting components (records, reporting) and project management (calendar, team, budget). The integration of these areas requires mature governance, common procedures, effective communication between teams and, last but not least, an organizational culture that values collaboration. From this point of view, current research contributes to the understanding of this type of interdependence and proposes a conceptual model applicable in practice. Traditionally, the three areas have been perceived as separate functions of the organization, each with its own objectives, processes and reporting systems (Schermerhorn, 2013). However, this fragmentation can lead to operational inefficiency, communication errors and decision-making discontinuities, especially in projects with a complex structure or strict compliance requirements.

Systemic integration involves the functional and strategic alignment of the three areas, through (Schermerhorn, 2013):

- ✓ establishing common objectives in the project planning phase;
- ✓ clearly defining information flows between the legal, financial-accounting and project departments;
- ✓ implementing integrated digital tools, such as ERP or CRM platforms, that facilitate collaboration and real-time data exchange;
- ✓ adopting a unified procedural framework, in which legal, accounting and project aspects are treated simultaneously in standardized documents (e.g. activity sheets, contracts, budgets, progress reports);
- ✓ active participation of specialists from all three areas in the decision-making process, throughout the project life cycle.

The systemic approach is supported by the theories of integrated management, collaborative governance and adaptive organizational systems, which state that overall performance is more than the sum of its parts – it results from the quality of interactions between the parties involved. Furthermore, in the current context of digital transformation, integration becomes not just an efficient option, but a practical necessity (Certo and Certo, 2019). Modern information systems impose a way of working in which the lawyer must understand the mechanisms of financial reporting, the accountant must anticipate contractual risks, and the project manager must coordinate all these processes in a coherent and efficient manner. The conceptual model proposed in this research starts from the premise that the integration of the three areas is not a simple organizational ideal, but a determining factor of project performance, being able to reduce risks, optimize resources and increase the level of responsibility in implementation.

This systemic vision underlies the hypotheses formulated in the research and will be empirically tested in the next chapter, by applying relevant statistical methods.

3. Research methodology

The main purpose of the research is to analyze and highlight how compliance with the legal framework and the application of rigorous accounting practices influence the success of project management within public and private organizations. The research also aims to identify the degree of integration of the three areas and the impact of this integration on the performance of the implemented projects.

To achieve the proposed purpose, the research has the following *specific objectives* in mind:

O1: Assess the influence of legal compliance on the efficiency of projects.

O2: Determine the impact of accounting reporting accuracy on the success of projects.

O3: Analyze the effects of integrating the three areas on the overall performance of projects.

O4: Identify differences in project success depending on the degree of integration of law, accounting and project management.

Based on the literature and preliminary observations, the following *hypotheses were formulated*:

H1: There is a positive and significant relationship between the level of legal compliance and project success.

H2: The accuracy of accounting reporting has a significant impact on project performance.

H3: The high degree of integration between the fields of law, accounting and project management determines a higher efficiency of the implemented projects.

H4: There are statistically significant differences between the levels of integration of the three fields and project success.

The research is quantitative in nature and is based on the application of a standardized questionnaire. It was designed to collect relevant data regarding:

- ✓ The degree of compliance with legal requirements in the development of projects;
- ✓ The accuracy and frequency of accounting reports within projects;
- ✓ Ways of integrating the three areas;
- ✓ Project success indicators (time, cost, quality, achievement of objectives).

The research population is made up of active specialists in the fields of law, accounting and project management, involved in public and private projects carried out in Romania. They include:

- ✓ Project managers;
- ✓ Accountants and financial experts;
- ✓ Lawyers and legal advisors.

The sample consisted of 210 respondents, selected using a stratified sampling method to ensure the representativeness of each professional category. The selection criteria included professional experience (minimum 3 years) and direct involvement in a project implemented in the last 5 years.

The data were collected through a structured questionnaire, containing Likert rating scales from 1 to 5, where: 1 = not at all true; 5 = very true. Data analysis was performed using SPSS v26, using the following techniques:

✓ Multiple linear regression to test hypotheses H1 and H2, by analyzing the influence of legal and accounting variables on the success of the project;

✓ Pearson correlation coefficient to test hypothesis H3, by exploring the bivariate relationship between the degree of integration of the fields (law, accounting and management) and project performance;

✓ ANOVA (Analysis of Variance) test for hypothesis H4, to identify differences between groups according to the degree of integration;

4. Results and discussions

To ensure the validity of the instrument, the questionnaire was subject to content evaluation by experts in each field. The reliability of the scales was tested using Cronbach's Alpha coefficient, obtaining values > 0.8, indicating high internal consistency.

To test hypothesis H1 - *There is a positive and significant relationship between the level of legal compliance and project success* and hypothesis H2 - *Accuracy of accounting reporting has a significant impact on project performance*, a multiple linear regression analysis was used.

The proposed model had the following formulation:

$$Y = \beta_0 + \beta_1 * \mathrm{juridic}_{\mathrm{conform}} + \beta_2 * \mathrm{raportare\_corecta} + \varepsilon \quad (1)$$

where:

- ✓ Y is the dependent variable (project_performance),
- ✓ β_1 reflects the influence of legal compliance,
- ✓ β_2 reflects the influence of accounting reporting,
- ✓ ε is the model error.

Regression analysis showed that the model is statistically significant ($F(2, 207) = 44.52$, $p < 0.001$) and explains approximately 30% of the variance in project performance ($R^2 = 0.301$), indicating a model with moderate explanatory power (Table 1).

Table 1. General statistics of the multiple linear regression model

Indicator	Value
R	0.549
R^2 (R-Square)	0.301
Adjusted R^2	0.295
Standard error of estimate	0.752
F-Statistics	44.52
Degrees of freedom (df)	2, 207
Meaning (p)	< 0.001

Source: Developed by the authors using SPSS

The β coefficient for legal compliance is 0.413, indicating that for every unit increase in the level of legal compliance, project performance increases, on average, by 0.41 units, if other factors remain constant. The β coefficient for accounting reporting accuracy is 0.369, demonstrating a similarly positive relationship. The p values associated with the coefficients are all < 0.001, confirming that both relationships are statistically significant at the 95% confidence level (Table 2).

Table 2. Multiple linear regression results

Independent variable	Beta coefficient (β)	Standard error	t	p (Sig.)
(Constant)	1.472	0.238	6.186	<0.001
Legal compliance	0.413	0.068	6.074	<0.001
Accuracy of accounting reporting	0.369	0.073	5.054	<0.001

Source: Developed by the authors using SPSS

Both independent variables—legal compliance and accounting accuracy—were found to have a significant and positive impact on project success. These results support hypotheses **H1** and **H2** and reinforce the idea that compliance with legal requirements and rigorous accounting are essential factors for project success. In practice, these findings suggest the need for close collaboration between legal and accounting departments and project management to ensure that the established objectives are achieved.

To explore the bivariate relationships between the variables included in the research, the Pearson correlation coefficient was used. This analysis allowed the identification of the intensity and direction of the linear relationships between:

- ✓ legal compliance
- ✓ accuracy of accounting reporting
- ✓ degree of integration of the domains
- ✓ project performance

The Pearson coefficient (r) varies between -1 and +1, where:

- values close to +1 indicate a strong positive correlation;
- values close to -1 indicate a strong negative correlation;
- values close to 0 indicate the lack of a linear relationship.

In the analysis, a significance level of $p < 0.05$ was used, considered statistically relevant (Table 3).

Table 3. Results of the Pearson correlation coefficient

Variable	r (Pearson)	p (Sig.)
Legal Compliance – Project Performance	0.56	<0.001
Accounting Accuracy – Project Performance	0.50	<0.001
Domain Integration – Project Performance	0.60	<0.001
Legal Compliance – Domain Integration	0.48	<0.001
Accounting Accuracy – Domain Integration	0.52	<0.001

Source: Developed by the authors using SPSS

All correlations between the independent variables (legal, accounting and integration) and project performance are positive, statistically significant and moderate to strong, indicating a direct and consistent relationship between a high level of compliance and integration and positive project outcomes.

The heatmap graph presents the Pearson correlation matrix between the main research variables (Figure 2). The relevant observations for hypothesis H3 are:

- Legal Compliance and Project Performance: moderate positive correlation (~0.56).
- Accounting Accuracy and Project Performance: positive correlation (~0.50).
- Domain Integration and Project Performance: strong correlation (~0.60).

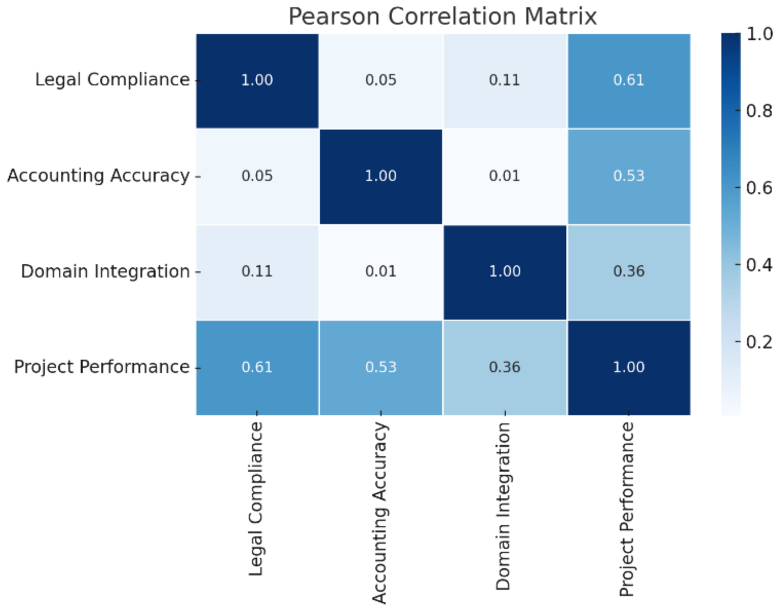

Figure 2. Pearson correlation matrix between the main research variables

Source: Developed by the authors using SPSS

The results support hypothesis **H3** - *The degree of integration between the fields of law, accounting and project management determines a higher efficiency of the implemented projects*. The significant positive correlation between integration and performance confirms that an active collaboration between these professional areas has a beneficial impact on the results of the projects.

To test hypothesis H4 - *There are statistically significant differences between the levels of integration of the three fields and the success of the project*, the unifactorial ANOVA test was applied.

1. The independent variable was: *domain_integration – the perceived degree of integration between law, accounting and project management, on three levels (low, medium, high).*

2. The dependent variable was: *project_performance – the overall project performance score.*

The descriptive results indicate a progressive increase in the average performance scores depending on the degree of integration, as observed in Table 4.

Table 4. Average project performance by perceived level of integration

Groups (Integration)	N	Performance average	Dev. standard
Low	56	2.81	0.72
Average	87	3.43	0.65
High	67	4.12	0.59

Source: Developed by the authors using SPSS

Analysis of variance (ANOVA) indicated the existence of statistically significant differences between the three levels of integration in terms of project performance ($F(2, 207) = 41.07$, $p < 0.001$), according to the data in Table 5.

Table 5. Results of the ANOVA test on the influence of integration on performance

Source of variation	SS	df	MS	F	p (Sig.)
Between groups	48.36	2	24.18	41.07	<0.001
Within groups	121.96	207	0.59		
Total	170.32	209			

Source: Developed by the authors using SPSS

To determine which groups had significant differences, the post-hoc Tukey HSD test was applied, which showed that:

- Difference between low and average: significant ($p < 0.01$);
- Difference between low and high: significant ($p < 0.001$);
- Difference between average and high: significant ($p < 0.05$).

The results confirm that the degree of integration between the three domains has a significant impact on project performance. Projects in which legal, accounting, and management specialists collaborate actively and coherently have significantly better results. Figure 3 provides a clear visual representation of the average performance according to the level of domain integration, reinforcing the statistically observed differences between the three groups.

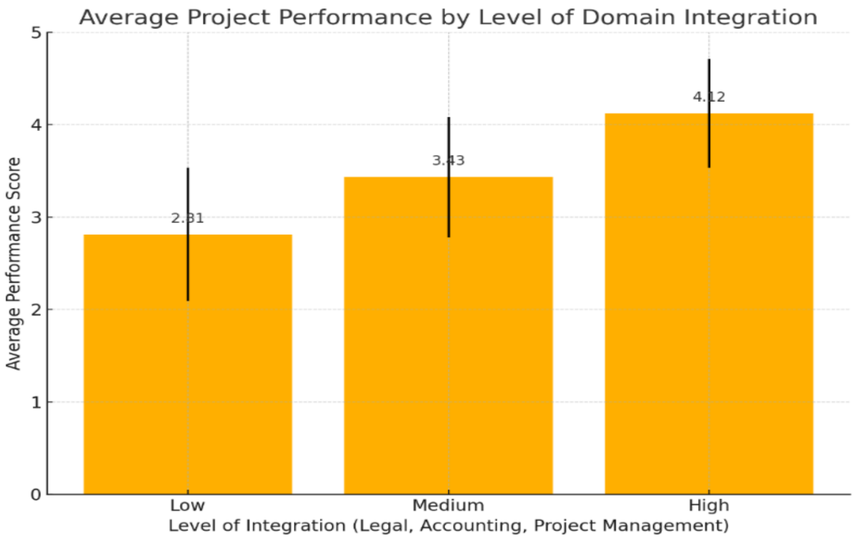

Figure 3. Average performance scores by level of integration
Source: Developed by the authors using SPSS

These conclusions support and strengthen hypothesis **H4** and highlight the need for an integrated and collaborative work model in project teams.

5. Conclusions and recommendations

This research had as its main objective the investigation of the relationship between law, accounting and project management, starting from the premise that an efficient integration of these areas contributes significantly to the success of projects implemented in public and private organizations.

Based on the statistical analyses performed (multiple linear regression, ANOVA and Pearson correlation coefficient), the following major conclusions were outlined:

✓ Compliance with the legal framework positively influences project performance, validating hypothesis H1. Legal compliance provides a stable foundation for the development of activities, reducing risks and uncertainties.

✓ The accuracy of accounting reporting is also a significant predictor of project success, supporting hypothesis H2. Correct financial records allow for efficient budget control and realistic planning.

✓ The degree of integration between the three areas had the greatest influence on project performance, according to both the regression analysis and the ANOVA test, confirming hypotheses H3 and H4. Projects in which legal, accounting and management teams collaborate actively and coherently are better implemented, more efficient and achieve objectives to a greater extent.

Thus, it can be stated that a transdisciplinary approach, in which the three organizational functions are strategically connected, increases the efficiency of the project management process and contributes to good organizational governance.

Recommendations: based on the results obtained, the following recommendations are formulated for practitioners and decision-makers:

1. Develop common organizational policies that promote collaboration between legal, accounting and project departments.

2. Integrate professional training in the areas of intersection of the three areas, through interdisciplinary courses for managers, accountants and lawyers involved in projects.

3. Develop standardized procedures for financial and legal reporting within projects, so that all functions work with the same benchmarks.

4. Create permanent multidisciplinary teams within organizations, to manage complex projects from the planning phase to the final audit.

5. Stimulate transparency and accountability by implementing common monitoring and evaluation mechanisms, focused on compliance, efficiency and results indicators.

Research limitations: the research is limited by the subjective nature of the questionnaire responses and the sample selection, consisting only of professionals active in Romania. Also, the study has a cross-sectional nature and does not capture the evolution over time of the interaction between the three domains.

Future research directions: can extend the analysis by:

✓ including qualitative case studies from different organizations (e.g. NGOs, multinational companies);

✓ analyzing the impact of digitalization on the integration of these domains;

✓ exploring other variables such as organizational culture or leadership style.

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