

ABSTRACT

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The present thesis summarises my scientific, professional and academic activity after publicly presenting the PhD Thesis entitled Cost Controlling and the Profitable Management of the Company at the Bucharest University of Economic Studies in 2007. The scientific activity and achievements presented here are developed on two main directions: management accounting and integrated reporting. Also, the work was conducted in the domains of accounting history and public sector entities accounting.

The first one, management accounting, represents the domain that I studied during the longest part of my academic ştiinţifice. It started with the preparation of my PhD Thesis, coordinator Phd. Prof. Marius Dumitru PARASCHIVESCU. In this domain, the contributions rely in the application of the management accounting in the Romanian entities (conducting several studies in this direction), the perception of the managers regarding the information provided by the management accounting, the results of the research activity of the Romanian academics as compared with the activity of the foreign academics, the modern management accounting techniques (for instance, time-driven ABC, total quality management), the application of the management accounting in specific activity domains, mostly in agriculture and public sector accounting. During the last years, I studied the social accounting and the environmental management accounting, as the new realities of the global economy impose on carefully handling the social and environmental aspects of the business world. The research methodologies employed were qualitative (for example, by conducting interviewees for the case studies) or quantitative (for example, by using questionnaires or databases). In this area, I used the institutional theory.

Another domain of interest for me is integrated reporting. This is an emerging theme in accounting. In this direction, I studied the work of the International Integrated Reporting Council (IIRC). My contributions were directed towards the perceptions of the stakeholders regarding the legitimacy of the IIRC and International <IR> Framework (IIRF), the need for the presentation of the reporting standards employed within the integrated reports, the materiality and conciseness of the integrated reports, case studies on companies that represent benchmarks in the integrated reporting, emphasising the need for an approach of this type of reporting on activity domain. I employed quantitative and qualitative research methods (e.g. using content analysis). The most used theory in this domain was the legitimacy theory.

One domain in which I obtained outstanding results was accounting history. Two theories were developed and tested within a research project in which I was a member: the heredity and thanatogenesis in accounting. My work was especially directed towards the history of management accounting and the history of public sector entities accounting in Romania. The research results were disseminated in articles published in journals or presented

at scientific conferences. A part of the achievements in this domain (e.g. the periodization of management accounting in Romania, establishing time ranges for the accounting publications in Romania) are presented in the thesis in the section dedicated to the management accounting.

The fourth interest domain for me was the public sector entities accounting. This is a domain in which many changes occurred during the last years, particularly switching from a cash-base accounting system to an accrual-base accounting system in 2006 or changing the chart of accounts and the reporting system in 2014. Most of my contribution in this domain was represented by books and articles with a practical connotation. For this reason, in this thesis, my results in the domain of public sector entities accounting are presented in the professional achievements and in the academic achievements sections.

My work after the presentation of the PhD thesis resulted in 25 books, 7 ISI indexed articles, 22 articles published in journals indexed in international databases, 11 papers presented at conferences etc. I was a member of 20 national research projects obtained in competition.

The first part of the thesis also presents my professional achievements. Thus, I am a member of the two main accounting bodies in Romania: The Body of Expert and Licensed Accountants of Romania and the Body of Financial Auditors of Romania.

My academic achievements are concisely presented in the third section of the first part of my habilitation thesis.

In the second part of the thesis I presented the research plan in which are outlined future research objectives, the plan to disseminate the research results, the presumptive impact of the research and directions for the development of the academic and teaching activities.