

Summary

On the background of the scientific, professional and academic achievements, on the research directions, the present thesis includes the synthesis of research carried out by now, and the career development perspectives.

The habilitation thesis is developed on the following main sections: Summary; Scientific, professional and academic achievements; Perspectives of the scientific, professional and academic career development; and References applied in the research approaches.

The first part presents **scientific achievements**, based on the studies and publications made by now, outlined on *four research directions*: approaches of *investment projects, economic perspectives in health*; some *difficulties assessing of the disadvantaged people* in Romania: people with disabilities on the labor market; concepts and peculiarities of the *elements of financial accounting and managerial accounting*.

One of the debut research directions, made through my doctoral research, and through my starting professional formation, was *the investment activity*, since it is part of the strategies of economic and social development in all areas of activities. The most significant results of my research undertaken in this direction are related to the investment projects, their correct budgeting and control through many different methods, depending on the objectives set.

Health represents a priority area, and therefore, a special attention of my research, *synthesized as a second line of my research* in the present thesis, I performed it by explaining the economic phenomenon, in collaboration with researchers and health professionals.

For public health system performance analysis in Romania, we searched the most appropriate method of audit to the medical field, which, rigorously implemented, reveals what does not function properly in the system and proposes managerial solutions to improve of the situation including patients' medication costs (such as cancers, cardiovascular, HIV, chronic hepatitis and tuberculosis research on transplantation). In addition, we analyzed and measured the economic implications at waste management from medical activities.

The third research from the present thesis, it is outlined on the difficulties of the disadvantaged people in Romania. Thus, a special attention was paid to the following categories of persons disadvantaged: people with disabilities from Romania, for their professional integration, identifying the causes which not encourage the social inclusion and proposing of solutions to improve their current situation. The research conducted subscribes to the perspective of the

performance external audit, considering all regulations - national, European and international - that applies to those persons.

În the last direction of research based to ***approach the financial and managerial accounting elements*** and their deepening in terms of financial managerial control, we have developed a clear definition of the concepts of costs, expenses and compensation, using traditional and modern approaches from the literature. The scientific approach of accounting is required by the fact that, the principles which underlie the accounting model form a reference system used to manage and efficient management of assets of a company.

Financial managerial control is required by its essential role in companies supporting to adapt and passing from one type of activity to another or from one product to another, in response to signals of the changing markets. This flexibility is necessary for the economic adjustment to the cyclical conditions, always changing.

Given the importance of the agricultural potential in Romania, in our research, we customized the accounting items on the recognition and assessing of the biological assets, agricultural products and forest fund, placed as a real premise for a sustainable development.

The section dedicated to **the professional and academic achievements** includes professional activities made by now, focusing on teaching activity, but also the relevance and impact of scientific results of the candidate. The research activity is an important component of my work carried until now, which I have merged, constantly, with teaching interests, having a significant increase in the last years. I have pointed my ability to guide students and young researchers for research activities.

In the **Perspective of the scientific, professional and academic career development section** are presented the scientific research guidelines in the field of **accounting**. By obtaining the habilitation title, I will focus on developing the research skills, specific to doctoral candidates and orientation to the topical themes, having worth of investigating.

References section presents the main references, the candidate items being in bold type.