

THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
DOCTORAL SCHOOL OF ACCOUNTING

HABILITATION THESIS
ABSTRACT

OLD AND NEW PARADIGMS
IN MODERN ACCOUNTING RESEARCH:
CULTURE - SUSTAINABLE COMMUNICATION – INNOVATION

Candidate: Associate Professor Ionel Jianu

Bucharest, 2018

Motto:

"The path you have taken is a little bit trodden; everybody is suspecting you and your only guide is your love of truth." C. Rădulescu-Motru

From the very beginning, I will present the foundations that made my evolution possible in the knowledge of accounting science, in terms of operationalizing this knowledge through the practice of the amphitheater and, especially, in terms of the knowledge and appreciation of personal vocation for the field of accounting - the path. My foundations are the guides: the teachers Nicolae Feleagă and Mihai Ristea, and the truth - the titans of the Romanian accounting: Mihai Ristea and Nicolae Feleagă.

I am and I will remain a hard worker, eager to discover and understand their work, I am and I will always be enchanted by the impetuosity of their minds, by the clarity of the truth uttered and presented during our endless discussions, by the warmth with which they protected and encouraged us to trust the thing well done. In honour of these landmarks of knowledge in today's Romanian accounting, as a remembrance of our frequent intersections of ideas and feelings, I drew the habilitation thesis.

In this habilitation thesis, I propose a leaning towards a universe of completeness and beginnings without boundaries, with developments and in-depths with value of truth and civilizing message (the human being is the centre of the universe). Nothing can happen without his participation or knowledge; the human value, the creative spirit and the spirit of the creation itself participate plenary by developing ways and archetypes for the construction of a free, unrestrained society and, in turn, a cradle for various manifestations.

Thus, the creative work of human being (accounting), through objectification from the amphitheater minister/research laboratory, can bring/lead to decanters from which progress and fulfilment is observed. I wish that the theory and social practice of accounting, being led to fulfilment, would support and value such an approach as the one outlined in this paper.

I consider we need new bookmarks, contents, values and developments that would make a culture of this vast field of human knowledge. Thus, any success of our frequent positioning attempts must be shown, incubated, applied and valued in terms of belonging to the domain culture. I perceive culture as an integrating area, I perceive culture as a space of authentic value, I perceive culture as an ideal and a dream to which we must constantly prepare to understand and accept it and I perceive culture as the chance that gives you the right to immortality.

This approach was possible following the PhD thesis (15 September 2011 - Theory and Method of Measurement and Valuation in Accounting. Freedom and Compliance regarding the Valuation Models). The theory being a part of the culture of a field, the footprint of the accounting culture became my professional belief. At the moment, I am a traveller on a path on which (until the moment of this habilitation thesis) I have drawn (during the postdoctoral studies) the culture of accounting through the accounting of culture, I have approached the new trends in financial reporting (sustainable communication) to innovate and resize certain patterns (investment in long term assets, the solution for escaping from the crisis in the case of the companies that record losses). I communicated all these through the pages of the journals in this field, I have shown them to my colleagues and students, and at this moment, I like to believe that the transmitted ideas are in the incubation phase, so that, in the future they will be applied and even valued.

The habilitation thesis is structured into three sections: *Section I* - Scientific achievements in modern accounting research, *Section II* – The capacity of explaining and facilitating learning and research, and *Section III* - Career development plan.

The *first section* of the paper provides landmarks of the scientific achievements (the phase from idea to the achievement and insurance of the necessary combustion for the amphitheater and for the future projects), then the author's view regarding the statuses and roles that support him, but also those towards he aspires, such as an empowered associate professor, a mentor in collaboration with those having the gift of knowledge, and a continuator of the spirituality and clairvoyance of his professors.

The culture of accounting through culture accounting

It is an important page and it represents me in terms of approach and understanding regarding the purposes and dimensions of the social science of accounting. It is more of a starting will, by which I position myself and which helps me to find out the roles and the statuses I have already started to assume.

The issue of spatiality is a research concern in defining our actions and positions. Human interaction expounds the inner convictions of each of those involved, bringing into question the plan of national affiliation with the need for international affirmation.

The two spaces, the two starting points, can be brought together and harmonized by appeal to what human civilization means, and related to this, to everything that can offer the "concreteness" of such a concept. Thus, any conquest, any development that can be of truth value or universal practice, must be accepted and used on a world scale in the idea of strengthening the concept of the civilizing nature of human action.

In this light I see everything that is related to social accounting practice. Accounting should be seen as a networking between individuals involved in economic activities (*homo oeconomicus*), a system that highlights the distribution of wealth on a micro and macro systemic scale. In this state,

we find concepts, practices, principles, doctrines, rules and explanations that, beyond affiliation, have a common purpose: they render the image of a whole. It is the system that establishes/dimensions the wealth of nations on a macro scale.

The accounting cannot be cut and researched outside the nations. It is a state, a characteristic that vocationally represents a society, the central system of thinking and translating into reality the records regarding the status and welfare of the respective nation at all its levels.

Then, starting from everything that means ethnic determination in the behavior of the accountant specialist, corroborated with what he is currently living, I proposed a Cultural Index (CI).

We do not seek to fix the personality neither in time nor in space, but depending on the time we allocate and dedicate to ourselves, we manage to put our fingerprint on what we are doing, to confirm the confidence of those who surround us and to hope for success.

Sustainable communication

Starting from the developments presented in the previous chapter, I intend to capture through my research the new directions, the new concerns present in the contemporary business world. More than ever, amidst the great transformations and evolutions adopted as part of culture by the world civilization, the society, lived and shared by all of us, promotes the culture of respect and leaning towards providing a living environment, adopts universal strategies and policies to promote equality of opportunity between individuals and peoples, in the light of ensuring for the future generations conditions just as good as those enjoyed by present generations. On this background, by focusing on the importance of sustainability reports for business sustainability, and especially from the desire to show that by sustainability communication one can achieve the company's performance objective, I have successfully developed and tested the Sustainability Communication Index (SCI).

This research contributes to the promotion of some less discussed concepts in the field literature in our country, and by its scientific contribution in the light of the obtained results (statistic coefficients with very high values and degrees of accuracy), it represents something unique in the landscape of economic research and a landmark which is very difficult to achieve by other researches in the field of marketing and reporting of sustainable business.

Innovation

This last aspect of my research concerns should not be completely removed from the two previously presented ones; I consider it is a projection of the attained foundations, or at least, of the foundations that have been previously outlined. Because today the energy market (in general) faces new challenges and risks, I have considered that a study of this area is useful from the perspective of financial market indicators.

At international level, many companies in this oil and gas industry resist the low-demand market for their products and, especially, with ever-lower prices. Under these conditions, which the market opposes to companies through its mechanisms, the clear trend is to reduce their investment. Subsequently, stakeholder theory establishes that a company must act in a manner that allows for value creation for shareholders, without depriving other categories of desired benefits. In this context, business managers need to be aware of the design and operation of an own model of investment analysis based on the decision to develop.

In the *second section* of the thesis I presented the steps taken to coordinate the students in their dissertation theses, the work in the research teams and in the coordination of the university projects, as well as part of the results obtained within these steps. Being permanently attentive to everything that is new regarding teaching methods and at the same time being concerned to preserve a specific state of the academic domain in the Romana Square - university bohemia, I can say that I am very involved in all the learning activities of students, giving them support and advice. My availability for students is part of the way I understand that I have to dedicate myself to the profession of teacher, the dialogues and debates I have in the amphitheatre being the proof of respect for the profession, for the need to know and to perform, the proof of an alliance for performance and of the cultivation of a close relationship with my scholars. I often propose and manage to change the perception of the need to learn, from "learning for a scholarship" to "learning to know", from answering through the knowledge acquired in the process of learning for the current desiderata - the exams, to the later desiderata - the professional activity. Therefore, the activity that I have carried out in the amphitheater is in the logic of "learning forever, learning for life!" Only the people taught and enlightened by the encyclopedic spirit of the researchers are distinguished in the landscape of any human activity, only they can penetrate (through the sharpness of the mind) the most profound threads of the need for human knowledge in order to give the light of truth for everybody else. The options are very few or even reduced when one ignores the essence of human evolution made through the sweat of the brightest minds, the higher education being the period of continuous accumulation, of a constant dissatisfaction of not getting enough accumulation and the projection of a successful career. For all these, the teacher has to be prepared and present, involved and dedicated, careful and thoughtful, his presence being essential to transform students into the vectors of a better and performing society.

The *third section* presents the career development plan as well as innovations related to the research areas. In my opinion, the world of change or the change of the world is the explanation of what it is necessary to happen so that the position we take and the role we assume should confer us the quality of agents of change rather than its receptors.

The stages of my professional career have been both chances and misfortunes for what I really expect from myself. It has been a chance because I managed to gain a special experience (as a parenthesis, my work, which took place in the Ministry of National Defence, 1998-2010, represented and represents a great advantage from the practice perspective); because I interacted and I still interact with sharp minds of accounting that have the power and the ability to offer trust

to all of those around them; and because I will succeed. It has been a misfortune because I have always been dissatisfied with what I achieved so far and because I cannot completely change the slightly individualist beliefs of those around me (unfortunately, a vice of our national archetype).

Being conscious and conscientious at the same time, looking at what is happening in higher education and in border accounting research, choosing the methods and positions practiced and preached by Western schools of reasoning, I consider that I have done my homework well, in the idea of bringing with me in the amphitheater the latest financial and accounting guidelines (I have organized my activity by dedicating myself to the amphitheater and research laboratory). The attitudes and behavior of the researcher must be defining in obtaining and ensuring the substance for the pedagogy and didactic specific to the amphitheater activity. All my accumulations in recent years, as a result of interactions in the scientific conferences, as a result of the value decantations based on the studied documents, but also through the sharing of knowledge with students or colleagues, have given consistency to my belonging to the academic environment, have facilitated my mission as an amphitheater teacher and they represent my escape towards the thorough knowledge of the depth and impasse of the accounting science.

I hope that my approach will result in achieving the qualification and holding the position of PhD Coordinator (a confirmation of all my knowledge and skills accumulated so far), will be followed by a confirmation of didactic and research skills and will be a starting point on the path of international performance (my presence on the pages of the quoted profile journals and the status of guest professor).

I consider that the perspective outlined here is defining, at least from the perspective of a possible tomorrow of continuing the traditions of a period of accumulation and revelation of truth in the accounting research in our country, a state for which Prof. Mihai Ristea and Prof. Nicolae Feleagă are responsible, along with the coryphaeus of the accounting world in Romania, such as Prof. Theodor Ștefănescu, Prof. Spiridon Iacobescu or Prof. Ion Evian.

The devotion, honesty, trust in people and the experience of successes and failures in their midst counted and count for me, so that my professional creed is that ***"strong and beautiful characters will leave deep traces in the consciousness of human society."***

The path ... the truth ... the hope ... The success