

**Bucharest University of Economic Studies**

**The council for Doctoral Science**

*Doctoral School of Accounting*

**THE ROLE AND UTILIZATION OF ACCOUNTING  
INFORMATION IN THE PRE-UNIVERSITY EDUCATION  
SYSTEM**

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**Keywords:** public accounting, accounting information, pre-university education funding, education expenditures, relationship between accounting information and PISA scores.

## Summary

This doctoral thesis conducted an extensive study on the role and opportunities for leveraging accounting information in pre-university education with the aim of evaluating the possibilities for enhancing the system's performance. The first part of the thesis presented the theoretical aspects of accounting in pre-university educational institutions, with particular emphasis on public accounting, highlighting the importance of financial data in macroeconomic analyses of pre-university education systems worldwide. Additionally, analyses were conducted on financial data from pre-university education systems globally, utilizing statistical data available on official global and European platforms. Furthermore, the potential utilization of accounting information was examined, assessing its influence on the academic outcomes of students in the pre-university education system for the interpretation of results from an economic perspective and the formulation of forecasts where the research method allowed for such possibilities. The paper conducted analyses using quantitative statistical methods on a set of macroeconomic variables and verified the existing correlations among them to identify cause-and-effect relationships in order to provide solutions for decision-makers to implement educational policies that can improve the performance of the system.

To emphasize the importance of accounting information in the pre-university education system, established statistical analysis methods were employed, including level analyses, descriptive statistics, and mathematical regression. These methods were used to identify development trends, explore cause-effect relationships, and examine correlations between the most significant influencing factors, drawn from the array of accounting information, and students' academic performance. The analyses aimed to highlight the role and significance of accounting information, and based on the formulated conclusions, to provide, on the one hand, commentary on the results obtained from an economic and econometric perspective, and on the other hand, to use the results for future forecasts.

The results allowed the conclusion that the role of accounting information in the pre-university education system is crucial, and its utilization can be beneficial for various categories of users. It has practical and theoretical applications in fields such as the development of public and governmental policies, analyses conducted by international institutions, academics, and researchers, as well as in the public and private sectors, non-governmental organizations, and foundations.