

# BUCHAREST UNIVERSITY OF ECONOMIC STUDIES



Accounting Doctoral School

## DOCTORAL THESIS

Publicly presented by author:

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Title of thesis:

ACCOUNTING TECHNOLOGIES FOR VISIBILITY AND  
SUSTAINABILITY IN SOCIAL ENTREPRENEURSHIP

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**Bucharest, 2025**

**BUCHAREST UNIVERSITY OF ECONOMIC STUDIES**

**Council for Doctoral University Studies Accounting**

**Doctoral School**

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## SUMMARY

This thesis concludes over two decades' research into measuring the impact of exogenous social entrepreneurship interventions in creating collaborative socio-economic development frameworks in communities around the world. Social entrepreneurship provides a way of tackling pressing problems by providing solutions to social, environmental, or cultural issues. Social enterprises use their limited resources and infuse them with innovation and social transformation, with a scrappy mentality, thus building economic resilience and sustainability.

The focus of the thesis is to measure their success in contributing to their community socio-economic development, and foster sustainability by providing goods and/or services to local people, provided that their measure of success has expanded metrics, which takes into account various forms of capital, such as financial, manufactured, intellectual, human, social and relationship, and natural. From a methodological perspective, the data collected for the thesis has been collected over many years, using a multitude of research methods. Our two-decade old empirical research has amassed plenty of quantitative evidence in order to steer us in the right direction, yet most of our research was qualitative, relying heavily on ethnography, autoethnography, as well as interpretative phenomenological analysis (IPA). We have immersed ourselves in small communities in Oltenia, through interventionist research (IVR), analyzing the impact of a social enterprise in rural areas. Our data research includes questionnaire and interviews with a wide range of stakeholders, and we were able to analyze the community response to our targeted interventions.

The thesis offers several contributions to the literature investigating various accounting technologies for social entrepreneurship, from the creation and development of a social enterprise in the southwestern part of Romania, and commensuration of its capabilities of tackling social, economic and environmental problems, with several other contributions such as measuring social entrepreneurship's multiple capitals and multiple forms of wealth with outputs such as a life-changing basic-income program, or measuring the resilience of the social enterprise and its increasing appeal to stakeholders and shareholders alike, and finally, creating a practical blueprint for sustainability and integration, including European Union economic integration, with an exploratory study on sustainability reporting.

Cooperation and cross pollination between private, public and non-profit sectors will create progressively a stronger business paradigm, devoted to long-term economic growth. Whether such solutions are provided by entrepreneurs, start-ups, or various non-profit groups, they blend for-profit with a degree of "positive returns to society".