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## **HABILITATION THESIS ABSTRACT**

**Developing and deepening regarding the accounting  
for social benefits in the public institutions**



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## ABSTRACT

Accepting and taking the challenge to develop an empowerment thesis finds its justification in relation to the respect for the professional work done and its recognition by the institution where I trained and I had the privilege to pursue one of the noblest professions and less by the professional status.

It may be that thread that connects with the main subject of research in the field of accounting without any borders, strongly connected to the social life, highly sensitive - supporting human capital at all stages of its existence through social benefits, subsumed to the context of sustainable development. Without anticipating the writing of empowerment thesis the providence conducted me in this direction, established recently, after the inventory and the analysis on scientific concerns. Thus, the retrospective incursion of scientific achievements resulted in the identification entitled ***“Developing and deepening regarding the accounting for social benefits in the public institutions”*** three directions of research, which I consider complementary in content and approach, namely:

Direction of research no. 1: *Exploratory and basis investigations regarding the accounting changes on public institutions;*

Direction of research no. 2: *Spectrum and financial accounting coordinates regarding social benefits in Romania;*

Direction of research no. 3: *Tools and ways to optimize the use of information on social benefits in the public institutions.*

The complex physiognomy of the current period in which the national accounting systems are inserted on the tracks generated by the Europeanization and institutionalization, the progress of information technologies and forms of communication in the context of sustainable development calls for accountability on human capital, regardless of the generation they represent or the chronological positioning which amplifies the fascination of exploring the recesses of a representative segment of accounting for the formal side and assuming the public consciousness of debt, namely specific for public institutions.

In this context ***exploratory and basis investigations regarding accounting changes on public institutions*** included the following:

- Scientific reasoning in accounting, required to achieve the escapade towards raising the knowledge level considering the known and unknown as scientific poles, which do not generate definitive verdicts and endlessly decant the concern for searching the truth;

- Dilemmas and controversies regarding heritage and its role on the accounting stage which leaves room for the accounting interference analysis for the marginal value of the patrimony, accounting and legal expertise of the lack of patrimony which certifies another accounting dualism;

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- Changes induced by premises and the convergence desire in the public sector accounting and other position of the facets cash-accrual;

- An accounting test case specific for public institutions (policies and accounting estimates between rules and reality, the professional judgment in changing policies and accounting estimates, the assets of heritage in the public domain and accounting, the delimitative elements of budgetary accounting, the implications of accrual accounting for financial reporting, the information complexes as a support for assessing performance in public institutions, policies and accounting treatments regarding contingencies, positioning the Romanian public sector in relation to a cash standardization at an international level).

Researching a segment of social accounting has special significance and is challenging by the effects it generates at an emotional, human level, and the need to carry out a diagnosis of the current situation, in order to identify ways to improve the function of capitalizing information on human resources, before, during and after activating it on the labor market.

Under these circumstances we justify the second line of research entitled ***Spectrum and financial – accounting coordinates concerning social benefits in Romania***, describing the situation in the reality of the domain, starting with the embryos of human capital (motherhood, fatherhood, parenting), continuing with students, workers (academics) and finally the ones to whom society must show gratitude for the added value transmitted during their active period - pensioners. The intervention and social adjustment mechanisms refine the difficulties of human society whose needs and aspirations are in a dynamic that relate to their development capabilities and benefits offered by the company. The panoply of approaches led to analyze the information valences of accounting, untapped (yet) to their full potential, of the connections needed for their efficient redeeming in approaching the social optimum, the impact on the user of information, which must be seen *human and fascinating by what is meant to*.

The vectors of the action guidelines refer to analyzing a wider range of social benefits, the *right* moment of accounting recognition for the legitimacy commitments, by using some permissive tools legally, but against which there is still reluctance (provisions, assets and liabilities contingent estimates, adjustments for depreciation), considering the risks, overcome the barriers of daily habit and being stuck in the routine by exploiting and professional disclosure of reality.

The approaches presented focused on reflexive-constructivist strategies in interpreting the financial accounting system structures on social benefits and move towards reconciliation of the analytical images with the integrative, taking into account the interrelation and the mutual projection between the whole and its parts.

The complexity of any system determines the need to overcome the sequence and to obtain and exploit properly the information. From the range of available instruments we consider, in the direction of research ***The optimization tools for disclosure and use of information on social benefits*** the following: exploration and harnessing the potential of information technologies; a management of the sources recovery progress through internal control management and good risk management; internal audit for motivating human resources; emphasizing social responsibility through environmental policies.

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Effective exercise of the functions of accounting via modern information technologies is an imperative for connecting to new conditions and requirements of the environment, the knowledge process being continuously and in real time, it felt more acutely as a result of connections with other activities within the entities, amplifying the volume of information, the requirements on quality and eliminating errors during the information flow, the requirement of opportunity in decision making.

An effective activities control system ensures a high degree of trust and integrity of information, compliance with the applicable legal framework. Any activity as a form of delivering a certain function of the entity, it is rational to be carried out in well-defined and enforced policy.

Building a system of internal management control is a long process, sensitive to the more accurate and complete identification of risks associated to the targets set at the institutional level, implying the involvement of all management structures, and overcoming current issues such as insufficient people specialization dealing with implementation, ineffective delegation of responsibility, lack of motivation etc.

Developing a risk management system within the internal control activity knows cannot be ever finalized. There will be permanently required improvements imposed by the dynamics of internal and external environment, of continuous adjustments. A good risk management system is flexible, able to adapt itself to the environment, and, within reasonable limits, can achieve the fulfilling of objectives of the entity management with a high probability and in good conditions.

Everyone who is trained and encouraged can offer something valuable for society and for the entity in which he operates. The management of motivation of human resources and its improvement involves several approaches, including complex analysis through audit, which assures the manager that he has a good control of the situation and at the same time it disciplines and offers a more professional formation for people who manage human resources in the organization.

The progress of human civilization depends on (and) the environmental factor in ensuring sufficient resources for future development and environment protection depends on the involvement of man, whose behavior must be trained and educated so that the values of human civilization are preserved against all destructive forms. Supporting the environmental protection actions and their visibility can be an important concern barometer for the entities providing social welfare for future generations, and the route to be covered requires a complex analysis of the symptoms, etiology and therapeutic.

The entablature of environmental responsibility has as supportive elements: valuing the human potential by activating both the cognitive component and the affective, emotional, that can provide the energy source for emphasizing individual orientation towards environmental safety concerns; development of an organizational culture generating synergy effects by interaction of persons working therein; levers to decrease consumption of goods that produce a visible negative impact on the environment and require very long periods of time even for restoration; the contribution of Non-Governmental Organizations in ensuring sustainable and adequate social benefits by supporting environmental protection actions.

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A great deal of the research components directions was transposed into public education system, a major social responsibility involving people for people, bringing together under one scepter the present and the future of human development, forming characters, setting out the coordinates of the human behavior in society.

PhD students are a particularly valuable human resource whose potential should be placed in the service of science and the production of value-added for the sustainable development.

In order to sustain this idea, the efforts will be focused on identifying opportunities for collaboration with teachers and universities in the country and abroad, with public and private sector entities, supporting in the research activity of those to whom we owe living the beautiful illusion of youth through active participation and involvement in constructive exchanges of ideas in scientific events and doctoral programs, conducting valuable scientific productions for accounting and for society.

I reiterate the idea expressed at the end of the doctoral thesis, namely that (and) this investigation gave me new horizons of research in accounting and assured me on the *principle of intangibility* by the fact that the epilogue is nothing but the prologue for new scientific approaches that ensure continuity and enhance the social utility of the actions conducted. We have to persevere in order to get a richer, more diverse, more subtle universe of knowledge.

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