

## **Abstract**

The present habilitation thesis summarizes the research activity of the candidate after the doctoral thesis "The method of calculating process costs (ABC) and its application possibilities in the Romanian textile industry" at the Bucharest University of Economic Studies and confirmed by the Order of the Minister of Education and Research no. 632 of 21.03.2007.

The first chapter of the habilitation thesis is dedicated to mentioning the scientific achievements and major contributions of the author, these being grouped into two sub-chapters: contributions to the development of the theoretical framework of managerial accounting and environmental accounting and contributions to the development of the empirical framework of managerial and environmental accounting.

The field of accounting, and especially of managerial accounting, has undergone a series of major changes in the last three decades by the emergence and implementation of modern methods of cost calculation that have shown their impact on the line of cost reduction and the practice of performing management that aims final increase of the performances of the organizations.

The research directions presented in the habilitation thesis fall within the sphere of managerial accounting and sustainability: applying the normative framework, the account plan, the ethos and the cost management, the portraying of costs, the implementation of modern methods of cost calculation, the control of costs, the synthesis documents and the audit. to them, but also the influences of the sustainability framework on the academic, economic and industrial environment. The contributions mentioned in this paper refer mainly to the period 2006-2019 and confirm the experience gained in 22 years of research, taking into account the beginning of my university career.

The works on the normative framework and the presented plan of accounts concern both the theoretical component with reference to the concepts and principles of some modern methods of calculating the costs applied at international and national level, as well as the empirical component by presenting, developing and adapting them to the specific of the managerial accounting of the economic entities from Romania. Expanding and emphasizing the cost management ethos was the guarantor of respecting the accounting deontology and practicing a performance accounting that contributed to the successful implementation of modern methods and to ensuring the performances of the economic entities in the business environment. By carrying out and using the SWOT analysis of the cost calculation methods, the vulnerabilities and their strengths were identified, which contributed to the intensification

of the researches in the direction of portraying existing costs and their terminology in order to facilitate the understanding and the appropriate application, according to the needs. grouping or grouping them in the framework of accounting and to optimize the processes carried out within the entities in line with the continuous reduction of costs.

Contributions to the implementation of managerial accounting methods and their impact on the functioning of the business environment in Romania have been made in various branches of the industry such as: mining, aluminum, aluminum, electrical, textile, baking, vinification, etc. These contributions were made both from a theoretical and conceptual point of view, as well as from an empirical point of view, by carrying out in-depth studies and published in books and specialized magazines in the economic field, respectively of accounting. Among the modern managerial accounting methods that have been treated and applied and their adaptation to the specificities of the economic entities in the aforementioned fields, they refer to: Target Costing, Activity-Based Costing (ABC), Activity-Based Management (ABM), Activity-Based Budgeting (ABB), Direct Costing (DC), Throughput Accounting (TA), etc.

The research methods used in the research carried out are diverse and include quantitative studies on representative samples at national and local level, document analysis, secondary data analysis, cost-benefit analysis, impact analysis, case studies using quantitative and qualitative data. . These researches were carried out by co-opting specialists from the university and business environment, both nationally and internationally.

Another area of concern was allocated to the increase of the informational content of the costs that were achieved through the efficiency of the document system used in the managerial accounting and the environmental accounting. Thus, we started from the collection, processing, centralization and selection of that information with high informational character necessary for managers in the decision-making process and we designed a set of summary documents of managerial accounting and environmental accounting. In the composition of this set of summary documents of managerial and environmental accounting are: dashboard, balanced dashboard, cost-volume-profit analysis, comparative analysis, sustainability dashboard, balanced sustainability dashboard, analysis cost-benefit and other documents prepared according to the objectives set by the higher management of the entities. This segment represents the essence of long researches meant to contribute to the broadening of the theoretical-empirical framework of managerial and environmental accounting in Romania and at the same time it represents an extension of the candidate's studies after the 2006 PhD thesis. This approach was continued and the conceptual and empirical extension was also achieved in the field of controlling and auditing. Thus can be mentioned the efforts to achieve the controlling and audit of the sustainability dashboard for an economic entity in

Romania, but also the other significant contributions made in the direction of the research of the circular economy and of the technological innovations brought by the fourth industrial revolution, Industry 4.0.

The second chapter of the thesis is dedicated to the candidate's career development plan being centered on three directions: didactic, research and administrative.

The didactic departments aim at: developing specialized disciplines by introducing new topics for debates with practical applicability, diversifying and improving teaching strategies, diversifying and improving teaching methods by introducing electronic methods in practical works, developing courses that include elements of teaching, novelty at international level, participation in the development of specialized laboratories, development of interpersonal communication skills.

The research directions proposed in this paper have been reached and they will continue in the future. In this respect, the candidate will continue to develop in-depth research on identifying other modern managerial accounting methods that may be adapted to the specificities of the economic entities in our country. Also, the candidate intends to extend the research regarding the extension of the theoretical-applicative framework of managerial accounting and its interconnections with the sustainability and the innovative technological developments contemporary by publishing specialized books realized in cooperation with colleagues from the academic and business environment or by publishing within impact factor journals, indexed nationally and internationally. Since most of the research undertaken has been done through interdisciplinary collective collaboration with colleagues from academia and business, the candidate wishes to thank everyone for all the activity carried out during the 22 years.

The final section of the thesis is intended for bibliographic references on the basis of which the qualification thesis was developed, respectively the mentioned scientific contributions of the candidate, as well as the bibliographic landmarks on which the two chapters of the thesis were based.

Date  
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