

**MINISTRY OF EDUCATION AND SCIENTIFIC RESEARCH
“1 DECEMBRIE 1918” UNIVERSITY OF ALBA IULIA
FACULTY OF ECONOMICS
FIELD ACCOUNTING**

DOCTORAL THESIS

- ABSTRACT -

Thesis coordinator:
Prof. Nicolae TODEA, PhD

Aspiring PhD,
Alina-Teodora CIUHUREANU

ALBA IULIA – 2015

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**OPPORTUNITIES AND LIMITATIONS OF THE
CAPITALIZATION AND USEFULNESS OF
ACCOUNTING INFORMATION IN THE COMPANY’S
MANAGEMENT**

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Motto:
„Accounting and finance are not a reality, they are a reflection of reality and the accuracy of this reflection depends on the ability of professionals to make assumptions and calculate reasonable estimates. Businesses get better results when financial intelligence coefficient is higher.”

Berman Karen & Knight Joe

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KEY WORDS

Accounting information, management, capitalizing, opportunities, limits, information system, dualism, financial accounting, management accounting, information sources, users, accounting principles, characteristics, quality, information technology, accounting professionals, ethics, creativity, control, audit, Corporate Social Responsibility - CSR, transparency, reporting, financial statements, financial position, financial performance, balance, profitability, indicators, risk, cost, decision making process, methods, tools, selective research, hypothesis, objective

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OBJECTIVES AND HYPOTHESES OF THE RESEARCH

This doctoral thesis aims to identify opportunities and limitations of capitalizing and usefulness of accounting information within the company's management. Despite all efforts of documentation, we did not identify a clear approach to accounting information strictly from the perspective of managerial recovery and its integration in the management system. The construction of the thesis is worked out carefully to observe a logical conceptual structure through which to respond the topic addressed. Specifically, we sought to contribute, through theoretical aspects and selective research, to shaping the accounting and financial concepts in the technical area (which many managers are afraid of) towards the recovery area. Our main concern is materialized in articulating interdependencies between accounting, a component of the information system, management, through its functions, and the company, through its assigned functions. The core of the thesis is within the perimeter of knowledge - information - management decision, demonstrating the richness of information sources, the need to know, use and analyze the information provided by dualism accounting system. The thesis is structured in two parts, in which we have achieved the objectives proposed and materialized the set requirements.

To achieve the exploratory research which forms the first part of the thesis we have set the following key objectives:

- *Highlighting the role of accounting within the information system of the company*, focused on a number of secondary objectives: definition of information system; capturing the structure and role of the accounting information system; analysis of financial and accounting functions from the perspective of its role within the management and general management of the company; presentation of accounting dualism from the information perspective for the management; analysis of the concepts of „financial accounting” and „management accounting” and interdependencies and characteristics; needs analysis and information sources for different categories of users.
- *Knowing and analyzing the quality standards on accounting information required by the company's management*, in which there will be identified, without being exhaustive, the following secondary objectives: analysis of accounting principles and the quality characteristics from the information perspective for the company's management; capturing operationalization of quality accounting standards; highlighting the need, opportunities and limitations of information technologies in the context of recovery and usefulness of accounting information; highlighting requirements of professional training as quality need for the recovery and usefulness of accounting information; presentation of professional ethics standards and analysis of accounting creativity requirements and reporting transparency; highlighting key concepts relating to internal control and audit; outlining aspects reflecting the internal control and audit for certification of responsible reporting and accounting information.
- *Identifying and analyzing the capitalization ways of accounting information in the management of the company through financial and nonfinancial constructions*, which in turn will accumulate as secondary objectives: presentation and analysis of the main managerial objectives of the annual financial statements; highlighting the opportunities and limitations to use the information for understanding financial balance; presenting the opportunities and limitations of the financial constructions based on the balance sheet; presenting the opportunities and limitations of financial constructions based on the profit and loss account; stressing the need for knowing the risk and managerial significance analysis of tools available; cost definition, analysis of the need to be aware of it and presentation of how to materialize the management accounting information; presentation and analysis of certain coordinates in order to capitalize the accounting information in

terms of financing decisions, investing and dividend; analysis of the opportunities and limitations offered by various management methods, techniques and tools that integrate the accounting information.

For the preparation of Part II of the thesis, which represents the selective research, we established 16 core objectives and 23 secondary objectives, with 49 main hypotheses and 30 secondary hypotheses. Due to the limited space, we shall only present in the summary of the thesis the core objectives and main hypotheses.

Core objectives	Main hypotheses
<i>Q₁</i> Identifying the organization's and respondents' profile.	<p><i>H₁</i> – Profile of organizations included in the sample is correlated with the available statistics at the Central Region and meets the purpose of the research.</p> <p><i>H₂</i> – The option of accounting organization is directly related to the company's category and is most often influenced by cost savings.</p>
<i>Q₂</i> Analysis of the current state of knowledge on the interference between the accounting information and company management.	<p><i>H₃</i> – Respondents agree on the importance of accounting in business and believe that between financial accounting function and other functions of the company there is a strong connection.</p> <p><i>H₄</i> – Between the accounting information and management functions there is an average connection</p> <p><i>H₅</i> – Managers / administrators are aware, act and capitalize on an average level the accounting information.</p>
<i>Q₃</i> Analysis of the opportunity of providing accounting information.	<p><i>H₆</i> – Financial accounting is mandatory, the state being the largest user of information.</p> <p><i>H₇</i> – Management accounting is both an obligation imposed by the legal regulations and an informational need for user.</p> <p><i>H₈</i> – Companies are interested in harnessing information provided by financial accounting in particular for recording transactions and events generated by the company's relationships with internal and external environment, the main limitation being the lack of usefulness of information to the management.</p> <p><i>H₉</i> – Companies are interested in harnessing information provided by management accounting in particular for recording transactions and events generated by the company's relationships with internal and external environment, the main limitation being the lack of interest of managers / administrators.</p> <p><i>H₁₀</i> – Providing accounting information to interested external and internal users is largely an opportunity for management and the development of the company.</p> <p><i>H₁₁</i> – The majority of respondents stated that management accounting professionals provide the necessary information whenever requested.</p>
<i>Q₄</i> Analysis of accounting quality from the perspective of capitalizing and usefulness of information.	<p><i>H₁₂</i> – Quality management principles are respected in an average degree.</p> <p><i>H₁₃</i> – In companies, accounting principles are heavily respected and their regulation provides opportunities for the recovery and usefulness of the information.</p> <p><i>H₁₄</i> – Accounting information conveyed meets largely the characteristics of quality.</p> <p><i>H₁₅</i> – Most companies have a manual of accounting policies and believe that it is an obligation imposed by regulations.</p> <p><i>H₁₆</i> – Most companies do not have specific procedures for organizing the accounting system, providing information and analysis but they consider that they are largely useful to capitalize the information within the management.</p>

Obiective centrale	Ipoteze principale
<p>Q₅ Identifying the views on the opportunities and limitations of information technologies used for processing and analysis of accounting information.</p>	<p>H₁₇ – Most companies use information technology, software having the highest frequency.</p> <p>H₁₈ – Most respondents consider that information technologies are very much useful to the management for the recovery and utility of accounting information, the main opportunity being the speed and the main limitation being the cost.</p>
<p>Q₆ Analysis of the perception of qualities and professional development necessary to professional accountants and managers / administrators in terms of capitalizing the accounting information.</p>	<p>H₁₉ – The main quality required is training</p> <p>H₂₀ – The main advantage is training and the limitation lies in adaptability.</p> <p>H₂₁ – Top managers have largely knowledge in financial accounting and there is interest to participate in training courses.</p> <p>H₂₂ – Professional accountants are interested in professional development and they support the costs given that companies have, in an average measure, a competitive financial-accounting team in terms of capitalizing the accounting information for the management.</p>
<p>Q₇ Appraisal of ethics, creativity and responsibility in using accounting information.</p>	<p>H₂₃ – Standards of professional ethics are respected greatly and they represent a clear opportunity in the capitalization and usefulness of accounting information for the management.</p> <p>H₂₄ – Respondents expressed disagreement with the statement „accounting creativity is a fraud” and they consider that the use of creativity is not in contradiction with social responsibility.</p> <p>H₂₅ – Most respondents find accounting creativity as an opportunity to capitalize the accounting information in management.</p>
<p>Q₈ Analysis of meeting the demand and supply of accounting information.</p>	<p>H₂₆ – Companies are therefore not willing to provide accounting information to users, the offer not having a positive impact on management and, in general, on the company.</p> <p>H₂₇ – The principle of transparency in reporting accounting information is somewhat respected.</p> <p>H₂₈ – Internal and external users sometimes require accounting information.</p> <p>H₂₉ – Most companies require accounting information to business partners, the main reason being the inventory.</p> <p>H₃₀ – The main external source of accounting information is the legislative regulations, specialized web pages being however the most useful to management.</p>
<p>Q₉ Analysis on internal control and audit in terms of ensuring opportunities for improvement of accounting information through certification and increase of its usefulness for the management.</p>	<p>H₃₁ – Internal control and audit contributes largely to responsible reporting, certification, increased confidence and provides opportunities in using accounting information</p>
<p>Q₁₀ Knowledge of the opinion on quantifying corporate social responsibility actions in accounting from the perspective of opportunities for recovery and utility for the management.</p>	<p>H₃₂ – Quantification of CSR actions in the accounting information reported is important, being largely more useful to management.</p> <p>H₃₃ – Costs generated by integrating CSR actions in the accounting information reported are greatly reduced compared with quantifiable benefits.</p> <p>H₃₄ – CSR principles in the collection, processing, analysis, use and supply activity of the accounting information are somewhat respected.</p>

Core objectives	Main hypotheses
<i>Q₁₁</i> Perception on annual financial statements as source of information in the company's management.	<i>H₃₅</i> – Financial statements generally offer capitalization opportunities of the accounting information for management in particular by analyzing the financial position and performance, but managers / administrators of the surveyed companies do not properly capitalize them. <i>H₃₆</i> – The annual financial statements largely reflect, in a fair picture, the financial position and performance, other accounting information reflecting the activity.
<i>Q₁₂</i> Knowing the companies' options on the calculation of financial indicators as operationalization of capitalizing the information provided by financial accounting.	<i>H₃₇</i> – Often managers / administrators do not require the capitalization of the information provided by financial accounting in order to know the financial position, performance and balance. <i>H₃₈</i> – Key indicators / rates / construction required are liquidity and solvency ratios, rates of return and cash flow statement <i>H₃₉</i> – Managers / administrators are little interested in the exploitation of accounting information to identify risks and often the financial risk is being evaluated.
<i>Q₁₃</i> Knowing the options on costs' calculation as the operationalization of capitalizing the information provided by the management accounting.	<i>H₄₀</i> – Most companies have implemented a system of calculating costs. <i>H₄₁</i> – For cost calculation, the global method is often used and hidden costs are included in the calculation by a very small share of companies.
<i>Q₁₄</i> Knowing the options on using the accounting information, by adopting funding, investments and dividend decisions.	<i>H₄₂</i> – Companies use in a medium degree the accounting information in decision-making process (investment, financing, dividend). <i>H₄₃</i> – Accounting information in general is largely useful for investment decision, the main opportunity being determining the cost of the investment. <i>H₄₄</i> – Accounting information is generally useful largely for financing decision, the main opportunity being the financing cost calculation. <i>H₄₅</i> – Accounting information is generally greatly useful to adopt the dividend policy / decision but companies decide the distribution randomly.
<i>Q₁₅</i> Perception and analysis of the options for integrating accounting information in the methods, techniques, tools used in the company's management.	<i>H₄₆</i> – In general, firms integrate in a medium degree the accounting information in management but they are willing to give greater importance to this issue. <i>H₄₇</i> – Most often companies use financial diagnosis in management, method implemented internalized at regular intervals. <i>H₄₈</i> – The main opportunity is offered to the financial and general management, accounting information being the „compass” of the business.
<i>Q₁₆</i> Knowing the measures envisaged by managers / administrators to improve recovery of accounting information.	<i>H₄₉</i> – The main measure for improving capitalization of accounting information is to carry out permanent analysis using specific instruments.

METHODOLOGY OF RESEARCH

From a methodological perspective, the first part was developed through the exploratory research which sought to achieve several objectives among which we mention: the more precise wording and better understanding of the concepts, methods, tools addressed, making assumptions that have undergone the selective research, establishing subsequent research priorities. The methods used in this preliminary study were the following:

- *Documentation.* In this sense, there can be consulted the list of references - comprising over 350 parts consisting of treaties, courses, monographies, articles published in specialized journals or volumes of conferences, regulations - and the

multitude of references supporting the concepts, opinions, conclusions contained in the thesis.

- *Analysis*, which involved the use of the information available from various sources on the discovery of problems, ideas, solutions aimed at operationalizing the research;
- *Disguised observation in the natural environment*, completed as an expert accountant and collaborator of companies in the financial-accounting field, which aimed to provide further information on the current state of knowledge, designing the tools used in the quantitative research, formulating the objectives and hypotheses.
- *Group meetings* after participating in conferences or professional meetings that had allowed discussion on the topic addressed in this thesis, identifying the views of specialists, designing the instrument used in the quantitative research, formulating the objectives and hypotheses.

The decision issue on which we sought to propose settlement in Part II of the thesis covers both *the existence of a low level of awareness of managers on the opportunities that the accounting information has on the management system, and the need for identifying the realities on the in(existence) of the accounting information system within companies*. In our approach to respect ad literam the rigor of the scientific research, we chose as the *title* for the study undertaken the following: „*Opinions and realities on the opportunities and limitations of the capitalization and usefulness of accounting information in the company's management*”. The aim of the research is *to identify and analyze opportunities and limitations for the capitalization and use of accounting information for the company's management*.

Depending on the functional purpose, the research conducted falls into the category of *descriptive* but also *explanatory*. Depending on type of information generated, *the research is quantitative*. Depending on the timing, the research is *transversal*. Depending on the research method used, the practical part of the thesis was performed by *sample-type selective survey*, having as a research tool the questionnaire. In conclusion, the research carried out in the second part is a „*selective quantitative sample-type research*”. After establishing the core objectives and the main hypotheses relating to the selective quantitative sample-type research, we made the *operational definition of variables* necessary to achieve the purpose of the research and in accordance with the objectives identified.

The research was based both on *primary internal sources* - obtained otherwise with the purpose of achieving the objectives of the research - and on *secondary external sources* that have allowed the development of objectives, setting the sampling scheme, validation of sample obtained, a better understanding of the problems, reducing time for data acquisition, minimizing the cost involved in the research. For the collection of information, *direct research method* was used, which involved gathering data and information directly from respondents, by sample test, using a questionnaire with a high degree of structuring, directly distributed to managers or administrators. The survey was *undisguised*, the aim being known by respondents from the beginning.

The population from which the sample was selected consists of economic entities from industry, trade and services, active, in the Centre development Region 7 (Alba, Brasov, Covasna, Harghita, Mures, Sibiu). The questionnaire consists of a total of 78 questions, of which 6 opening questions. The questionnaire was designed to obtain both *basic information*, directly related to the issues investigated and *classification information*, used to group and categorize respondents, and to analyze the results. To measure the variables under study (basic variables, descriptive variables, organizational variables, situational variables) several scales and scaling methods were used.

To establish the sample, the *nonprobability random sampling* was used, using the „snowball” *method*. Defining and building the sampling base was done using data from the National Statistics Institute through the County Statistics Departments of Alba, Brasov, Covasna, Harghita, Mures and Sibiu. To determine the minimum sample we set a confidence level of 0,05 corresponding to a probability guarantee of the research results of 95% and a margin of error of $\pm 5\%$, which, according to calculations, would have involved a sample of 381 companies. To achieve this sample, 714 questionnaires were distributed, in which, despite our efforts, 356 were received back. After analyzing the questionnaires, 55 were eliminated because of lack of answers. Therefore, the number of valid questionnaires was 301, generating a response rate of 42,16% and a margin of error of $\pm 5,63\%$. To calculate the sample we used software applications available on the websites of SmarQuest and Infomass, both famous Romanian companies in developing studies and surveys, and Creative Research System - Survey System, a known company specializing in providing software for studies and surveys.

Although we respected the rigors of scientific research, substantiated by presenting the methodology, the research conducted was itself subject to limitations. We believe that the most important is due to *the sample size* (301 respondents) and the fairly high margin of error (5,63%) for a confidence level of 95%. Another limitation of the research derives from the choice in filling the sample size, namely our choice for a *nonprobability random sampling*. In this regard, we would like to argue that even if, by using the method, the subjects of the sample are do not correspond to the statistical reality regarding their share in the total number of active companies in the Centre development Region 7, we proceeded to associated analyzes, which allowed us to identify opinions and realities by category, area of activity and type of capital. In conclusion, the research was designed so that in the end it would allow us the formulation of relevant proposals and the construction of an accounting information image used in management, so that the problems caused by statements like „I did not know how, why, where, from whom” to be reduced.

SUMMARY OF CHAPTERS

Aware that we can never say with certainty what has to be done today to be better in the future, Part I of the thesis – „**Demand, offer, capitalization and utility of accounting information in the general management of the company. Opportunities and limitations identified through the exploratory research**”- was carried out to highlight the multitude of opportunities that management has at its disposal to use the accounting information, to substantiate the objectives and hypotheses of the selective research and to outline pragmatic solutions adopted in companies.

It is obvious that among the pillars supporting the information system of the companies that create the framework for the construction of coherent and competitive policies and strategies, we find the accounting information. From this perspective we emphasize that it is always felt the need to improve accounting activities of the company, of the accounting, as part of the information system, based on coherent programs of development combined with regulations that would capitalize the potential of the organization, the opportunities that management can benefit from, but also to minimize the risks to which it may be subjected in the competitive environment.

As a result, in the first part of the thesis we formulated a number of opinions on the concepts, systems, methods, opportunities and limitations of capitalizing the accounting information in the company’s management. All this, obviously, can then be interpreted and developed, but they can not be neglected, because, without solving them, accounting will only be a hindrance to performance, discrediting the efforts and professionalism of those who have such concerns, so

useful, as shown throughout the thesis. The central idea was to develop an array of information whose language is easy to understand, and whose use is realistic. Finally, we believe that any book, paper, monography etc. proves its success if it has the ability to be useful to those who read it, at least through awareness on the information content.

Chapter 1, entitled „*The role of accounting information in the company's system*” was developed on the premise that every company requires managers to acquire a new vision and training on the role and place of accounting information in strategy development, formulation of objectives, setting action directions and taking decisions. Thus, it is imperative that professional accountants become advisors, moving from the role of a simple „accountant”.

Faced with changing economic and social environment, the accounting, through the information provided, must evolve to searching, by reference to the future and examination of the past and present. Such dynamics takes place between empiricism and rational, between technics and conceptualizations, the need for universal and the need for specific, international and national, economic and legal, pecuniary and social. To meet these requirements, we considered that accounting dualism best meets all the needs of information users.

For the information to be truly useful, it is subject to compliance with quality standards. Therefore, we have outlined the second chapter entitled „*Quality standards on the accounting information required by the company's management*”. For the accounting information to prove its managerial utility, quality is required. In the approach of this chapter, we have covered the necessary requirements in terms of quality, starting first with the implementation of quality management principles in accounting. Based on references, we then argued on the need to respect the regulated accounting principles, detailing their opportunities and limitations. Afterwards, we approached the qualitative characteristics of accounting information, in correspondence with the information technologies, by whose use the accounting information system will become an open, interactive and real-time system.

Although we live in a world with technology, no company can operate without human resources. And as accounting is found in any business, human resource becomes an integrated element. We have thus identified a number of problems in terms of the need to train professional accountants, stressing the importance of adapting them to the rigors of performance and management. In line with the general concerns of the contemporary world, accounting professionals need to improve their quality of work, to consider continuing professional development. One of the essential aspects of accounting information quality is closely related to ethics and creativity. Unfortunately, in today's world, it most often matters to get what you want, no matter how. How many of us know the tale of the good accountant?: „To choose a good accountant, you ask him what $1 + 1$ is. If the answer is 2, then he is a good accountant. If instead of an answer, he asks in turn: what would you want it to be?, then, he is really good”. How many still regard accounting as a rigid activity where you must comply with rules ... rules ... rules. Probably very few, because in accounting creativity often occurs, regarded both by the negative side and by the positive - the latter being transposed into professional judgment.

Social responsibility is another issue to be brought to the attention of all companies. From the perspective of accounting information, we may have in view at least transparency in reporting and providing useful information for decision-making by users. Lack of social responsibility in the supply and capitalization of the accounting information may lead to huge losses for the organization, translated both in financial terms at microeconomic level (for example: loss of customers and suppliers with direct effects on turnover, lack of current and potential trustworthy investors) and at the macroeconomic level (for example, job losses and rising unemployment while generating additional expenses). Transparency of reporting is seen as the main objective when discussing the actual corporate governance or CSR. Willingness to provide accounting

information to those who request them (we mainly consider here external users) is not sufficient. Transparency matters.

None the least, the quality of accounting information can be achieved through internal control and audit. It is up to managers to decide what the priorities are through internal control, so that resources needed are allocated efficiently and procedures established by objective. The struggle of auditors against risks of any kind can be effective only when the audit is a specific function within the company, which has adequate resources, and the board of directors and managers exercise their role in preventing risks (referring to the internal risks, such as, for example, fraud). Consequently, auditors and managers need to coexist and work as partners. Although the primary responsibility, to provide accounting information, should belong to the management, the audit has the role to certify them and bring into focus issues from the perspective of user of information, being the interface of reporting and the quality of information.

The last chapter of the exploratory research referred to „*Ways of capitalizing the accounting information in the company's management through financial and nonfinancial constructions*”. In the thesis we have not proposed a comprehensive approach to all of them, but only to emphasize the opportunities of capitalizing the accounting information and its decisive role in the management of the company.

The issue of costs is considered as the first, particularly complex variable in the company's management, due to the importance they represent in managing any business. Given that, for orientation and decision making, regardless of level, the manager handles his sphere of responsibility and triggers resource-consuming actions, knowledge of costs through management accounting becomes essential. The decision on choosing the methods used is difficult, because managers need to consider the advantages and disadvantages of each of them, but, at the same time, be aware of the specificity of the organization's activity, the possibilities they have for implementing complex and effective information systems, for the professional development of the personnel involved, etc.

In order to make sure that operational decision, tactics, policies or strategy are well-founded, and to ensure a sound financial basis, the management has the ability to use different methods and tools based on the accounting information. Starting from this premise, possibilities were detailed, considered to be at the disposal of managers, through which the opportunity to be capitalized and used in management is proven. Therefore, we introduced instruments for determining the financial balance or capitalizing the information provided by cash flows and not only, indicators of financial position or capitalization of information supplied by balance sheet, instruments and indicators of financial performance or capitalization of information from the profit or loss account, methods and indicators established to know the risk, for the purpose of taking funding, investing and dividend decisions, the budget. The presentation was not focused on computing relations, but on identifying opportunities and / or limitations in terms of company management. We did not stop here though, but we went over performance, presenting opportunities for improvement of accounting information by implementing some of the methods: Activity Based Costing, Activity Based Management, cost-benefit analysis method, cost-volume-profit analysis, Balanced Scorecard , Key Performance Indicators, scoreboard.

Part II of the thesis, entitled „**Views and realities on the opportunities and limitations of capitalizing the accounting information in the company's management, identified through quantitative selective research**”, aims the selective research and was conducted as a corollary to support theoretical and methodological concepts by highlighting the views and realities within Romanian companies. We believe that any thesis must be rooted in a pragmatic research through which reality is captured, that would provide, in a greater or lesser extent, the opportunity to support their opinions and substantiate the conclusions. Given the doctoral thesis topic and the complexity of the issues addressed, we considered that a selective research is the most

appropriate as it responds to the overall goal pursued: conceptual substantiation, reflection of opinions and reality for the awareness of the need to use accounting information in the company's management, formulation of relevant conclusions and the adoption by those targeted of measures to be taken.

Part II was divided into two chapters in which we presented the research methodology, we analyzed the results and formulated the conclusions.

CONCLUSIONS, PERSONAL CONTRIBUTIONS AND PROPOSALS

For a more relevant view on the theoretical and methodological concepts with which we operated during our approach, for a better use of the applied part, we further present the conclusions and personal contributions. In order to be more systematic, we chose to make the presentation by each objective of the research.

Q₁ Identifying the organization's and respondents' profile

With regard to the distribution of companies forming the sample, by field of activity, the distribution is consistent with the statistics in Region 7 Center.

Regarding the distribution by counties, the overall conclusion is that the distribution of companies' categories is relatively equal in Alba, Mures and Sibiu; in Brasov the percentages are inversely proportional and in Covasna and Harghita there is no representativeness for large companies. Although representativeness is not directly proportional to the statistical data on the number of active companies by counties (limitation due to the availability answer, availability of work on the field of the researcher and expenses), we believe that the results are not influenced given the purpose of research. Depending on the type of capital, the majority of the analyzed companies have Romanian capital, also being the general feature of the companies in the country and in Development Region 7 Center. Depending on length of activity, the general conclusion is that the largest share of the companies surveyed (36,21%) falls within 3-6 years, which we consider is a strong point for the research because we can discuss about duration of activity.

Depending on the organization of accounting, we noted that the distribution is relatively similar for three situations: insourced, outsourced and mixed, organization being dependent on the type of companies and the scope of activity. The main criterion which impacts the accounting organization is „knowledge and skills” of the professional accountants, followed by reliability and cost / quality / benefits relation.

Most respondents are directors / general managers or administrators (62,45%), followed by those holding the position of Deputy Director with a share of 18,27% of the total respondents and economic / financial director with 14,62%.

Q₂ Analysis of the current state of knowledge on the interference between the accounting information and company management

Throughout the entire thesis, by documentation, analysis and expression of personal opinions, we highlighted that the accounting information is contained, in one form or another, in the management system of the company. We emphasized that financial and accounting function through implementation of tasks which contribute to optimal performance, participate to the continuity of the company in terms of efficiency. Accounting, through the information provided, has an active and decisive role in the company's management and provides working language of business, indispensable for business analysis and results of the company, which is an objective that should be made in financial terms.

To highlight the managers' opinion on the importance of accounting in business and thus in the management of the company, we started from the statement of J. Fr. Schär. The 3,97 score prompted us to remark the awareness to a large extent by the respondents of the importance of accounting information in business development in various analyses of the activity and results, for the development of forecasts, in the company's management. As the complexity of the activities is reduced, we noted that awareness of the importance of accounting information reduces. The analysis by category revealed that large companies, with a score of 4,65, expressed total agreement with the statement mentioned above, the other categories expressing their agreement. The analysis by the type of capital demonstrates higher interest of foreign capital companies towards the accounting language.

To emphasize the role of accounting, in the subchapter 1.2., we approached the undeniable relationship of interdependence between the financial accounting function and the other functions of the company. It derives from the need to ensure capital for the conduct of operating and investment activities, distribution of costs so as to achieve the purpose of any business namely creating value through profit, ensuring the balance between receipts and payments to eliminate the risks of liquidity and solvency, continuous improvement of human resources to get the expected productivity and meet quality requirements, setting the strategy and future objectives to ensure continuity, etc., all involving knowing and valuing accounting information and thus projecting its managerial utility. In light of the above mentioned, the conclusion is one: whatever the field of activity of a company, of the objectives set, in order to establish and achieve them, management needs accounting information, being found in all management functions and being in interdependence with the company's functions. We also emphasized the role of accounting in the management and general management of the company, expressing personal opinions on the usefulness of accounting information for making the management functions. Whether we refer to forecasting, organization, coordination, training or control-assessment, we find accounting information. Performance of management functions can not be realistic without predicting, at least on a budget, without organizing production, taking into account at least costs or without control at least through the inventory.

The conclusions of the research on the interference of the financial-accounting function and the other functions of the company show that managers are aware of the fact that the company's activities must be sized based on the analysis of accounting information but not randomly, depending on what everyone considers, the score of the responses being 4,04 and placing the respondents' opinion on the relationship area of „strong”. Regarding retrieval of information in the management's functions, the research has shown that the majority of respondents believe that the accounting information is found in the control-evaluation function. We would have expected that the prediction function obtained a score at least as high, given that for setting strategy, the objectives of the company, accounting information is required. Overall, the bond is strong, which we consider a positive aspect in terms of the current state of knowledge.

Throughout the thesis and especially in chapter 3, we highlighted the ways (which are not exhaustive), both via literature review and by expressing personal opinions, in which the accounting information can be used in management, highlighting both the opportunities and potential limitations generated by various financial or nonfinancial constructions. Through the selective research, we conclude that the managers of the surveyed companies are no strangers to the usefulness of accounting information in decision-making process and that managerial act must be based on accounting information. The research also revealed that the extent to which managers are aware, act and capitalize accounting information is affected by the category and the activity of the company.

Q₃ Analysis of the opportunity of providing accounting information

Accounting, through the information provided is essential because of the diversity of users and non(formulated) information needs. Starting from this premise, in subchapter 1.3. we presented the accounting dualism accounting from the information perspective for the management. The main personal contributions consist of integrated accounting analysis versus dualism to supply the necessary information. We then approached the two subsystems of accounting, focusing on emphasizing the information role and the opportunity of providing information.

In terms of financial accounting (general), the main conclusion is that the specialized literature is very rich, but most of the works presented this part of the accounting system through the accounts and records that characterize it, which led us to present, analyze and to argue a number of issues related to how it is and how should financial accounting be, as an accounting subsystem, its usefulness in the general management, the inventory of its specific functions, the attitude of managers regarding financial accounting organization. Starting from the definition of Niculae Feleagă and Ion Ionașcu, we developed, with arguments, proposals and we have redefined the subsystem as follows: financial accounting has the role to record all events and transactions affecting the company in the relations with external and internal environment in accordance with the legal principles and requirements, developing financial statements that reflect a true and fair view of the financial position and performance of the company, and which meets the information needs of users, without negatively affecting their interests and the company.

We captured and argued the importance of holding management accounting for the general management and we identified a number of obstacles standing in the way its organization.

Another contribution is to identify, based on the bibliographic study but also on personal experience of the particularities that distinguish accounting dualism modules as well as an overview of the users of accounting information, the needs and information sources.

The selective research also targeted the appropriateness of providing accounting information analysis, an objective that required the development of new operational variables and where we made several hypotheses. The main conclusions drawn are:

- As regards the financial accounting subsystem, most respondents (60,47%) think that it brings benefits to the management and to the different categories of users through generated information, while only 6,98% believe that it is required by legal regulations without having an informational nature. As the company's size increases, the share of respondents that regard the organization and management of the financial accounting through the informational side is increasingly higher. The area of activity does not have obvious influence. The main opportunity to capitalize information provided by financial accounting lies in synthesizing data and information. Real opportunities to capitalize, i.e. the communication opportunities with internal and external environment, control evaluation, optimal conduct of an investment, financing and operational cycle, support of the management in the preparation of forecasts, setting goals / strategies have low scores which place them in the area of neutral and even to a small extent. Therefore, we consider that the managerial utility of the information provided by financial accounting is not identified. The main limitation is mentioned as being related to accounting professionals who do not submit the information so as to support management decisions (accounting information are not synthesized, explained, analyzed).
- With regard to accounting management, the largest share of respondents, but not the majority, believes that it is both an obligation and an information need for management. We considered surprising the relatively high percentage (19,60%) of those who do not consider anything useful in the organization of management accounting. Deepening the

previous findings aims that, as the company's size increases, the proportion of those who believe that management accounting subsystem is an information necessity for management is increasingly higher. From the perspective of grouping on fields of activity, the industry holds a majority in the opinion which reflects accounting management as an information necessity, trade being located on the opposite pole. The main contribution of capitalizing information provided by management accounting lies in determining the costs, the score being of only 3,55, given that this is the purpose of the subsystem. The main limitation in capitalizing information is the managers' lack of interest.

- Regarding the benefits contemplated by providing accounting information to interested external, the respondents have a neutral opinion. By processing of information aimed at internal interested users, the situation has changed radically, the research demonstrating that it is generally considered that providing accounting information to internal interested users contributes greatly to the development of the company. Analysis by category and field has shown that large companies are the ones which are aware to a great extent of the opportunities that may occur by providing accounting information to external and internal interested users and the field of activity where there is the highest interest is that of the industry.
- According to most respondents, accounting professionals meet the information needs through processing and analyzing accounting information whenever requested. We appreciate that this is a positive aspect for Romanian companies and that the accounting profession, despite the fact that information must still be requested, there is however a normality in providing them at regular intervals of time even if they remain forgotten somewhere. The correlated analysis showed that most respondents from large companies and those insourcing accounting regularly benefit from adaptations of accounting information.

Based on the information obtained, we propose that at least CECCAR, by adopting rules or by quality control, impose accountability in the delivery of periodic analysis based on accounting information. We do not know to what extent this could be covered by legislation, but we hope that at least managers are more aware that every business requires substantiated decisions and the analysis of accounting information is paramount in the decision making process.

Q4 Quality analysis in the accounting information system

Quality is reflected in accounting with impact on the capitalization, generation of opportunities and decrease of limitations. As accounting information underlie management decisions, general management's functions, we considered that respecting the standards of quality found in the form of principles and specific characteristics, constitutes a starting point towards a better management of resources, a competitive general management, that would provide the company with optimum conditions for a better future.

A first contribution made by subsection 2.1. is the inventory of quality management principles (ongoing collaboration, orientation towards users, continuous improvement, zero defects, human and technological resources development, measuring results and effectiveness) and personal approach of their transposition in accounting. Moreover, regulated accounting principles have been presented in a personal manner in terms of information for the management, being related to the need to respect them through the integration in the management functions and usefulness in the decision making process.

Regarding these issues, through the selective research we aimed to achieve several main and secondary objectives. In terms of highlighting the extent to which the surveyed companies comply with the principles of quality management in accounting information system we concluded that companies in Region 7 Centre respects their development to a small extent. Thus,

one can not speak of management's collaboration with the internal and external environment through the provision and collection of accounting information or necessary for accounting, transparent reporting, social responsibility, implementing accounting procedures, ethics, organization of control and / or internal audit, the permanent connection of the accounting information system to new technical novelty, continuous professional development, development of accounting information in management etc., each actually forming the quality management principles.

Another objective was aimed at analyzing the degree to which companies comply with the accounting principles and determining their opinion on the need in terms of capitalization and usefulness of accounting information. The conclusion is that the surveyed companies comply with basic standards of quality and believe that regulations are beneficial in this respect by imposing opportunities of capitalization and utility.

The theoretical and scientific perspective of the thesis then took us on the road of presenting the fundamental and amplifying qualitative characteristics of accounting information in subchapter 2.2. because, irrespective of the purpose and means of communication, meeting the needs of users of quality accounting information must be ensured continuously. We emphasized that in order to prove their usefulness, it is necessary that those features are achieved simultaneously and cumulatively, given that practice shows that the achievement can depend on professional judgment.

Each theoretical aspect was motivated by the objectives of the selective research. Regarding compliance with quality characteristics, we concluded that most qualitative characteristics are largely respected by the companies surveyed. Of course it would have been ideal that information comply with these requirements to a great extent but as improvement is always needed, and this should be considered by companies by the people at their management.

The section 2.3. we captured the operationalization of quality accounting standards between compulsoriness and necessity in terms of accounting policies and procedures. They were approached both by transposing the legal requirements (mandatory) but especially by expressing personal views on the role of capitalizing and using the accounting information in the company's management (necessity).

The selective research revealed that the majority of 71,76% of respondents say they have developed and implemented a manual of accounting policies but we would have expected that, in terms of compulsoriness, the share is higher. We also noted the relatively high percentage (17,61%) of those who said they did not know if they have such a manual which, in our opinion, shows a lack of interest at least regarding the verification of the existence, argued opinion by the respondent's opportunity to contact the professional accountant in charge of bookkeeping. We recall, however, that in accordance with OMPF 1802/2014 accounting policies (parts of manual) it is approved by directors and if they are not appointed the approval belongs to those responsible with the management of the company. The correlated analysis showed that the criterion type of company and accounting organization have little influence in the development and implementation of the accounting policies manual.

To be in agreement with the theoretical approaches in which we pointed out that by developing a policy manual the quality of information is ensured, with direct effects on the benefits of capitalization, we also identified the respondents' opinion on the accounting policies manual. The main findings show that most respondents regard the manual accounting policies as an obligation imposed by regulations. A first correlation between variables showed that criterion company category has a direct influence on the opinion regarding the development and implementation of the accounting policies manual. The second correlation led to the conclusion that most

companies have a manual of accounting policies believe that it is an obligation imposed by regulations.

Given that accounting procedures are not mandatory by regulations, being required to companies or auditors' offices, the research noted that this is "made aware of" and in the companies surveyed, most respondents stating that they have no such procedures. The type of the company and organization of accounting have a direct influence on the development and implementation of specific procedures, the existence being particularly noticed within large companies and those who internalize accounting. The majority's view on the benefits brought by specific procedures to increase the usefulness of accounting information in the management of the company is neutral.

Given the obvious differences between the results, we believe that respondents most often regard the accounting information as rough, which they should generate, analyzes being performed by studying balances of customers, suppliers and inventory. Unfortunately the information and the accounting information system are not connected to the quality management, to its principles. We consider it necessary to reconsider the importance of having accounting procedures because, although they are not binding, they provide order and clarity for processing, analysis, transmission, understanding the information provided by the accounting system.

Q5 Identifying the opinions regarding the opportunities and limits of information technology used for processing and analysis of accounting informations

In subchapter 2.4. I presented in an original manner, based on both the deep documentation and experience which I have being a collaborator in many companies in the field of financial accounting, the implications of information technologies (specific programs, internet, intranet / extranet, EDI ERP) propagated on the quality of accounting information, outlining their advantages and limitations. I emphasized that the risk of failures can not be eliminated completely but, by implementing new information technologies, it will be reduced.

The selective research carried out in this direction targeted a primary objective and four operational variables. Regarding the use of information technologies for the processing and analysis of accountancy, the conclusion is, that the companies surveyed are all using them. From the diversity of information technologies, all respondents state that they use most software and Internet calls. The most important reasons that determine the use of technology in accounting come from the rapid transfer of documents, ease and speed for collection, processing, query, selection, use, transfer, storage, development of mandatory reporting, reducing human errors, storing and archiving large volumes of information. An important contribution to the research we consider it to be the one regarding the identification of personal opinions of respondents on the opportunities and limits generated for each type of technology mentioned in Chapter 5 is performed centralization. Most respondents believe that information technologies are very much useful to management for the capitalization and utility of accounting information, the main opportunity is the speed and the main limitation is the cost.

Q6 The analysis of perception regarding quality and professional development necessary for professional accountants and managers / administrators in terms of capitalization of accounting information

In section 2.5. I approached, in an original manner, human resources in terms of ensuring the quality of accounting information and capitalizing it, thus being synthesized the European regulations, DPC in terms of CECCAR, addressing the need for education from the perspective of the education system and based on studies conducted by reputable organizations (RAQAHE Deloitte). Another contribution lies in identifying features and standards that can be considered

when hiring professional accountants / contracting services. We can not deny that in order to be competitive, the company must have adequate financial and material capital. We believe, however, that the capital adequacy to the company's needs, to the performance of management will be made only by the professionals involved. They are the ones, who, with the help of information technologies, will need to consider the opportunities and threats arising from the company's internal and external environment, to predict the future, to the extent that such a thing is possible, and thus to procure resources necessary for developing or survival.

These issues were also supported by a selective research, based on six operational variables. Regarding the respondents' opinion about the qualities required from professional accountants, the research has shown that most of the qualities mentioned in the questionnaire are considered large or at very large extent, the most important are training, correctness, creativity, ability for learning and adaptability. Because the variants shown within the tool were not limiting, we identified the ability to communicate, to make oneself understood, professional conduct, professional experience, recommendations, ability to see beyond the "paper". It is interesting to note that most of the qualities were perceived as limits in the capitalization of accounting information for management, which leads us to conclude that, either the management companies is not able to form a team to meet the requirements of capitalization of accounting information, or these requirements are not properly identified by professionals or by managers, or it is difficult to recruit, select and hire / contract accounting professionals who meet the requirements. The general conclusion is that the main quality required is training, the main advantage is the training, fairness and the limit is given by perseverance.

Regarding professional training, we noticed the majority interest for continuous improvement of professional accountants, especially by paying the related expenses, realizing the need for lifelong learning. Interest for training of the professional accountants varies by category of the companies and organization of accounting.

Regarding the degree of ownership of a performing team of professional accountants, the general conclusion is that companies declare that they mainly have such a team. However, the final score (3.56) is very similar to the average and so we believe that the team they are working with may be a limit to the capitalizing and use of accounting information for management. The analysis based on associations between variables, has shown, that, as the size of companies grows, the share of those who believe that working with teams increases and for the organizing internalized accounting, the share of respondents that do not have a team performance, is reduced.

Opinions regarding the degree of having the knowledge in financial accounting field by managers, in general, show that their level is quite poor. We believe that this situation should be remedied by attending training programs, trainings, given that the companies must have a management team to ensure their economic viability and financial accounting for this knowledge are essential. Owning financial accounting knowledge by managers / administrators varies depending on the category of companies, form of capital a field of activity. Despite the precarious level of accounting knowledge, unfortunately, data processing reflects the lack of interest to participate in training courses / training in finance and accounting, irrespective of the costs incurred. Interest varies depending on the category of companies, the majority of the ones interested are from large companies.

Q7 Valuing ethics, creativity and responsibility in capitalizing accounting information

Respecting ethical standards is crucial in the process of achieving and providing information necessary for the proper management of the business. In section 2.6. I captured opinions of some authors regarding ethics, unethical behavior, getting to the standards of the accounting profession ethics. We have shown that by the behavior of professional accountants we achieve creative

accounting, seen most often in the literature through its negative side. I argued how creative accounting can pursue different objectives, depending on the interests and the accounting policies of the company, its development can be seen in parallel with the concept of true and fair view, I achieved, through literature review and personal opinions, a summary of the main techniques and creative accounting practices as well as the "negative opportunities" generated for the ones who handle accounting information being connected directly with transparency of accounting information and its reporting.

We conclude, however, that by the creativity of accounting should be generated primarily positive effects on management and the other users of information, because it requires association with professional judgment, capacity for analysis and synthesis of information highlighting their usefulness and transposing them in essential information.

The valuing of ethics, creativity and responsibility in capitalizing accounting information was identified through six operational variables. The collected data resulted in the following main points:

- In the companies surveyed, every standard of professional ethics is largely respected. It is noteworthy, however, that none of the companies surveyed does not consider that there is one standard of professional ethics that is respected much more than others.
- Respecting the principles of Ethics represents very much an opportunity for capitalizing and using accounting information in management.
- The difference between scores obtained for standards of professional ethics and the opportunity of compliance of standards, leads us to consider that closer monitoring is required regarding ethics. As long as managers have doubts related to professional ethics on those who organize and lead accounting, the risk by which information is useless by distortion, is higher.
- The majority of respondents 88,04% strongly disagree with its perception that creative accounting is fraud.
- An overwhelming majority of 92,36% of respondents see creativity as an opportunity for capitalizing and utility of accounting information in management. Our view is similar to the majority because we believe that being creative is not to apply negative or avoidance techniques, but should be considered professional judgment in exercising legal limits.
- From all companies surveyed, 82,72% say that they use creativity in using accounting information. To track the link between positive and negative techniques applicable for the capitalization of accounting information, we reorganized the reasons involving creativity mentioned by respondents. I noticed that none of the reasons of creativity with negative impact on the users of accounting information is used to a large extent by the companies surveyed. It prevails in this category the reason of decreasing the impact of taxation. The positive impact of creativity is evidenced primarily by professional judgment in interpreting legislation, establishment and application of policies, the reason mentioned by 93,98% of respondents. From the research can also be taken out the reasons why companies do not use accounting creativity, synthesized mainly in the fear that the state control bodies would enforce their own views and in the procedures which do not allow creativity.

Q8 The analysis of meeting the demand and supply of accounting information

Given the complexity of research under this objective, we have focused on meeting the demand and supply of information from the perspective of the opportunities that may emerge for management. Thus, we didn't consider what it is that management needs but the benefits / opportunities that managers can get through receiving and transmitting accounting information required or the limits they encountered.

In subchapter 1.4. we presented information and sources needed for different categories of users. The primary contribution is the breakdown for each type of user identified according to the references, the needs and the sources of information available to them. I found that the needs are multiple and accounting information finds its usefulness for everyone, especially in management, in terms of goal setting, decision-making, monitoring and evaluation. But for information to prove their opportunity, they must first be requested.

Analysis of the collected data for identifying availability of companies to provide accounting information to external users, lead us to conclude that, in general, companies are somewhat willing to provide accounting information to those who request it (score of 3,31 – medium level). In terms of a more detailed analysis based on the nature of applicants, it was interesting to note that the availability to provide is more evident when the applicant involves possible funding (financial institutions, potential investors or existing investors, suppliers). The employees and the state are of no interest for companies in providing accounting information, because there are not benefits identified.

The general conclusion regarding the respondents' opinion on the impact which the supply of certain accounting information to external users might have on management and the company in general is that opportunities are limited. It is considered that the financial statements are the main documents that can bring benefit to management (score 4,06) probably because they offer the annual / bi-annual mirror of the company and may underlie the various analyzes by calculating specific indicators. Regarding custom documents (confirmation of balances, stock situation, property situation, etc.) the managers do not identify the offered opportunities. We hope that in the future for all parties to realize the benefits which the transferring, analysis and retransferring of various accounting documents and statements can have upon the management from the perspective of all its functions.

Transparency has been and will always be an issue. This conclusion is also drawn through this research, most companies surveyed from Development Region 7 Center declared themselves neutral in respect of the principle of transparency. For large companies, the largest share moves in the area “largely”, while small and micro companies are positioned in a neutral area. Depending on the form of capital, we found that the majority of foreign capital companies realize the need to respect the principle of transparency.

Regarding the requests submitted by external users, very often these ones require statements of receipts or payments, an interesting conclusion if we consider that from the responses centralized before one can consider that these statements do not bring opportunities to the management. We believe that the high score is due to the mandatory annual inventory which, along with classic inventory of stocks and other assets, requires also an inventory of assets and commercial liabilities, operation that can be performed by these situations of confirmations. It is only to carry out an analysis to prove their usefulness.

In the hierarchy of the most requested information by managers first in rank are the statements on receipts / payments, fact which can demonstrate the tracking of cash flow and these are followed by the state of stocks.

For analyzes to be useful to management, they should not rely only on internal accounting information. There are required analyzes based on informations requested to the partners. A selective survey revealed that a majority of 87.04% of the companies surveyed are requesting to the business partners accounting information. But if we analyze the reasons, however, the situation change in terms of the need for the information, as the main reason is the need for inventory. A majority share, but much lower percentage (59.92%) was calculated for the variant according to which accounting information is required because they contribute to winning trust of the business partner.

Regarding the reasons for which there is no request of accounting information from partners, from all respondents who said that they do not make such requests, most said they either are not interested or that the business partners are not willing to provide accounting information. We recommend that managers consider „Business opportunities are like buses, thhthere is always one more to come” (Richard Branson) and if they do not require accounting information necessary to be able prepare, there is the possibility that the bus line is neutralized.

How many of us, as professional accountants, have we not experienced any difficulties or have we not raised questions regarding accounting monographs, profit tax, or checking the partners in terms of VAT or business continuity and other cases. Such situations have implications for the firm especially from a fiscal perspective but also from the informational point of view and in order to solve them we call on external sources of documentation. The analysis of data regarding the frequency of use of external sources of accounting information (excluding those obtained from business partners) reveals that very commonly are used legislative regulations (score 4.64), but their usefulness is not highly appreciated, the score being 3 00. The information posted on other web pages is commonly used by respondents, being considered most useful for the management. Based on scores obtained from other sources of information specified in the questionnaire, it is necessary that institutions such as ANAF, CECCAR, CCIA should pay more attention to information posted, because they are considered to be unnecessary for the management. In particular regarding ANAF, a state body with special importance on companies and their management, we believe it is inexcusable not to find methodologies, case updates, to be so very difficult to find the information.

Q9 The analysis of the control and audit opinion in relation to ensuring opportunities for improvement of accounting information through certification and increase of its utility for management

By subsection 2.7. of the thesis we sought to capture the need for internal control and audit quality assurance and certification from the perspective of accounting information, addressing the opportunities and limits generated. Subsequently to the definition of the two components, by the bibliographic study and exposure we have presented the usefulness of internal control and audit in generating opportunities for improvement of accounting information and the assurance of the utility of information for management. We stressed that it is for managers to decide which are the priorities pursued through internal control, so that the resources needed will be allocated efficiently and procedures will be established in terms of the objective. Another conclusion drawn is that internal auditors and managers need to coexist and work as partners. Its purpose is not to find the guilty and to punish, but to support management in achieving the objectives, identify and eliminate possible risks, this to become a necessity and not an obligation. Furthermore, we showed that although primary responsibility is to provide accounting information should be the management’s task, the audit is to certify and bring into focus issues from the perspective of user information, being thus the interface of reporting and quality of information.

Respondents' opinion on internal control is that this somehow contributes to the generation of useful information, an opinion that is contrary to the general trend exhibited during subchapter 2.7. It was also highlighted that there is a direct relationship between positive perceptions regarding internal control and influence category / field of activity of the companies confirmed. Regarding the auditing we conclude that respondents consider that internal and financial audits prove their worth by supporting largely responsible reporting, certification of accounting information, increase confidence, offering opportunities for exploitation and management

accounting information utility. This positive perception varies directly according to the category in the company.

Q10 Knowledge regarding the opinion on the quantification of social responsibility actions in the accounting information, in terms of opportunities of capitalization and utility for the management

The main contributions made in the thesis, section 2.2., lie in emphasizing and arguing that the regulation of the quality characteristics is not sufficient because, for accounting information to be qualitative it must adapt also to the requirements of corporate social responsibility (CSR) and integrate the reporting action taken in this direction. Furthermore, we presented our vision of quality cost-benefit ratio in terms of responsible accounting information, each being addressed through the principles of CSR.

Based on the opinion mentioned above, by the goal of research we concluded that in general the respondents have a neutral view on the need for quantification of CSR actions in the accounting information reported but we captured, however, the largest share of those who believe that integration is necessary in large and very large amount. Analysis in terms of category and form of capital of the companies has highlighted the need to quantify the direct link with the accounting and reporting of CSR activities. The associations made have proved that there is a direct link between utility for management of the quantification and reporting of CSR actions and accounting firms category.

One should appreciate that from the point of view of the companies from the Development Region 7 Centre, the costs generated by integrating CSR actions in the accounting information are below the level of benefits, which demonstrates their availability to perform them. The main opportunities generated for management and the company consist of the increasing of the visibility with positive impact on business development, attracting better prepared human resources, trusting business partners, attracting potential investors, transparency of accounting information and management decisions. Regarding the limits, we have identified mainly professional accountants' reluctance; difficulties may arise in quantifying the additional costs, the lack of a culture of CSR in Romania. A final conclusion shows that CSR principles in the collection, processing, analysis, use and supply accounting information are somewhat respected in the companies included in the research sample.

In this context, we believe that legislators should consider a modification of the reporting forms to show that these actions are important. On completion of writing the thesis, we found that such a change has already been considered by introducing the reports half-yearly (and perhaps in the financial statements for the year 2015) with Informational Data, a field in which there are presented costs on environmental protection. We believe this is a step towards a „green” accounting and which will have positive effects both for companies and for society.

Q11 Perception regarding the annual financial statements as source of information in the company management

We considered that management objectives of financial statements lie in providing a true and fair view of the financial position, performance, equity modification of cash flows of the entity for the period, useful information in evaluating strategic plans, objectives and management performance. But how to do a proper analysis if the financial statements are not what they should be - the real mirror of the company, its true image. The main contribution made by section 3.1. lies in deepening the concept of true and fair view, both the bibliographic study, and also by their own opinions. Also, given that the specialized literature shows moreoften the financial

accounting and its products in terms of operations, we have captured the importance of financial statements through the opportunities of information for management, highlighting the fact that the accounts are a common and inexpensive way of managerial communication, by which the users are being able to obtain information regarding the financial position, performance or changes in financial position of the company. We have also identified the limits brought to the exploitation of the information which they present.

From the perspective of utility for management, the research showed that most respondents consider that the accounts are an effective means of communication between different users of accounting information, thus being highlighted their informational role. The role of financial statements to support managers in knowledge and analysis of financial and economic reality is also highlighted by respondents. From the perspective of opportunities to exploit accounting information taken from the annual financial statements there are considered as most important the financial position and performance analysis, the support of managers in developing strategies and setting goals as well as in developing management tools. However, these are only some opinions. But the truth in the companies surveyed shows something else, observing that although the managers of companies from Development Region 7 Center acknowledge the importance of financial - accounting language, of the accounting information, unfortunately the capitalization and actual use are greatly reduced. In other words, the „*theory is theory, but the practice is killing us!*”

Regarding the extent to which the financial statements give a true and fair view, the research shows that this requirement is given to a large extent.

Q12 Knowledge of the options regarding the calculation of financial ratios as an operationalization of the information provided by financial accounting recovery

Subchapter 3.2. was conducted from the perspective of the main financial constructions based on information taken from general accounts. We reiterate the statement made in the approach, that is that I aimed not to present indicators / rates / tools in terms of calculation methods, but to provide a summary of its usefulness and limitations in the company's management. Incidentally, this is the main contribution, given that at most times these constructions are analyzed through computational methods.

In this context we believe we can speak of a special series of some absolutely fundamental constructions in the general management of the company. We presented, based on a rich documentation the instruments of financial balance given the fact that the knowledge of balance is of interest to any information user. The presentation has captured, in an original way, the meanings for the management; it is an approach also from the perspective of static instruments and dynamics systems. We approached also the indicators of the financial position, for a better understanding, these are grouped by category (rate structure of assets, rate management, liquidity and solvency ratios) and, keeping the same register, with an emphasis on managerial meanings for each one of them. Financial performance was presented by using the management balances, rates of return and performance indicators of the capital market.

Finally, the risk was a last opportunity for capitalizing of information provided by the general accounts, and we analyzed the key issues concerning fundamental categories of risk from the utility perspective offered in management. The capitalizing the accounting information for understanding risk is a complex process, that starts with the establishment of an infrastructure that requires the full involvement of the management team, continues with identifying, analyzing and assessing risk, taking measures to avoid or minimize losses and this includes the identification, analysis and selection of alternative measures of risk control and performance evaluation.

All these issues were supported by selective research by which I aimed to identify realities regarding the effective capitalization of information for the management, informations generated by the financial accounting system. Unfortunately, the conclusions are not encouraging, the capitalization being directly dependent on the category of the company. Regarding the analysis of financial position, most respondents said they did not use any indicator and for those who are conducting such analysis, managers are often interested in borrowing rates, followed by liquidity and solvency. The results are not conformable with our view, because we felt that the establishment of the state of liquidity and solvency is one of the most important axes of turning the information presented in the annual mandatory reporting, management is able to know the company's financial health. Diagnosing the disease of the suffering company, appreciation of chances of cure, prescribing a good treatment is in fact the premise of capitalizing the accounting information.

For the financial performance the situation was a slightly better, most respondents stating that they use at least one type of rate / indicators / construction analysis, often drawing on financial instruments accounting information for determining profitability. Using rates of return makes it possible for managers to make a comparison in time and space, that allows comparing entities that have obtained the same results, but with different efforts.

As regarding financial stability, most firms in the sample are concerned with capitalization of the accounting information in this direction, and generally the cash flow statement is used. In conclusion, the information provided is appropriate for users of accounting information in general and to managers in particular, because it provides a basis for evaluating the company's ability to generate cash and cash equivalents and assessing its needs to use cash flows in question.

The research also highlighted the direct link between the degree of information request which aim the position, financial performance and balance class companies.

Regarding the managers' interest for risk knowledge that can affect business continuity, we concluded that this occurs at a medium level, highlighting the direct relationship with the category of the companies. The companies in the industry are most interested in knowing the risks. The reality of capitalizing the information for risk analysis is sad, a majority of 62,79% of respondents saying it does not evaluate any type of risk. I noticed, however, the share of 20,27% of those who stated that they intended, because it contributes to identifying the weak points of the activity, allowing decisions to be taken before it is too late, they realized the importance of following this research tool, allowing improvement of the activity with the purpose of future development etc. A percentage of 42,52% of those who say they do not assess risks stresses that they will not do it, mainly because they consider it not to be useful, the business is good and it is focused on areas where there is no competition (and we would also add for the time being) involves additional costs, the difficulty of analyzes etc. Of those who assess the risk, they often focus on finance.

Q13 Knowledge of options for the calculation of costs as an operationalization of capitalizing information provided by management accounting

The contributions brought by subsection 3.4. consist in describing, based on a rich bibliographic documentation, the concept of cost as an indispensable tool in the general management of the company, inventory cost categories, disclosure of the methods used for determining and tracking costs, the main contribution is related to the fact that we aimed capturing the opportunities limitations of each of these methods. Regarding the captured aspects, the general conclusion is that the management and organization of accounting should be one of the main objectives of managers to determine, as accurately and in time, the costs of conducting the business of the company.

Although the usefulness of the information of costs is undeniable for management, the research has revealed that only 48,50% of the companies surveyed say they have implemented a system of costing, 30,23% don't have such a system but plan to implement it, while 21,26% did not show any future interest. The implementation of a calculation system is dependent on the company and the field of activity. Most often they use the global method and the hidden costs are not included, the main reason being that until now they were not aware of this possibility.

A simple understanding of costs is not sufficient. The cost can be appreciated as a real factor of influence on managerial decisions only in so far as is realistically determined and appropriate, materializing as a relevant cost. Given the confidentiality of information provided by management accounting and implicitly of the related costs, we believe that there is no impediment for managers to ensure that they achieve real and correct informations. We recommend to managers to try to focus more on the ABC method because it is not just a calculation method but a performance management tool.

Q14 Knowledge of the options regarding the use of accounting information in taking financing, investment and dividend decisions

In subchapter 3.5. we presented and analyzed in an original manner, but thoroughly scientifically based manner, the specific coordinates for capitalizing accounting information in order to take financing and investing decisions, as well as for the determination of the dividends' politics.

Regarding the choice of financing alternatives they must make judgments about the opportunity of their risks, the cost which it incurs, the security system, each with its own significance. Accounting information contributes to supporting the management in the adoption of a financing decision, regardless of funding sources to which they call (internal or external) given that what they offer in a row form should be converted into specific indicators based on which financing alternatives are to be analyzed.

Bad investment decisions cause financial losses and any company, no matter how powerful it is, can make a limited number of mistakes before reaching the brink of bankruptcy. Instead, a good decision is a great premise for profits and therefore an increase in the company's shares on the market, thus leading to an increase in investor's interest in the company, and not least to its development.

Dividend policy should be a matter of rigorous analysis and not a random adopted one, because finally it is a liquidity problem, a problem of management skills, problem of multiple taxation with consequences for the whole company.

For each of these decisions we created images with the possibilities of the use of accounting information, the approach being achieved in terms of utility of the management.

The reality inside the companies surveyed show that the accounting information is very little used or not at all for investment decision making, financing and dividend distribution and between integration of accounting information and the companies category there is a direct in the decisional process. We wonder how can managers / administrators answer before the stakeholders when their decisions are subject to failure if there are not presented at least calculations minimal for showing the current situation, to develop projections which should show, for example, the need for investment, its recovery, the choice of funding sources etc. In our view it is impossible.

Generally, managers believe that the accounting information is useful in taking the decision to invest, and the main opportunities are considered to be the calculation of specific indicators, the determination of the recovery term and the calculation of the cost of investment.

The most important opportunity for using accounting information in taking the decision of financing is the ability to analyze the necessary guarantees for financing. Managers however

consider that the usefulness of accounting information in the choice of funding sources is limited, but the conception that we consider to be incorrect, because, in our opinion, all the other opportunities (opportunity, costs, security, risks) ultimately determine the source choice.

If in case of investment and financing decisions, the respondents opinion highlighted the usefulness accounting information in a large way, relating to the decision / policy of dividend, this has no longer the same importance, the score was 2,49 which places it on the scale at „little”. On the one hand we could say it is a justified opinion, because the decision regarding the on the allocation of the result lies with AGA. However, managers / administrators have the role to inform on the opportunity to grant dividends, the opportunity is derived at least in the liquidity situation of the company or development policy, for each of them accounting information is required for substantiation and conviction. Reality shows that the companies surveyed, most often, prove that the the decision to distribute the result on dividends is taken at random.

Q15 The perception and analysis of options regarding integrating of accounting information in the methods, techniques, tools used in the company's management

Based on a rich and current bibliographic documentation, especially from foreign literature, we achieved a presentation and an analysis in an original manner of the main methods and management tools that integrate accounting information, we captured their importance, the need for use, the features. We analyzed the ABC method, the ABM method, the CBA model, cost-volume-profit analysis, budget, Balanced Scorecard, KPI, dashboard. We believe that although there was perhaps too much synthesized, the highlighted aspects can consist atrue benchmark for all those interested, and it has strong practical feature.

The general conclusion of the research on the current integration of the companies in the Central Region of accounting information in managerial system is, that this has a medium level (score 3.00). Between integration of accounting information in general management and the category of companies exists a direct connection. The question is the following: how can a company operate if it does not integrate the accounting information in the managerial system? Data analysis shows that availability is more evident than the reality of things. The general score of 3.33 highlights a slight intention of some managers to integrate the availability of accounting information, but the amount obtained is higher than observed reality. Most companies (56.15%) say they do not use any management tool that integrates accounting information, and I might add that they also do not use tools which do not integrate this information. Among the methods / tools / techniques managerial used, most often companies turn to the budget, which is mentioned by 35.22% of respondents, and in walking distance there is the economic and financial analysis. We must admit that tools are relatively available to everyone, allowing the identification of strengths and weaknesses of an organization.

Another conclusion reflects the extremely low percentage of those using modern methods, given that we believe that the dashboard is a tool that can be applied regardless of the company size (being adapted to). Depending on the organization, usually companies that apply various methods that integrate accounting information are based on their internalized development. Regarding the frequency of application, most respondents use the methods of management that integrate accounting information constantly, with periodic analysis which shows interest in the continuity principle.

By centralizing responses regarding the opportunities and limits of using methods / tools that integrate accounting information, I noticed that they are consistent with the views expressed in the paper. Most respondents believe that the integration of accounting information is essential especially for analysis of the insurance and use of resources used to support specific management functions or elements generating realistic assessment of the financial position and performance.

Q16 Knowledge of the measures taken into account by managers / administrators in order to improve capitalization of accounting information

Given the conclusions of exploratory research - which highlighted the multitude of possibilities of recovery and the usefulness of accounting information - and selective research – by which I captured opinions and identified facts that characterize companies in the Development Region 7 Center, we consider it necessary for companies especially the micro and small categories, to adopt appropriate measures for the capitalization of accounting information.

The most important measure which companies take into account in order to capitalize accounting information regarding its utility for the management lies in carrying out permanent analysis, but also a better collaboration with partners regarding the request of necessary information. Companies take into account the involvement of managers, an enhancement option which, based on the conclusions of all this research, we believe that should be adopted by more companies than the 34.88% who opted for this measure, the substantiation of pricing based on cost analysis and implementing a system of cost calculation (also an option that should be considered by a much larger share of respondents) etc.

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As a general conclusion of our approach, we hold the view that by the generated information the accounting contributes to the development of the entity, to the ensurance of a normal and efficient circuit of capital, to the promoting of a scientific and technical progress, to the harmonization of relations between investors and partners increase efficiency. The role of accounting in management consists in analyzing and highlighting the universal aspects, characteristic for a „healthy” company management and the continuous capitalization of accounting information must become a prime concern for the management of Romanian companies.

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