

**1st December 1918 University of Alba Iulia**

**ABSTRACT OF THE HABILITATION  
DISSERTATION**

***CONTRIBUTIONS AND RESEARCH ON THE  
ASSESSMENT OF DIGITALIZATION'S EFFECTS  
ON THE ACCOUNTING PROFESSION***

**Committee on Economic Sciences and Business Administration**

**Habilitation Area: "Accounting"**

**Candidate: Mihaila Svetlana - Doctor since 2013 - Doctoral  
Diploma in the Field: Accounting**

**Alba Iulia, 2022**

## ABSTRACT

The habilitation dissertation "CONTRIBUTIONS AND RESEARCH REGARDING THE EVALUATION OF THE EFFECTS OF DIGITALIZATION ON THE ACCOUNTING PROFESSION" presents the professional and research results of the scientific and academic activity in the field of "Accounting", from the moment of the doctoral thesis presentation, in 2013, until now. The main results of the research activity, as well as elements related to the bibliometric analysis of the blockchain - accounting binomial in the eradication of the phenomena of economic crime, are presented in the first part. The predictions of professional career growth, respectively in research and teaching activity, are disclosed in the second part of the habilitation dissertation, as well as the potential means of putting them into effect.

The thesis of ability, begins with the part of "Introduction" which presents the motivation of this independent research in the scientific field of *Accounting*, part of the fundamental field "Economic Sciences and Business Administration".

The introduction outlines some of the most pressing issues identified in the current economic context, which is characterized by the acceleration of the globalization process, the velocity of economic digitalization, and the intensification of economic crime, all of which necessitate the identification of viable solutions in order to be able to manage this area of interest successfully.

In this regard, we believe that widespread adoption of *blockchain* technology could be a viable solution for reducing the phenomenon of economic crime, a global threat, with this aspect being influenced significantly by a positive perception of the accounting profession in general, as well as a wide range of stakeholders. At the same time, it's critical to understand how professional accountants perceive the digitization process, which will probably result in significant or even fundamental transformations in the profession in the near future. These issues were also the *motivation* for the research conducted in this thesis, and the *findings* are the foundation of the research presented in this thesis.

Also in this section is presented the structure of the thesis, in accordance with the Romanian legislation in force, which includes the description of each chapter in compliance with the requirements imposed by the scientific field "Accounting". The *Abstract section* contains the main elements, exposed and analyzed in the thesis. The introduction section is followed by a section on scientific accomplishments, which summarizes the primary research directions explored and on which this thesis is founded, namely:

- bibliometric analysis of the blockchain-accounting binomial in eradicating the phenomenon of economic crime;
- assessing the perception of professional accountants regarding the digitalization of the profession.

**Chapter I** of the dissertation presents studies focused on the issue of the blockchain - accounting binomial with important effects on reducing the phenomenon of economic crime. We performed a bibliometric analysis of the blockchain - accounting binomial in eradicating the phenomena of economic crime in order to elucidate these issues. Using the clustering method, the scientific investigative approach was able to map the link between *blockchain* technology, accounting, and economic crime, providing results that can serve as a real help, not only for legislative bodies because it could allow the development of a regulatory framework to prevent or reduce the phenomenon of economic crime, but also for an important category of stakeholders, represented by IT scientists, accountants, and other financial experts.

**Chapter II** of this scientific paper is an applied study following the investigative scientific Directorate, in the sense that, after identifying the network of links between *blockchain* technology, accounting and economic crime, using the clustering method, we wanted to quantify the effects of digitalization on the accounting profession by managing a structured questionnaire which evaluated the perceptions of the book-keeping professionals about the digitization of the profession. The quantification of the effects was achieved by applying econometric modeling procedures. The results obtained are materialized in the elaboration of three econometric models that outline the profile of the professional accountant, namely: *Model nr. 1* – The profile of the professional accountant depending on the availability of training in the conditions of full digitization; *Model nr. 2* – Profile of the professional accountant according to the availability of training under the impact of the research - innovation - development activity (RID) and *Model nr. 3* - The profile of the professional accountant according to the availability of training in relation to the risks of implementing the commercial policies related to financial instruments in the context of the new changes assimilated to the transactions on the cryptocurrency and *accounting blockchain* market.

In this thematic area, starting with 2013, I have created and published the following scientific papers:

- 4 scientific papers rated Web of Science, with AIS greater than 0.15, of which 2 are in the Economics category;
- Over 35 papers published in international databases;
- Over 50 articles published in international conferences, 2 of which were published in ISI Proceedings;

Nine of the aforementioned works obtained honors and medals at various innovation salons, as well as a certificate of registration of the objects of copyright and related rights.

The significance of the research was consolidated at a selective level in:

- mapping the network of links between blockchain technology, accounting and economic crime, using the clustering method;
- elaboration of the structured profiles of the professional accountants in the era of digitization by quantifying the availability of improvement: in the conditions of integral digitization; under the impact of research - innovation - development (RID); in relation to the risks of implementing trade policies related to financial instruments in the context of new changes assimilated to transactions on the cryptocurrency and accounting blockchain market.

*In the second part of the habilitation dissertation, respectively in Chapter III*, are presented the plans for the evolution and development of the scientific and academic professional career, respectively research/teaching directions and ways of action for their implementation, in accordance with the areas of scientific interest described in the first part. The professional career will focus on two main directions: educational activity and research activity. Given the professional training in the field of Accounting (bachelor's, master's and doctorate), the research departments focused on this scientific field.

In terms of research and teaching, they will be carried out on the basis of expanding on previously obtained results, because these findings have received widespread recognition at both a national and international level, with awards at international invention fairs. In addition, I am committed to engaging in research in the field of accounting in general and digital accounting in particular; to contribute to increasing the quality of scientific content by researching the typology of the profession in the context of new challenges; to disseminate the research carried out through scientific papers with maximum international visibility: as well as to carry out the research in an institutionalized framework considering that the experience gained as a project member qualifies me for the organization and future management of large interdisciplinary research projects. The research directions will be focused on the introduction of new topics for debate on the application of information technologies, the courses they support, and student group meetings, as well as the improvement of teaching methods, the adaptation of information material and the training process to the requirements of the business environment, while taking international perspectives into account.

Bibliographic references that scientifically support the notions given in the habilitation thesis are included in the thesis's final section. The cited scientific material, which includes the candidate's personal contributions as well as the bibliographic references on which the thesis chapters were based.

Date 15.02.2022

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