

**MINISTRY OF EDUCATION**  
**"1 DECEMBER 1918" UNIVERSITY OF ALBA IULIA**  
**FACULTY OF ECONOMIC SCIENCES**  
**DOCTORAL SCHOOL OF ACCOUNTING**  
**Commission for Economic Sciences and Business Administration**  
**Habilitation Field: Accounting**

**SUMMARY OF THE HABILITATION THESIS**

**ACCOUNTING INFORMATION – COMPASS IN THE  
ERA OF SUSTAINABILITY. NAVIGATING FROM  
MODERN MANAGEMENT AND FINANCIAL  
PERFORMANCE TO INTEGRATED REPORTING AND  
SUSTAINABLE BUSINESS DEVELOPMENT**

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*Alba Iulia, 2024*

## SUMMARY

Continuation of the doctoral thesis "Extending the usefulness of accounting models in measuring the economic and financial performance of economic entities," defended in 2015, at the "1 Decembrie 1918" the University of Alba Iulia, Faculty of Economic Sciences, in the field of Accounting, under the coordination of Professor PhD Tatiana Dănescu, my research activity in the last nine years has been carried out on topics that align with the disciplines taught at the Faculty of Economic Sciences, University of Oradea and the challenges on accounting, sustainability and sustainable development.

The habilitation thesis entitled *Accounting information – compass in the era of sustainability. Navigating from modern management and financial performance to integrated reporting and sustainable business development* presents the scientific and research contributions made since 2015 after obtaining the doctoral degree to obtain the habilitation certificate in the field of *Accounting*. During this period, I conducted research individually and in a team with colleagues from Oradea and other universities in the country. The research topics, which are multiple, complex, exciting, and topical, are significant as they address key challenges in the field of Accounting and Economic Sciences, particularly in the context of sustainability and sustainable development. Before presenting the published papers and the research results, I conducted a bibliometric analysis of my research based on the seven papers indexed in Web of Science and the 12 indexed in the Scopus database, illustrating several thematic research groups and the links between the keywords proposed by the author, keywords plus and index-keywords. I designed this bibliometric analysis in order to express an image of complex, coherent, and specific links to my academic activity.

The habilitation thesis is structured in three parts: the first part highlights my scientific contributions, providing an overview of the research, the second part presents the guidelines for academic career development, providing an image for future endeavors. The third part presents the bibliographic references, ensuring that the research is well grounded in the existing literature.

The first part of the thesis presents the scientific approaches and the results of the research on two themes, structured in two chapters, which converge in the same direction: that of providing quality accounting information helpful in directing the company, like a compass, towards a sustainable business with sustainable development.

The first chapter presents my research reflected in papers published in various journals – indexed Web of Science or BDI – or in volumes of international conferences – which aims to generate informative material in accounting through the voluntary or imposed nature of the information provided, both in terms of the two accounting models and the artificial intelligence tools increasingly often and widely used. In the second part of this chapter, there are applied researches on the accounting information on the role of fixed asset resources in the company's economic growth and modern ways of optimizing and managing inventories with the help of neutrosophical fuzzy numbers.

Chapter two is dedicated to integrated reporting through which the company provides information on financial or non-financial performance, the risks and challenges encountered in carrying out its activity, and the solutions found for a sustainable future and sustainable development. Starting from the study of the specialized literature and using the results of its research, reflected in papers published in various journals – indexed Web of Science or BDI – or in volumes of international conferences – this chapter presents research on various perspectives of performance and the role of managers in measuring it, research on risks and protection in the state of uncertainty of companies in conditions of crisis or extraordinary events, as well as analyses on the disclosure of financial, non-financial and business sustainability information through company reporting. As a continuation of the doctoral studies, part of this research focuses on the importance of performance analysis from the perspective of cash flows, offering practical insights for companies.

The second part of the second chapter presents my research activity regarding periods of crisis or extraordinary events as challenges in resource management and whether their effect represents favorable or unfavorable factors for the activity of the economic entity. The results of my research are on the risks, challenges, and solutions that companies have found in the storm of the COVID-19 pandemic, and whether the challenges of the pandemic period could have been avoided to a certain extent if economic entities had taken protective measures in quiet times. Thus, analyses of the capital held by companies, the risks that hover over them, and the willingness of companies to be transparent in disclosing problems and solutions are presented. The end of this part presents research on the effect of the COVID-19 pandemic, a period in which some companies prospered, and others closed their activity.

The last part of the second chapter provides research results on companies' ESG reporting and efforts to achieve the Sustainable Development Goals, interest in achieving the SDGs and reporting by accounting professionals, through integrated reporting, on the status of companies'

efforts in this regard. The research continued with assessments of accounting professionals on the SDG objectives and the impact on the sustainability reporting of companies and governments. Finally, I presented the research approach on the link between sustainable reporting of business performance through an integrated financial and sustainability indicators (ESG) approach.

The second part of the paper presents my perspectives on scientific research and teaching career development. Personal achievements are presented from professional and educational perspectives, as well as didactics, scientific research, and other activities. The recognition of my professional activity and prestige is presented through the various commissions within the University of Oradea, the projects I have been part of, and the fact that I am a lecturer trainer at CECCAR. The university career development aims at achievements in teaching and research, activities that I want to intertwine naturally. The objectives regarding the didactic activity focus on modern teaching and assessment methods that stimulate the participation and involvement of students in the course/seminar classes, the development of their teaching skills, the guidance, support, and training of students in the preparation of final studies and in the organization of scientific events. The objectives regarding the development of the research activity are to capitalize on the results of studies and research by publishing articles in journals with a high level of evaluation, the accumulation of citations in recognized publications by increasing the quality of scientific research, participation in national and international scientific events, internships in universities abroad and in research projects/grants in order to address research topics with a high level of applicative and interdisciplinary.

The third part exposes the bibliographic references associated with the scientific works presented in this habilitation thesis.

These are my professional, academic, and research achievements, as well as my proposals, objectives, and aspirations in pursuing the development of my academic career, which can constitute arguments to support my obtaining the quality of a doctoral supervisor.

04.11.2024

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