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ABSTRACT OF THE PhD THESIS

**TRENDS OF DEVELOPMENT IN THE ROMANIAN
ACCOUNTING IN THE CONTEXT OF ITS
EUROPEANIZATION AND INTERNATIONALIZATION**

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1. Keywords:

- Accounting information
- Accounting principles
- Accounting referential
- Anglo-saxon accounting model
- Big data
- Cloud Accounting
- Company's heritage
- Conformity
- Continental accounting model
- Convergence
- Corporate governance
- Decision support
- European Directives
- Fair value
- Financial and accounting informing
- Financial situations
- Green accounting
- Harmonization
- International Financial Reporting Standards
- Internationalization
- Lean accounting
- National culture
- Normalization
- Professional accountant
- Significance threshold
- Traditional accountant

2. Introduction and motivation of the research topic

After 1989, the long and difficult transition process from a centrally planned Romanian economy to a market economy has involved a functional and accounting reform. It began in 1991 with the adoption of the Accounting Law no. 82/1991, and passed different stages, mostly influenced by foreign models - the French model in the early 90s, the Anglo-Saxon model for the reforms initiated in 1999.

The Convergence of National Regulations with IFRS represents in accounting, at international level, the main problem and concern of the last 10 years. Added to this are the challenges posed by technological developments, socio-cultural changes, economic turbulence, national or globalized, etc.

We believe that the adaptation and evolution of Romanian accountancy in the context of these challenges, is an offering research theme, incentive through its difficulty and complexity for any interested accounting researcher.

3. The necessity of research

The economic and financial community around the world recognize the need for a single set of standards that ensure a high degree of transparency and comparability, which is the mutual desire of all accounting stakeholders. This thing would ensure a permanently higher accuracy in financial analysis of businesses which could result in a more effective capital transfer, due to the increased confidence of investors. Not in the least, using a single set of standards could lead to a decrease of costs by eliminating the reprocessing, conversion and reconciliation services of a set of standards to another, for financial statements of companies operating in different geographical areas.

If the only difference between countries would be the understanding of the application of accounting standards, then a simple translation of them would be sufficient to make the reports be universally understood and interpreted. But each country has a number of political, legislative, economic, social, cultural etc., specific variables which are reflected in the accounting system, leading to the different implementation of the relatively same basic principles. How can accountants go over multiple differences between them, first of all the context in which they operate, and will they be able to "understand" each other in the next years? will they be able to descend from the "ivory tower" and make themselves understood by interested outsiders in the accounting information profession ?, can different categories of accounting standards do more than transform accounts in a language Esperanto, artificial creation, seen as a freak ?, can Romanian accounting adopt this common language foreshadowed in the next years? These are just some questions that we look for an answer in our research.

We are at the beginning of XXI century, the century in which the past is somehow forgotten, the tendency is to focus on the future, where dynamic is being the main characteristic of the most areas of social life. However, internationally it manifests increasingly more concerns about accounting practices and doctrines research from a historical, evolutionary perspective.

Understanding the past can help us understand the present and anticipate the future, so that the analysis of the historical evolution of accountancy is very important not only to make estimations and predictions, but also because development will therefore be more consistent, both in theoretically and practically terms, if we take as a starting point not only present but also the past.

. 4. The research objective

The objective of this thesis is to determine the degree of harmonization of accounting, and the accounting profession in Romania with emerged requirements in the context of Europeanisation and internationalization, the primary objective being to identify development directions and ways of

achieving them. It is a motivating theme and bidding for any professional accountant. Given the importance of this objective, to achieve it, we will implement on our research, laying on a range of partial objectives, grouped into two categories:

a) theoretical objectives

- definition of general conceptual framework and identification of the influence on the regulatory framework of the Romanian accountancy;
- determining the impact on development accounting philosophy information, financial and accounting information;
- identification of connections between national-European-international economies and within the context of globalization on the development of accounting systems and standards;
- highlighting the perspectives of development of the accounting profession in Romania and measures to be taken for connecting the Romanian accountancy with international trends.

b) applicative objectives

- comparative analysis of conceptual frameworks national-European-international (parallel between romanian OMF 1802/2014 - Directive 34/2013 - IFRS) to identify the internationalization of accountancy;
- create cross-correlations between national and international norms in order to emphasize the degree of their conformity;
- highlighting of perception that professional accountants in Romania have up to the profession image in society, but also the factors that can modify their status in the near future.

To achieve the objective proposed by the doctoral thesis entitled "Development Trends of Romanian accountancy in the context of Europeanisation and internationalization" will be considered the following lines of research:

- ✚ determining the incidence of accounting philosophy change, over the content of accounting information;
- ✚ description of the regulatory framework developments in Romania, in the Europeanisation and internationalization approaches;
- ✚ achieving similarities between national and international regulations, highlighting contradictions, asymmetries and harmonics;
- ✚ identifying the ways in which professional accountants in Romania perceive and relate to trends of accountancy as a profession, as a field of education and research, as a practical activity.

5. The research methodology

... will express a perfect harmony between the main research methods, qualitative and quantitative research respectively. As regards the **qualitative dimension**, the research will be based on two methods: **induction and bibliographic study** (methodological approach that can make the transition from individual premises to conclusions). Regarding the

quantitative methods, during the research we will use: **questionnaire surveys, statistical indices, correlations and factor analysis.**

Informational support of the thesis will be represented by reference works from scientific literature, both domestic and international, normative applicable acts, international standards specific for the studied topic, collected and processed statistical data, and various websites.

6. Synthetic overview of PhD thesis chapters

Chapter 1. Impact of accounting philosophy changes on the content of financial information

Considering the trends of development of Romanian accounting in the context of Europeanization and its internationalization, attempting to reveal the actuality of the theme and the research field of the thesis, we discuss some issues related primarily to changes in accounting philosophy situated into an evolutionary stage.

The variety of international events combined with the multitude of cultural influences, legal, social or political led to the development of accounting systems, accounting regulations and practices for recording and reporting different from one country to another.

There are three conceptual accounting frameworks (national, European and international) proved to be a brake on development of financial markets, which raised the issue of a conceptual approach between them, walking on a harmonization, convergence, compliance pathway.

Using the epistemology as a research method or process study we have achieved the proposed objectives about accounting philosophy changes within the content of financial information.

Approaching the issue of the incidence of accounting philosophy change on financial information specific to Romanian enterprises, we have done on three distinct levels: research the overall regulatory environment accounting, general principles regarding the need for standardization of the accounting and changes in Romanian legislation on the path of harmonization with European and international standards.

The need for accounting normalization occurs as a consequence of opening economies of the world to a global market and a swift movement of capital which implies the achievement of a common language of information to external users.

Regarding the conceptual Romanian accounting framework, it is an emanation of the accounting system built on national - European - International report, able to meet the needs of domestic and international multitude of documents elaborated up to now, while the harmonization of accounting proves to be different in the private sector to the public sector, but still with a common feature of Romanian accounting system that is marked by three fundamental steps, namely normalization, harmonization and internationalization.

Chapter 2. Creating a regulated framework for the registration of Romanian accountancy on Europeanisation and internationalization line

The second chapter is meant to highlight the necessity of regulated framework favorable for registration on Europeanization and internationalization line, central place being occupied by corporate governance.

A normalizer is like an architect. He does not live in the house that he had built. Therefore, it is necessary to look at what is happening on the ground. The same question about drawing up the accounting rules. The development of purely European standards, without regard to others convergence, just as the development of international standards focused only on Europe, does not respond at the acceptance of the goal for establishing a common language in a globalized world without a harmonization / convergence process.

The development of communication in economic language in general, and accounting, in particular, calls for unity in speech and thought, imposing qualitative characteristics of provided accounting information, being a necessary condition, but not sufficient to guarantee its quality.

The request for financial-accounting information quality is marked by the agency and governance issues, which we have outlined and commented in an attempt to find solving solutions. We analyzed the phenomenon of convergence in managerial accounting, and the influences of this process on the existing framework in Romania.

We believe that the convergence process will positively affect the companies in Romania, in which the managerial accounting system is deficient. It is necessary and mandatory the active involvement of managers, auditors and external auditors, financial analysts and academics for achieving the real reform.

Neither the theoretical, nor conceptual frameworks of governance are not supported by understanding the basic models after was proceeded, for choosing the system that best suits companies in our country, as the result of the first Governance Code issued in 2001 by the Bucharest Stock Exchange and that only after seven (7) years has succeeded to publish a new code based on values and principles in accordance with the applicable legislation in force.

They were made important steps in corporate governance, but small due to the shift from traditional accounting to the same based on knowledge or application of information technology in accounting. We're just getting started in most development related areas, so that everyone could be a future research axis.

Chapter 3. The opening of Romanian accountancy to international reality. Contradictions, harmonization and compliance.

Have we asked how EU directives are in accordance with International Financial Reporting Standards? but our accounting regulations with European directives or IFRS?

To answer at these questions we considered useful to present every reference in his individuality, symmetry and asymmetry of one another, and a comparative study between the three referential that we finalized through a

statistical correlation between two quantitative variables by using the correlation coefficient Person, which results were cross-checked using analysis software SPSS 20.0.

Underlining certain aspects of innovations that brings Directive 34/2013 compared to the old directive, we can conclude that for the moment, the issue of financial reporting models in Europe seems to be solved in agreement with international reference. For how long? Remains to be seen.

We believe that financial and accounting information oscillates between European directives and international framework of reference, that is why we tried to support this by discussing the three areas, namely: redefining the concept of wealth, aligning accounting principles and accounting information.

Regarding to accounting principles, to outline the evolution of Romanian Europeanisation and internationalization accounting road of, we submitted a comparative table of the principles in the General Framework IASB Directive IV of EEC and Romanian regulations in order of their importance, starting with Law no.82 / 1991 and ending with OMPF 1802/2014.

Defining features of the millennium are given two directions towards which more countries turn, namely the internationalization and globalization, two directions with similar meanings, sometimes mingling but admitting the existence of differences of content.

So now the key word for most accounting specialists from all over the world is the "internationalization" in such a formula that can speak despite the excessiveness of the wording on international accounts.

Chapter 4. The future of accounting and professional accountants

The image of anonymous accountant who spends his days poring over his office computer will become a myth. The professional accountant needs to become a good communicator, have the same quality as any responsible business team.

The future prefigures widespread use of ICT in all areas, all sectors and generally everyone. The accounting profession and accounting, will be in the center and will have the opportunity to give timely responses and the ability to improve the financial position of the entity in which it is organized.

We aimed to identify the main trends in this chapter of evolution for accounting in Romania during the next 5-10 years, starting perceptions of those directly involved -professional accountants.

In the first part we made an extensive review of relevant literature, foreign and Romanian, which addresses the issue of future accounting.

In the second part we presented the results of a survey questionnaire, organized on a sample of 170 professional accountants in Romania. After processing the data so obtained with SPSS 20.0, we synthesized following the most important professional accountants perceptions about their status and developments in the profession:

- ✓ their profession is perceived positively, main associated problems is stress and difficulty to keep informed about the regulations very unstable;

- ✓ be considered as having a predominantly bureaucratic and administrative role within the organization;
- ✓ although pretending as being informed about IFRS, generally they do not see the utility for their organization and consider issues of tradition, mentality as the main obstacle in the implementation;
- ✓ accounting education is seen as deficient in terms of its practical component;
- ✓ is understood the importance of new technologies in work, but they are not very familiar with.

Finally, concluding all data, analyzes, interpretations of this chapter, we can say that Romania is facing in the accounting profession with all the challenges manifested in Europe, and internationally (which we highlighted in the first chapter), but unfortunately, we can not talk in equal measure about a synchronism of solutions.

7. Conclusions and personal contributions

The spectacular development of information technology, liberalization of markets, transport and communications, are factors that have accelerated globalization processes. Because neither Romanian legal or accounting system could not remain unchanged in this context, it began to manifest an increasing challenge for harmonization phenomenon.

It is a fact that International Financial Reporting Standards (IFRS) have become the most used set of standards, about 120 countries around the world having adopted them and implementing them at various stages, but as sure is the fact that differences between national accounting systems represents a major obstacle to a full implementation.

While in numerous studies by researchers worldwide are outlined benefits that would bring the adoption of a single set of accounting standards for quality, the same study shows that a relatively small number of companies choose to implement these standards voluntarily. It is noteworthy that Romania has experienced in the last 10 years various strategies for implementing IFRS: from the mandatory implementation for a large number of entities in the individual financial statements, to the integral and compulsory application of consolidated accounts, or as a second set of financial statements, for a limited number of entities.

A harmonized accounting system can have a significant influence on the establishment of a framework that ensures good corporate governance. This concerns the effectiveness of management systems, processes implemented to lead and control a company, the ultimate goal is to increase performance and its value. We believe it is mandatory involvement as active managers, auditors and external auditors, financial analysts and academics for achieving real reform. Neither the theoretical, nor conceptual frameworks of governance are not supported by understanding the basic models after was proceeded, for choosing the system that best suits companies in our country, as the result of

the first Governance Code issued in 2001 by the Bucharest Stock Exchange and that only after seven (7) years has succeeded to publish a new code based on values and principles in accordance with the applicable legislation in force. In context of the need for the development of accounting and economics in general, we consider it necessary to reform the institutions, a deep reform of infrastructure, because reforming one part of a whole can not produce system change and takeover rules by imitation without any critical or doctrinal research can only generate stagnation.

Certainly, the coming years will be characterized by extensive changes at the accountancy and accounting professional level, the most important drivers of the technological, and regulatory levels. In combination with advanced IT systems, accounting will register a significant increase in the speed and accuracy of information, and increased flexibility to change. Professional accountants and accounting firms will need to provide a package of services that includes, besides "bookkeeping", consulting services and integrated solutions that make the difference.

Connections with various research areas develop new concepts, in the applicable information technology, bringing major changes to the new tendencies of development plan by green accounting, accounting cloud and business intelligence.

B. Scientific Contributions

Following the research, which included consultation of over 100 titles (books and articles) from specialized literature, in keeping with the proposed theme, following the research avenues described in the introduction to the paper, we summarize the major scientific contributions, as follows:

1. To answer the question "how are European directives in accordance with international accounting standards?" and the national regulations regarding compliance with European and international symmetries and asymmetries, we presented to each referential, compared to the other through a statistical correlations using Pearson correlation coefficient, checking their results through comparative analysis in SPSS 20.0. We supported the idea of national-financial accounting information swinging between European and international referential (directives vs. IFRS) by discussing the three directions: redefining the concept of wealth, aligning accounting principles and accounting information.

By analyzing how European and national legislation was aligned with general accounting and international reference framework ***we concluded that:***

- European legislation is generally converged accounting framework and international reference, but can not appreciate that it conforms;
- national legislation conforms with European directives (which became in 2013 a single directive applicable starting with from 1 January 2016), even if there are some deviations directive about Member States, the required period being 25 years;

- accounting principles underlying the financial statements have their origin in international reference more than in IV Directive that hardly embraced the idea of convergence with international accounting standards IAS / IFRS.

Another conclusion we reached is that using the phrase "conformity of Romanian accounting with European directives and the International Financial Reporting Standards (IFRS)" is defective because, as we said, we can speak about a certain degree of accordance with the European directive, but we can not talk about conformity either directly or indirectly, with international reference, fund accounting principles in establishing "rules of the game".

2. To support the view that the globalization of accounting will be possible only when cultural differences between European and non-European countries will disappear, we used a comparative analysis with the IFRS conceptual framework based on the European concept and framework Directive 34/2013 national conceptually based OMPF 1802/2014. The analysis has revealed the existence of an overall accordance rate of 37%, 21% and 42% according to partial lack of conformity, percentages calculated based on the general issues raised. **The conclusion drawn** from percentage rates determined I supported it with a study of the correlation between two quantitative variables based on the Pearson correlation coefficient using the menu-Analyze-Correlated Bivariate of SPSS 20.0. and cross-checked by analysis (cross correlation).

3. Next, we tried to identify the main trends that will mark the accounting of Romania in the coming years, first by presenting a **synthesis of relevant studies** in foreign literature on this issue. The literature was "mapped" on four lines:

- the accountancy development as a professional activity;
- favorite subjects in research of accountancy;
- developing accountancy as practical activity;
- Developing the academic field of accountancy.

The conclusion we reached after the completion of this review was that the accounting profession is in a important moment of its evolution, having to assume a more important role inside organizations in the context of current economic conditions, against a background of damaged public image following the financial scandals of the past 10 years.

4. Following the presentation of the factors that will determine the conversion of accounting practices in the coming years, **we formulated the view** that the most striking factors of influence on the accounting practices will be technological. Otherwise the evolution of these factors led to the transformation of accounting practices and the appearance, for example, the lean accounting (as accompaniment of lean production in lean enterprise) or cloud accounting (due to the expansion of cloud computing technologies).

5. *To identify the perceptions of professionals accountants*

regarding the current situation of accounting in Romania and its future trend, we realized a survey through a questionnaire, which we applied online during March-May 2016 .

After processing the data using SPSS 20.0, we synthesized the following elements about important professional accountants perceptions about their status and the evolutions in the profession:

- ✓ their profession is perceived positively, main associated problems is stress and difficulty to keep informed about the regulations very unstable;
- ✓ be considered as having a predominantly bureaucratic and administrative role within the organization;
- ✓ although pretending as being informed about IFRS, generally they do not see the utility for their organization and consider issues of tradition, mentality as the main obstacle in the implementation;
- ✓ accounting education is seen as deficient in terms of its practical component;
- ✓ is understood the importance of new technologies in work, but they are not very familiar with.

The new rules relied on today's economy causes significant changes in the structure and companies resources, strategic goals, and not least, in the accounting system. It talks about "green accounting", corporate governance, "cloud accounting" and "business intelligence". We're just getting started in most areas related development, so that each may be a future research axis.

8. SUMMARY

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