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**SUMMARY  
PH.D. THESIS**

**POSSIBILITIES OF IMPROVING COST  
CALCULATION IN THE  
ELECTROTECHNICAL INDUSTRY**

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**CONTENTS**

1.	Keywords	2
2.	Introduction and reasons for choosing the research topic	2
3.	Necessity of the research	2
4.	Objective of the research	3
5.	Investigation methodology	3
6.	Synthetic presentation of the chapters of the Ph.D. Thesis	3
7.	Conclusions and contributions	6
8.	Contents of the Ph.D. Thesis	8
9.	References	10

**1. Keywords:**

Electrotechnical industry, perspectives of the electrotechnical industry, management accounting, managerial accounting, responsibility centres, cost calculation, cost, cost calculation methods, the method per orders, the ABC method, budget, capitalization of cost-type information.

**2. Introduction and reasons for choosing the research topic**

In the current economic context in our country, in which the free market mechanisms gradually established themselves and new rules of the game emerged, the mentality of electrotechnical companies and their working methods need to be drastically changed.

Currently, a manager can only be deemed as good if he is able to operate in his decisions with cost indicators, if he knows and is able to analyse a cost calculation, and especially if he knows actual ways of reducing the cost level in the organization he manages.

But what is cost? What are the best ways, methods of mastering and monitoring costs? Is the current cost calculation method effective or is it necessary to implement a new one? How do we monitor the evolution of the company we manage from the perspective of costs? These are just some of the question we tried to answer in the content of this paper whose scope is the electrotechnical industry in our country.

The importance of the production cost also consists of the fact that it analyses and monitors the conditions under which the interdependence between branches and sub-branches, between companies is enhanced, so that what represents a selling price of the products in a certain place, is the cost of the production factors purchased and spent in the manufacturing process in another place. Consequently, price variations are transmitted as an effect propagated in costs.

*Given this transition period, we believe that the effort of this approach is necessary, because in our opinion, the attempt to provide a new vision of cost calculation by implementing an advanced method can determine decision makers at company level in the electrotechnical industry to rethink the directions to follow in order to stay competitive in this tumultuous market landscape.*

**3. Necessity of the research**

In this context of knowing and mastering costs, it is necessary to study the cost calculation methods applied in the electrotechnical industry, with the purpose of improving such methods so that cost calculation should continue to be the “hard core” of management accounting.

The necessity of this paper starts, on the one hand, from the need to improve cost calculation methods emerging on the background of the increasing competitiveness, and on the other hand, from the assumption that the managerial decision should be based on pertinent costs (costs allowing for taking the best measures for the company management), recognised due to their forecasting features which also record hidden or opportunity costs, social costs, and external costs. Due to the fact that decisions aim future activities, the management requests in this respect detailed information on future costs, some of such items of information are not included in the accounting data collection system.

#### **4. Objective of the research**

The fundamental objective of the Ph.D. thesis derives from the complexity and variety of the aspects that reflect the production cost, one of the most synthetic indicators of the economic activity of any company, and which is based on a number of partial objectives, such as:

- determining the impact of the evolution of the society on the conceptual strengthening of the notion of management accounting and its conceptual definition;
- developing the information system of costs;
- finding an answer concerning the measures and actions that can be taken by companies in the electrotechnical industry in order to increase their performance;
- building a new cost calculation perspective;
- identifying the role of management accounting as information tool.

#### **5. Investigation methodology**

Starting from the definition according to which the investigation methodology is a “set of principles, stages and phases, methods, techniques and tools of investigation and scientific knowledge of the economic phenomena”, this will include general and specific approaches structured on theoretical frameworks with correlations on a practical level, meant to support the purpose of the Ph.D. thesis.

In relation to the theoretical perspective, in my opinion the best approach is the constructive one, able to identify distinctive points of view that we can capitalize and develop in own approaches, using mainly the scientific documentation that includes notions and concepts, principles, theories, data and information, methods and techniques of investigation.

The perspective of the quantity research will come as an actual validation of the structured theoretical basis. For the practical part the approach I propose aims both the macroeconomic and microeconomic framework, with methodological developments in the area of the electrotechnical companies. In this context, for the practical part, the stress is laid on the research-action-comparison method, and on the case studies.

The research related to improving cost calculation in the electrotechnical industry can continue by an in-depth research of the problems or by attempting to take into account the adoption of another method, with potentially more satisfactory results than the ABC method.

#### **6. Synthetic presentation of the chapters of the Ph.D. Thesis**

##### ***Chapter 1. The electrotechnical industry and its importance for the national economy***

Currently, the electrotechnical industry is in the leading branch in the industrial development and technical progress of any country, and the development

uptrend of the electrotechnical industry is due to the extensive diversification of the range of products.

The future of the electrotechnical industry at national and international level largely depends on its capacity to take advantage of the high growth potential of certain specific markets, such as the energy supply infrastructure, the energetically optimised buildings, the transport networks, industrial production and the development of intelligent technologies.

Taking into account the potential of the electrotechnical industry, the European climate and energy policies should mainly be viewed as an opportunity, for the electrotechnical industry, to create new companies, new industries and new jobs, especially during the recession. Such measures should encourage long-term investments in the energy infrastructure and should mainly provide highly-qualified human capital, thus strengthening the EU technological basis.

Our country has also recorded an uptrend at the level of the electrotechnical sector, some proof in this respect being the companies in this field that help support the effort of our country to take part to international markets with competitive products.

In order to increase the competitiveness of the electrotechnical industry in the context of the increase in the competitiveness on the international markets, it is necessary to observe the measures that are part of the action plan of our country combined with the focus on the objectives set for 2020.

We conclude that the success and stability of a company on the market depends on how the three dimensions of the overall performance (economic, financial, social and environmental) are kept in the attention of the management. Becoming aware of the sources of competitive advantages and of the key success factors and of their intelligent use creates the prerequisites for organising a management accounting anchored in the company management and for finding the directions of improving activity steering mechanisms and tools.

### ***Chapter 2. Current manner of organisation of the management accounting and cost calculation in the electrotechnical industry***

Starting from the statement of the American economist Bertrand Thompson according to which *“for a manager the beginning of the knowledge represents the exact understanding of the production cost”* we appreciate that in any company accounting and cost analysis play a very important role in the strategic management of an organization.

In relation to the action on costs we believe that they should rather be optimised, and in order to achieve this objective it is necessary to look for ways and means of reducing costs, especially by improving the product design, the processes, the organization and by replacing the cost calculation method.

However, in order to be efficient, a calculation method should be for an enterprise an effective tool in the operative control of all spending caused in the production and selling process, to be an irreplaceable tool for the management of any company.

Consequently, in the current economic and social landscape of our country, marked by the gradual establishment of the free market mechanism, by the assertion of its new game rules, the mentality in the electrotechnical companies as well as their working methods need to be drastically changed. In order to be able to survive, but also in order to carry out a profitable business under the terms of a competition specific to the market economy, the companies in the electrotechnical industry should be pervious to the signals and requirements of the external environment, to have a high capacity to adjust to change, to be flexible in the operating mechanism. Consequently, their entire activity should be designed and carried out in practice in

a new vision, in which cost calculation and cost calculation methods should have an essential role.

***Chapter 3. The white charter of budgeting in the electrotechnical industry***

In the current economic context, companies in the electrotechnical industry should pay more attention to the efficient resource management and to use for this purpose, income and expense budgets as financial management tools both at company level and at the level of the main types of activities, so that the activity in the of the companies in the electrotechnical industry should be able to be continuously performed within the relationship of balance between incomes and expenses.

The development of a company should be based, in the first place, on knowing your own capacities, weaknesses and strengths but also the external macroeconomic environment. Therefore, it is absolutely necessary to develop a n adequate policy with the purpose of providing not only the maintenance of the company at a certain level, and in order to develop it according to an economic environment in which it exists and with its trends.

The multiple decisions made at all organizational levels, within all the functions, constitute the company management. In order that a manager could be satisfied with his past, and especially with his present and to attempt to foresee his future, several techniques should be applied into practice, and the budgeting is just one of them.

Finding an answer concerning the measures and actions that can be implemented by the companies in the electrotechnical industry in order to enhance their own performance determined us to draw the conclusion that the income and expense budgets as financial management tools, at company level, as well as at the level of the main types of activities of the company, should constitute the main centre of attention of the management in order to provide the efficient resource management.

Irrespective of the level at which they are prepared, budgets are used for sizing the volume of activity, in order to set the amount and conditions for an efficient allocation and use of the resources, as well as for assigning responsibilities to those involved, in relation to the management of the allocated means and to the achievement of the objectives.

Consequently, the times when decisions were made haphazardly are completely gone and we must acknowledge the fact that there is room in the market only for those very well-organized and determined. Thus, there is room only for those who know where they are coming from, and especially where they want to go, and for that, talent, sharpness, intelligence and fast reaction are required. At the same time, we should understand that business also implies taming this “beast” represented by everything that means accounting, financial management, financial analysis and forecast.

***Chapter 4. Modelling cost behaviour using the ABC method in the electrotechnical industry***

In the current economic and social landscape of our country, marked by the gradual establishment of the free market mechanism, by the assertion of its new game rules, the mentality of the companies in the electrotechnical industry as well as their working methods need to be changed drastically. In order to be able to survive, but also in order to carry out a profitable business under the current competition conditions specific to the market economy, the companies in the electrotechnical industry should be receptive to the signals and requirements of the external environment, to have a high capacity to adjust to changes, flexibility in the operation

mechanism. Consequently, their whole activity should be designed and implemented into practice in a new vision in which the cost calculation and the cost calculation methods should play an essential role.

Starting from these requirements, electrotechnical enterprises are trying to find an answer to whether the implementation of the ABC method in their management accounting would enhance their development efforts. All start from the assumption that in the centre of the approach related to this calculation system (ABC) there is the notion of ACTIVITY, and this can be understood as „a combination of persons, technologies, raw materials, methods and environment – that allows for manufacturing a product or providing a service”.

The ABC method, the most publicised management method, has the advantage that it identifies the locations where waste originates, which the activities with low value added are, where the unused capacities are, and how costs are constituted, which is a method that in certain countries was integrated with the financial performance indicator EVA method in a new perspective.

Performing an overall analysis, the advantages of the application of the process costing method are significantly higher than the disadvantages of the application of this method in the industrial companies in our country, including in industrial companies. We can appreciate that, by using this method, one can achieve, not only in large concerns, but also in small and medium enterprises, significant advantages and additional knowledge with the purpose of ensuring the company's success on the market. In the practice of industrial companies, the process costing can complement several important cost calculation fields. For the companies in the electrotechnical industry as well, which preponderantly present activities with large common costs, process costing is recommended given the above-mentioned reasons.

#### ***Chapter 5. Management accounting: information tool or knowledge device. Managers' perception***

Knowing the fact that for any company managerial decisions and the decision-making process represent key points we can say that all financial information collection, processing, analysis, interpretation and summarisation activities revolve around them. Moreover, costs (their calculation, analysis and optimisation) are extremely important tools because the entire activity of a company is reflected through costs, and consequently, based on cost information, managers can make decisions concerning the purchase, manufacture or abandonment of the production of a certain product; the management of the existent product portfolio; the substantiation and setting of the selling prices, or the identification of the needs for improvement, of either the products or of the production processes.

After all these we can say that the statement of businessman Andrew Carnegie – "Watch the costs and the profits will take care of themselves" was not without reason.

Depending on the business, the complexity of the internal activities and processes, the orientation towards the customers, the information needs of the management, each company must decide which of the management tools it will adopt and implement: the economic and financial indicator system reflecting the past performance or the dashboard that reflects the future evolution of the performance of a company.

### ***7. Conclusions and own contributions***

#### ***A. Conclusions***

The investigation of the economic reality needs shifting from mere ascertainment and accounting records to the complex analysis and detailed knowledge of all the factors influencing the achievement of performance by a

company, in order to adopt the required adjustment measures. Carrying out the activity in an increasingly stronger competitive environment and in an effervescent globalization, characterised by the continuous emergence of new groups of, and regroupings of companies, require organising a managerial accounting able to answer managers' information needs.

As a general conclusion of this project we can say that the companies in the electrotechnical industry, in order to obtain full and timely information concerning the costs generated by the activity that is carried out, should apply a modern costing and cost tracking system, should use cost monitoring and forecast tools, as this is the principle underlying the increase of the decision-making process and the improvement of the economic and financial performance of this sector.

### **B. Scientific contributions**

Following the research performed, based on specialised references consistent with the proposed approach and with the applicative aspects provided by one of the representative entities of the electrotechnical industry in our country, following research axes within which comprise the objectives of the study and that outline the content of the chapters of the prepared paper, the main scientific contributions can be briefly presented as follows:

**1. In relation to highlighting the role and evolution of the electrotechnical industry, in general, and of a representative entity within it,** the scientific contribution consists of performing a detailed analysis of the EU policy in the electrotechnical field and the "2020 objectives", of the evolution and perspectives of the electrotechnical industry in Romania, as well as of the company Electroputere SA Craiova, one of the giants of the electrotechnical industry in Romania (Chapter I).

The dimension of this sector, both at international, and at national level is, rather than otherwise, a reason of the importance and topicality of the research of the theme presented in the prepared Ph.D. thesis.

**2. In relation to the development of the cost information system,** the scientific contribution consists of monitoring how information is turned into knowledge, in the context of a continuously changing economic environment.

Studying the wide problem of costs I found out that, from the perspective of the accounting methodology, cost is a value concept that follows the one of expense, as expenses are constitutive elements of costs and costs, but in order to be useful to the company steering, they must be managed.

**3. In finding an answer concerning the measures and actions that can be performed by the companies in the electrotechnical industry in order to increase their performance,** stress was placed on the efficient management of resources, using expense budgets for this purpose (Chapter III).

Company performance control through production cost budgets is an answer to the questions asked in this respect: what is budget? What are the budgetary functions and principles? What is the role of the budget in ensuring a favourable position at the competition level? How is the income and expense budget prepared at the level of the company Electroputere Craiova?

**4. Achieving a new cost calculation perspective** in the electrotechnical industry, represents the substantial contribution of the Ph.D. thesis in response to the fundamental objective established (Chapter IV).

In terms of scientific research, the problems are placed at two levels: a theoretical one as motivational support for the managers of the companies in the electrotechnical industry to adopt the new concepts and information valences; and an applicative one through which we prove that ABC is, rather than a costing system, a modelling approach for the operation of the company that calls into question the

hierarchical operational approach (the organizational chart) as sole economic calculation and performance steering tool.

**5. Identification of the role of management accounting as an information tool** (Chapter V), outlines our contribution towards becoming open for the change, having as an object the managers' reaction to the implementation of the new cost calculation methods, namely the ABC method, for which I carried out a statistical survey, and I processed the collected information using the software SPSS 18.0. (paragraph 5.1.)

In our opinion the result obtained opens the perspectives of the implementation of new cost calculation methods, and the information provided constituted a support useful for making decisions.

By the solutions sought within the research I tried to find an answer as close as possible to the requirements of the management through the costs of the company. This does not mean that I have succeeded to find an answer for all the involved problems, and those for which I looked for an answer, without claiming that I used the most relevant scientific papers published in the specialized literature, could be debatable and criticisable.

By definition, when one investigates the unknown, one does not know what result will be obtained, which is why we remain with the nostalgia that we could have approached other points of view, models or practices in the production cost field, but the space and the time limited our approach and we hope we will carry out future research.

## **8. Contents of the Ph.D. Thesis**

	<b>List of abbreviations</b>	6
	<b>List of tables</b>	7
	<b>List of figures</b>	10
	<b>INTRODUCTION</b>	12
<b>Chapter I</b>	<b>THE ELECTROTECHNICAL INDUSTRY AND ITS IMPORTANCE FOR THE NATIONAL ECONOMY</b>	17
	1.1 Electrical engineering between science and innovation in the current and future global context	17
	1.2. Policy of the European Union in the electrotechnical field and the "objectives for 2020"	23
	1.3. Evolution and perspectives of the electrotechnical industry in Romania	25
	1.3.1. Peculiarities of the electrotechnical industry in Romania and their impact on production costs	25
	1.3.2. Priority objectives of the electrotechnical industry development in Romania	32
	1.4. The company Electroputere SA Craiova – a giant of the electrotechnical industry in Romania	36
	1.4.1. Place and role of the company Electroputere SA Craiova within the electrotechnical industry in Romania	36
	1.4.2. Electroputere Craiova before and after 1990	40
	1.4.3. National and international perspectives of the company Electroputere	53
<b>Chapter II</b>	<b>CURRENT MANNER OF ORGANISATION OF THE MANAGEMENT ACCOUNTING AND COST CALCULATION IN THE ELECTROTECHNICAL INDUSTRY</b>	56
	2.1. From cost accounting to managerial accounting, a conceptual approach	56



**POSSIBILITIES OF IMPROVING COST CALCULATION IN THE ELECTROTECHNICAL  
INDUSTRY**

---

	2.2. Importance and scope of management accounting and cost calculation	63
	2.2.1. Management accounting versus financial accounting	63
	2.2.2. Is it important to study production costs? If IT I, then WHY ?	65
	2.2.3. The same dilemma: cost follows expense or vice versa ?	68
	2.2.4. Factors that determine management accounting organization and their peculiarities in the company Electroputere Craiova	71
	2.2.5. Principles underlying management accounting organization and cost calculation	76
	2.3. Cost calculation organization in the electrotechnical industry	81
	2.3.1. Delimitations and structures concerning cost calculation methods	81
	2.3.2. Critical analysis of the management accounting system and cost calculation in the electrotechnical industry	84
	2.3.2.1. Specificity of the calculation method applied to the electrotechnical industry	84
	2.3.2.2. Stages specific to the application of the method per order	87
	2.3.2.3. Empiric study concerning the organization of management accounting and cost calculation per orders in the company Electroputere SA Craiova, E.R.M. Division	89
	2.3.2.4. Limits of the cost calculation method per orders and ways of improving it	97
<b>Chapter III</b>	<b>THE WHITE CHARTER OF BUDGETING IN THE ELECTROTECHNICAL INDUSTRY</b>	104
	3.1. Budgetary practice and its taxonomy	104
	3.1.1. Budget – a crucial management tool	104
	3.1.2. Principles of the budgetary process	110
	3.1.3. Diversity of the budgetary practices	112
	3.2. Company performance control through production cost budget	114
	3.2.1. Brief outlook of expense budgeting on expense places	114
	3.2.2. General considerations concerning the preparation of the production cost budget in the company Electroputere S.A. Craiova. Empiric study	118
	3.2.2.1. Budget start-up and its finality	118
	3.2.2.2. Preparation of the general management expense budget	121
	3.2.2.3. Preparation of the selling expenses budget	128
	3.2.3. Empiric study concerning the preparation of the production cost budget the level of the E.R.M. Division	136
	3.2.3.1. Preparation of the direct expense budget	138
	3.2.3.2. Budgeting indirect production costs	146
	3.2.3.3. Preparation of the unitary production cost budget	153
<b>Chapter IV</b>	<b>MODELLING COST BEHAVIOUR USING THE ABC METHOD IN THE ELECTROTECHNICAL INDUSTRY</b>	156
	4.1. Conceptual delimitations concerning cost calculation using the ABC method	156
	4.1.1. Premises and origins of the emergence of the cost calculation using the ABC method	156
	4.1.2. General presentation of the ABC method	164
	4.1.3. Principles of the ABC method and factors conditioning its application	171
	4.2. Implication of the ABC method in the management decisions	175
	4.3. A new perspective of the ABC method, its integration with EVA	179
	4.4. Empiric study concerning the possibility to apply cost calculation	

on activities in the Electric Rotating Machinery Division	181
4.4.1. General framework for the application of the ABC method	181
4.4.2. Stages of the application of the cost management method on activities in the Electric Rotating Machinery Division	185
4.4.2.1. Identification of the activities	185
4.4.2.2. Identification of cost inductors for each type of activity	186
4.4.2.3. Regrouping activities that have the same cost inductor in regrouping centres	187
4.4.2.4. Determining the unit cost per inductor	187
4.4.2.5. Determining the unit cost per product	188
4.4.2.6. Determining the production cost of the unit	188
4.5. Advantages and disadvantages of the application of the ABC method in the electrotechnical industry	190
4.5.1. Advantages of cost calculation per activities (per process) in the electrotechnical industry	190
4.5.2. Limitations of the application of the ABC method in the electrotechnical industry	192
<b>Chapter V</b>	
<b>MANAGEMENT ACCOUNTING: INFORMATION TOOL OR KNOWLEDGE DEVICE. MANAGERS' PERCEPTION</b>	196
5.1. Beyond disputes, a cultural and ideological perspective of the application of the ABC method in the electrotechnical industry	196
5.1.1. Perception of the managers in the electrotechnical industry concerning the possibility to apply the ABC method. Statistical survey	196
5.1.2. Analysis of the statistical variables that depend on the adoption and implementation of the ABC method in the companies in the electrotechnical industry	202
5.2. Decision-making process and decision models	208
5.3. Cost type-information and capitalization of the information supplied by cost analysis in the managerial activity	214
5.4. Oscillation of the accounting information between past and future in the performance measuring action	220
5.4.1. The economic and financial indicator system, a past performance measuring tool with applications at the company Electroputere SA Craiova	221
5.4.2. The dashboard, an useful tool in steering future performance	228
<b>CONCLUSIONS AND PROPOSALS</b>	237
<b>REFERENCES</b>	245
<b>ANEXES</b>	255
<b>DISEMINATION OF THE RESULTS</b>	267
<b>LIST OF PAPERS</b>	268

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