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**ABSTRACT  
DOCTORAL THESIS**

**IMPROVEMENT POSSIBILITIES OF  
MANAGEMENT ACCOUNTING AND COST  
CALCULATION IN AUTOMOTIVE PARTS  
INDUSTRY**

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### **1. Key words:**

Value Analysis / Value Engineering, items of expenditure, cost calculation, cost centre, responsibility centre, production costs, management accounting, managerial accounting, production unit cost, cost of functions, decision, economic dimension, development, automotive industry, Lean Accounting, Lean manufacturing, calculation methods, non-transfers, economic performance, planning, transfer prices, production process, technological process, achieved production, cost carrier, automotive parts sector.

### **2. Introduction and reasons for the choice of the research topic**

The political, social and economic context that has emerged in Romania for the last 25 years functioned as a brake in the way of adopting the changes generated by globalization, both in terms of formal and especially informal aspects. This explains the fact that the evolution of management accounting has been slower and less visible in Romania than it has been on an international level.

Although the Romanian management accounting has known certain development and deepening, the research in this area 'are few and fragmented studying certain instruments more from the technical point of view, without making a connection with the organizational context'.

We believe that the concerns that currently exist, both on an international and a national level, though they are shier on the latter level, to implement the Lean system in all areas and sectors of activity – a system that changes the world, is a good reason and a challenge at the same time, for any avid researcher keen on managerial accounting.

### **3. The need for research**

In seeking to understand management accounting in competitive environments and advanced technologies, changing has become more and more a field of research. Many companies have had significant changes in the organizational field and the field of competitive technologies.

As they took the challenges of change management, the problem of choosing the most efficient leading techniques and methods arose.

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The management of organizations faces the challenge of strengthening the system of management accounting, of choosing the strategies and methods that work together in order to gain a competitive advantage and enhance performance.

The recent research in managerial accounting reveals a substantial change in its fundamental concepts. They focus on the key issues of the activities managed at the same time with making decisions. Analysis and cost calculation, the priority objectives of managerial accounting, are performed in a much broader context, compared with the traditional manner, meaning that there is a more closely link between these specific activities and the elements related to the organization's strategy. Thus, the information on costs acquires an important role in the development of more efficient strategies to give organizations a sustainable competitive advantage.

The issue of modifying the economic environment and the adaptation needs of the companies led to the reorientation of managerial accounting. However, observing that the techniques and practices used by the traditional management accounting and applied under the new production conditions have not yielded the expected results, the need to improve the managerial accounting system is increasingly obvious; within it the costs management should represent more than the actual costs reporting and measuring and determine the direct involvement in making decisions about the costs. The argument is that the costs do not simply happen, but they are the result of decisions.

#### **4. The objective of the research**

The fundamental objective of this PhD thesis derives from the complexity and variety of issues rose by the organization of management accounting and cost calculation in general, and in the automotive parts industry in particular, which rests on **a series of partial objectives** that can be grouped into two categories, namely:

##### ***a) theoretical objectives***

- identifying the economic and social specificity of the auto industry in general and of the automotive parts industry in particular;
- determining the impact of the economic thought development on strengthening the conceptual term of management accounting and its conceptual definition;
- customizing the costs information system within groups of companies;
- finding an answer on the measures and actions that can be taken by companies in the automotive parts industry to increase their performance;
- developing a new perspective on management accounting in the automotive parts industry.

##### ***b) applicative objectives***

- identifying some links between the statistical variables regarding the financial performance of the automotive parts manufacturers and the conclusions to be drawn;
- detecting the perception on management accounting of the professionals hired in the automotive parts industry;
- revealing the particularities of the organization of management accounting and cost calculation within the group of companies;
- determining the economic size and the systemic analysis of the product functions as an argument in favour of applying some principles of the Lean system.

## **5. The investigative methodology**

The investigative methodology will express a perfect sustained harmony between the major research methods, i.e. the qualitative research and the quantitative research, by highlighting the specificity of the topic from a theoretical perspective, a descriptive and conceptual manner simultaneously and conditionally expressed by the practical, concrete perspective.

Regarding the theoretical perspective, we believe that the best approach would be constructive, able to identify distinct ways that we can build on and develop in own approaches, using mainly the comparative analysis on accounting concepts, tools, methods and techniques on how to build a system to remove or limit the waste of resources.

The quantitative research perspective will come as a concrete validation of the structured theoretical foundation. For the practical part, the approach that we propose aims at both the macroeconomic and microeconomic framework, with methodological developments in the specific companies from the field of the automotive parts industry. In this context, for the practical part, the emphasis will be on the action-research method, comparison and case studies.

## **6. The synthetic presentation of the chapters of the PhD thesis**

### ***Chapter 1. Automotive parts industry - engine of the economic development***

During the last century, the competitive field of the auto industry was very dynamic. We witnessed the development of the vehicle from the appearance of the first vehicle with a steam engine to the mass production once the Ford Motor Company was set up in 1903, which, at that time, became the largest automobile manufacturer in the world, to the production of heavy vehicles and luxury cars.

Paradoxically, while the economic crisis had an impact on many economic sectors worldwide, the automotive industry became the most important sector of the emerging Europe economy.

Affecting both the economy and the culture of the world, the automobile industry has changed the people's way of living as well as businesses; that is why Romania has also had matters of concerns into this area.

For Romania, the automotive industry has become a major contributor sector to achieving the export, and the major automakers found a place suitable for the manufacture of cheap auto parts, near their markets and the assembly firms.

The automotive parts industry developed especially after 1999 once the Renault Company took over the Dacia Automobile Mioveni company. The emergence of a series of foreign investors in the automotive parts industry, together with the local producers, implies the existence of local assembly integrators and together they contribute to the development of the automotive parts industry on the horizontal.

### ***Chapter 2. Evolution and trends of management accounting and cost calculation***

The constant development of the economic environment, the accelerated growth of the requirements to have an update, correct and operational information, emphasized the relevance and importance of management accounting.

Faced with the rapid changes that business enterprises from all areas have known, management accounting has developed over time.

As a component of the accounting system that produces information for managers and is anchored in the organization's strategic system, it permanently supports the idea of management accounting involvement in the identification,

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measurement, accumulation, analysis, preparation, interpretation and communication of information which helps managers to meet the organizational objectives.

We note, however, that Johnson and Kaplan noted the 'loss of relevance' of management accounting taking into account the inadequacies of specific conventional techniques which were not able to provide the information necessary to make the best decisions while in the contemporary environment rapid technological changes occurred and a strong competition took place.

To cope with the competition, the automotive parts manufacturers must purchase inputs at prices as low as possible without neglecting the quality and must reduce their use costs by eliminating the unnecessary operations and the unjustified expenditure.

The question is how to reduce costs? The most important way takes into account the finality of the cost analysis found in the increase of the efficiency of the resource consumption in the internal processes of value creation. This means reducing the resource consumption while maintaining the value created, or, ideally, its growth.

Among the systems used for this purpose one can find the Lean Manufacturing, a production philosophy which reduces the duration from the customer's order to the dispatch of the product by eliminating waste.

The Lean Accounting is a general term that reflects the necessary changes in management accounting in terms of control, measurement and management of processes in order to support the Lean Manufacturing. The reason that involves the achievement of the lean accounting is that the traditional accounting and management methods were designed to support the traditional manufacturing processes that became hostile to the progress registered by the current technologies.

The Lean Accounting serves to a better decision making by providing accurate and understandable information on costs and profitability, saves time and money by eliminating some specific stages of the traditional control and accounting systems.

The following question can be asked: can the Lean Accounting be implemented? The answer is definitely YES, but it must be accompanied by the Lean Manufacturing, product design, supply logistics, etc.

Taking into account that the automotive parts industry is inextricably linked with the final manufacturer, that is the automotive industry, and the fact that this industry enables many foreign operators, we can say that the Lean Manufacturing applies in our country, too.

### ***Chapter 3. The organization of managerial accounting and cost calculation in the automotive parts industry***

Like an old house which has its attic full of old stuff, which the owners do not feel like throwing away, but they occasionally dust them, Chapter III of the PhD thesis discusses the prerequisites of the organization of the management accounting in the automotive parts industry 'dusting and shaking' a set of principles, techniques and specific procedures adapted to the automotive parts sector about which, lately, the literature forgot to write.

The organization of the management accounting and cost calculation is not only a necessity, but also an obligation for each business enterprise and involves a set of activities carried out by an enterprise to achieve an efficient information system for calculating the cost; the analysis of the efficiency of the activity; the development, monitoring and control of the expenditure budgets, subject to management at all levels of the organizational structures.

**Chapter 4. The lean way towards the efficient business enterprise. Case study in the car cables production**

In order to bring arguments in favour of our option we started from highlighting some shortcomings of the traditional methods of management accounting, obsolete not only due to the passage of time, but also because they do not keep up with the new approaches to the cost flow and determining the activities which are not creating value to reduce the waste of costs and increase profitability.

Value Analysis / Value Engineering is by nature an interdisciplinary issue which focuses on improving the value of the functions necessary to achieve that objective. Its goal is the systematic application of the recognized techniques that identifies the functions of the product as well as the value of these functions; it should provide only those functions that are necessary to meet the required performances at the lowest total cost.

Value Analysis / Value Engineering (VA/VE) eliminates or minimizes the consumption of materials and of labour times and the product cost optimization improves the value the customer has. This perspective on the VA/VE method makes this technique become a Lean technique, long forgotten or overlooked, but brought in actuality by the Lean system which sees poor performance in terms of waste.

Both VA/VE and Lean are largely based on the operations of transformation in alternative forms of visual information. Since the VA/VE supports innovative solutions, in our opinion this method means performance and success. Creativity is a key component that promotes 'thinking', consistency in requirements and ensures superior results. The increased competitive advantage is based on identifying the innovative ways to ensure the relocation of the key functions at a lower cost while improving the quality and reliability of the product.

Combining the Lean methodologies with the VA/VE ones, and with the eventual implementation of the ERP systems, if applied correctly, will provide the answer to the causes of the poor performance recorded under the conditions of some high costs; in our opinion, if these tools are used separately, they provide only a part of the responses to the lower overall costs and improved quality. But together, these tools provide a very powerful suite to improve productivity, optimize costs, and increase quality.

**7. Conclusions and personal contributions**

**A. Conclusions**

To survive and develop, the automotive parts manufacturers must purchase inputs at prices as low as possible without neglecting quality and reduce their use costs by eliminating the unnecessary operations and the unjustified expenditure.

The conclusion we reach is that implementing the solutions to reduce costs requires effort, and this in turn generates resource consumption. Therefore, the cost reduction solutions must align the criterion of efficiency, i.e. the effort made must have a cost justified by the effect which can be obtained in terms of increasing the ratio consumed resources / created value. On the other hand, the mere cost reduction does not necessarily mean increasing resource efficiency given the complex relationship of the various categories of resources with the value created by them.

Therefore, understanding the correlation between the consumption of a certain type of resources and the value it creates presents a fundamental importance to formulate solutions to reduce one or another of the elements of cost.

**B. Scientific contributions**

Following the research, based on a specialized bibliography in line with the approach proposed and the applied aspects investigated at the level of the 'circulatory system' of the car (the gearbox and the motor wiring system), following the research

axes within which the objectives of the study are settled, outlining the content of the chapters of the thesis, the main scientific contributions can be presented briefly in the following manner:

**1. To verify the hypothesis according to which the medium-term prospects remain favourable to the automotive parts sector,** we used the constructive type research with the help of the statistical analysis of correlations.

Analyzing the correlations results – total revenue profitability and results – consumed resources profitability we note that the values of a variable follow in a direct, increasing way the values of the other variables, which means that the two variables are correlated with each other in both cases and the probability of obtaining by chance a value of the ‘t’ test is insignificant.

On the other hand, the investigated correlations reveal that the automotive parts sector is the largest generator of expenditure which justifies the direction towards which our research has headed. That is why, for a deeper research we submitted to your attention the linear regression analysis for the following group of variables: revenue, expenses, results and we noticed that the expenses were very close to the income which was why the revenue growth caused a slight influence on the results; and this imperatively asks for the determination of some ways to reduce them.

**2. To see how the management accounting and cost calculation are perceived by the practitioners in the automotive parts industry, to judge the level of satisfaction and to identify the courses of action,** we conducted a statistical survey based on a questionnaire in which 10 questions were introduced.

Summarizing the results obtained after processing the questionnaires received, it is noted that the diversity of the specific activity of the automotive parts sector, the tradition, the experience and the professionals’ degree of involvement lead to the use of different management practices regarding the use of the accounting information in decision making.

**3. In order to verify the claim that** the organization of the management accounting is not similar in all business enterprises even if they belong to the same area of activity, **the novelty is to describe the management accounting and cost calculation within an international group,** on the relationship Euroricambi Metal SRL Brasov (subsidiary) and the Euroricambi SpA company, the main pawn of the Italian group FA.TA.RICAMBI SPA.

To create a separation between what it is and what it should be is the most deceptive means; therefore, based on the issues found in the MBE accounting, we decided to go through three steps by which to configure the possibility of the organization of the management accounting and cost calculation.

**4. In order to validate the Value Analysis / Value Engineering as a Lean accounting tool,** we have demonstrated the possibility of applying this method in the auto wiring industry, taking as an example the low voltage electrical cable VLPY produced by IPROEB SA.

In our research we were able to apply the proposed methodology of investigation and draw conclusions, state opinions and make models of the management accounting and cost calculation in the automotive parts industry. But that does not mean that everything stops here.

Antoine de Saint-Exupery stated that ‘to create a ship is not by far to weave the sails, to forge the nails, to read the stars, but to find the taste of the sea ...’ and our task is to continue the research.

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