

"Ștefan cel Mare" University from Suceava
The Human and Social Sciences Doctoral School

Habilitation thesis

Domain: Accounting

The accounting profession: history, status, current and future challenges, interdisciplinary and multidisciplinary approaches

- summary -

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Summary

The habilitation thesis with the title "Accounting profession: history, status, current and future challenges, interdisciplinary and multidisciplinary manifestation" offers an overview of the scientific, professional and academic career, after acquiring the doctorate in "Accounting" in 2005, by publicly supporting the doctoral thesis with the title "Actualities and perspectives of the accounting profession in Romania".

The first part presents the academic, professional and scientific achievements of the author, the ability to collaborate in different research teams and to collaborate with young researchers, and in the second part, future research directions and the career development plan based on the skills teaching and research, as well as the ability to form research teams and coordinate young researchers.

Part I details the academic, professional and research contributions since obtaining the doctorate until now. This part includes those activities that refer to the relevance and impact of own scientific results. First, the achievements from the perspective of the didactic activity are highlighted, mentioning the candidate's involvement in the activity of introducing and teaching specific disciplines in the field of Accounting, coordinating and guiding students and other didactic activities. From a scientific perspective, this part presents the results obtained from the studies carried out. This part sums up representative fragments of some published works, briefly presenting the general context of the research, the proposed aims and objectives, the research methodology and the results obtained.

In the thesis, the contributions were grouped into three research directions: *The past and present of the accounting profession in Romania, at the international and regional level; Recent challenges facing professional accountants; Interdisciplinary and multidisciplinary approach – high valences of manifestation of accounting professionals.*

The first research direction summarizes the results of studies on the past and present of the accounting profession, both in Romania and in the world. This research topic represents an older concern of the candidate, being an important part of the doctoral thesis. After obtaining the doctorate, concerns regarding this aspect are the subject of the subjects that the candidate supports as a teacher. Also, part of the research activity concerns this topic, the published articles refer to the current coordinates of the organization and exercise of the accounting profession in Romania. Among the latest research results in this field, we mention the study carried out on the occasion of the 100th anniversary of the regulation of the accounting profession in Romania. As a future direction of research on this subject, the candidate is considering the elaboration of a paper on a history of the concerns of the nature of the accounting profession in Romania.

The second direction of research had and has in mind the current challenges that professional accountants encounter when practicing their profession. Their range is quite wide and constantly follows the changes that occur in the economic environment in general. One of the challenges concerns the expansion of digital technologies in all areas impacting the profession. We consider both the need to use IT solutions for any activity that uses databases, including software dedicated to the profession, as well as the incidence of transformations regarding financial reporting and tax obligations of taxpayers in Romania. Future research directions on

this subject consider the study of financial reporting obligations in different IT formats and the degree of compliance with them, with an impact on both professionals who prepare financial statements and those who audit financial statements.

The third direction of research considers the impact and expanded role that accounting professionals have in the economic environment, their participation in interdisciplinary and multidisciplinary studies and research, through which they bring added value.

Part II of the habilitation thesis is dedicated to the future directions of career development, in which the future objectives of the didactic and research activities and the dissemination of the research results were presented. Also, the candidate's skills should be developed in the direction of coordinating research teams and organizing didactic activities. As far as the research activity is concerned, the same fields related to the affirmation and development of the accounting profession in Romania and in the world are considered, including through multidisciplinary and interdisciplinary approaches. The didactic activity will continue to be connected to professional practices, to the challenges that constantly arise in front of professional accountants.

The paper ends with the bibliographic references of the studies presented in the thesis and the works developed and published by the candidate.