

BABEȘ BOLYAI UNIVERSITY
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION
CLUJ NAPOCA

HABILITATION THESIS

**DEVELOPMENT PERSPECTIVES AND
INFLUENCE FACTORS ON THE NATIONAL
AND INTERNATIONAL EVOLUTION OF
PUBLIC SECTOR ACCOUNTING**

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ABSTRACT

The national and international economic instability, organizational changes specific to the public sector, complex and uncorrelated accounting regulations, disagreement between public service costs and their quality, low performance, extremely limited transparency and informational imbalance call for a new approach to public sector accounting .

In this context, the Habilitation Thesis outlines and develops in an integrated, comprehensive and comprehensive way the following research directions: the evolution of public accounting correlated with the strategy for the development of public accounting systems at EU level (IPSAS, EPSAS, and ESA), base for an efficient public management in which public sector performance management and measurement become primary concepts on the scale of evolution. All converge towards creating a modern, comparable accounting system that is well founded on common theories and values so that public accounting becomes a universal language.

The Habilitation Thesis is based on the entire research activity of the author, associate professor Nistor Cristina Silvia, membre of Accounting and Audit Department, Faculty of Economics and Business Administration, Babeş Bolyai, who focuses on the field of accounting of the public sector, approached at national or international level, in the following directions: the stages of public accounting evolution in Romania; factors of influence that have marked changes in the public sector; processes of convergence, harmonization and internationalization under the impact of public sector accounting standards (IPSAS / EPSAS / ESA); the positioning of the public accounting system in Romania in the international / European public approach; analysis of concepts, theories and specific public values (NPM, PNG, good governance, accountability, transparency, performance, integrity, institutional theories, etc.), the implications of the evolution-quality-education link in the public sector, the link between public accounting and standards evaluation.

Thus, the first part - Scientific and Professional and Academic Achievements - captures two main directions of development, subsequently developed on subdirectories. The first concerns the position of Romania and the European Union countries in the face of the

pressure of international accounting references, closely correlated with the analysis of the link between the accounting, fiscal, budgetary and statistical components in the reporting of public institutions. This is a very topical issue, reminding the main challenging statements in the European Council Directive 2011/85 / EU on the following aspects: the harmonization of the EU public accounting system from IPSAS, through the creation of EPSAS and unit reporting (accounting and statistics) Mandatory in accrual basis. They are dealt in thesis with a distinct and separate approach, given that the random character of the IPSAS implementation has allowed countries to choose to implement them at different stages, on different scales, in different reporting bases.

The second direction establishes the relationship between management and performance measurement in a public system whose purpose is efficiency, including through measures that are directly dependent on the form and content of accounting information. Public sector performance assessment continues to be an important issue for all governments around the world. In this area, governments pay more attention to the development and implementation of public sector communication technologies as a means of promoting transparency and public accountability, publishing information and raising the trust of citizens in governments. A decisive step in improving the performance of micro and macro perspectives is the need for standardized procedures, capable of increasing the quality of information and its comparability. Starting from this approach, this thesis starts from the idea of supporting the increase of information quality and comparability based on standardization, as an important step in improving the performance of the public sector. In order to increase public accountability and transparency and to modernize the administration, the presentation of financial and non-financial information is a guarantee for the use of public resources and the achievement of the established performance objectives.

In the second part of the thesis I presented the research plan in which I highlighted the future research objectives, the plan for the dissemination of the research results, the supposed impact of the research and the directions of development of the academic and teaching activity.

The third part presents the bibliographic references associated with the contents of the previous parts, support of research carried out throughout personal improvement.