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## **PHD THESIS SUMMARY**

**” IMPROVEMENTS IN MANAGERIAL ACCOUNTING WITHIN  
HIGHER EDUCATION INSTITUTIONS THROUGH THE  
IMPLEMENTATION OF THE ACTIVITY BASED COSTING /  
ACTIVITY BASED MANAGEMENT SYSTEM”**

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## **General Context of the Research**

In the current environment marked by economic volatility, budgetary pressures, and heightened demands for transparency, Romanian higher education institutions are increasingly required to fundamentally rethink their financial reporting and management strategies. Transformations within both the educational and economic spheres call for an integrated approach in which cost optimization, sustainability, and the digitalization of administrative processes are no longer optional objectives but strategic imperatives for strengthening academic performance and institutional legitimacy.

Universities can no longer operate solely as traditional educational entities; they must demonstrate the efficient use of resources and the socio-economic impact of their activities. In this regard, financial reporting becomes a strategic governance instrument capable of supporting planning, evaluation, and communication processes with key stakeholders—students, academic staff, public authorities, and the local community.

Activity-Based Costing (ABC) and Activity-Based Management (ABM) emerge as modern and necessary tools in this context, offering a precise and rational approach to allocating direct and indirect costs. By identifying value-creating activities and those that consume resources without generating significant benefits, ABC enables university managers to channel resources toward activities that genuinely enhance the quality of education and research, eliminate redundant and costly practices, substantiate more competitive funding and pricing policies, and build a framework for institutional sustainability.

The implementation of ABC in Romanian universities responds to contemporary requirements for efficiency and public accountability, while also aligning with international reporting standards such as the International Public Sector Accounting Standards (IPSAS). Moreover, integrating ABC into digitalization processes facilitates automated data collection and processing, interoperability between financial and administrative systems, and the development of predictive analyses and econometric simulations that support strategic planning. In this way, managerial accounting becomes a pillar of strategic governance, contributing to long-term planning, institutional performance assessment, transparent communication with stakeholders, and the consolidation of university autonomy and community responsibility.

## **Motivation and Significance of Research**

The primary rationale for selecting this research topic “*Methods for Improving Managerial Accounting in Higher Education Institutions through the Implementation of the ABC/ABM System*”—lies in the urgent need to modernize accounting and managerial practices within the university sector, in line with current trends in efficiency, digitalization, and sustainability. This rationale is grounded in existing gaps in literature, the strategic importance of the topic for the higher education system, the relevance of the ABC/ABM system for cost optimization, and the long-term benefits and contributions associated with its implementation.

The chosen research topic aligns with contemporary concerns regarding the modernization and enhancement of financial management in the higher education sector. Its relevance stems from the necessity for universities to adapt to a dynamic, digitalized, and sustainability-oriented economic environment.

Despite the theoretical and practical development of ABC/ABM systems in the private sector and in certain public entities, their applicability within higher education institutions remains insufficiently documented. The lack of in-depth research in this area highlights the need for an academic inquiry that explores the potential of these tools in the specific context of universities. Managerial accounting constitutes a fundamental instrument in the decision-making processes of higher education institutions, providing essential information for strategic planning, budgetary control, and the evaluation of academic and administrative performance. In the current context, marked by budgetary constraints and heightened transparency requirements, this branch of accounting supports the development of responsible and efficient institutional policies.

Modernizing managerial accounting in universities is essential for ensuring effective, transparent, and results-oriented governance. The proposed topic addresses the need to align accounting practices with contemporary requirements of university management, thereby contributing to enhanced financial accountability and improved quality of educational services.

ABC/ABM systems offer a rigorous methodology for identifying, measuring, and allocating indirect costs based on cost-generating activities. In a university environment characterized by limited resources and increasing performance expectations, these tools can significantly contribute to expenditure optimization and to the substantiation of strategic decisions. By identifying non-productive activities and assessing the profitability of study

programs, these methods support resource optimization and operational efficiency. Implementing the ABC/ABM system enables a detailed analysis of the costs associated with various academic and administrative activities, facilitating the evaluation of program performance and cost centers. This creates the foundation for efficient resource allocation and coherent strategic planning.

The adoption of these systems generates sustainable benefits, such as increased transparency in the use of funds, improved decision-making processes, strengthened financial sustainability, and enhanced adaptability to legislative and economic changes. Implementing ABC/ABM provides specialists with an advanced analytical framework, fostering the development of competencies in management accounting, internal audit, and financial control. It also facilitates integration with digital platforms such as ERP and BI systems, reinforcing the role of accounting professionals as strategic partners in university governance.

In Romania, the application of ABC/ABM systems in the university environment remains limited, with a notable deficit of applied research in this field. The proposed topic responds to a genuine need to improve managerial accounting, in alignment with the strategic directions of the Ministry of Education regarding the efficient use of public funds and the enhancement of institutional performance.

In the current context of digital transformation and pressures for sustainable development, ABC/ABM systems integrate seamlessly into the digital infrastructure of higher education institutions. Through the use of modern technologies (ERP, BI), they contribute to process optimization and to monitoring the ecological impact of university activities, thereby supporting institutional sustainability objectives. This research thus holds strategic importance, offering the foundation for substantial modernization of managerial accounting in Romanian universities, with long-term benefits for institutional efficiency, transparency, and sustainability.

## **Research Objectives, Hypotheses, and Questions**

The main objective of this research is to enhance managerial accounting by implementing the ABC/ABM system within higher education institutions in Romania. The general objective has been operationalized through a set of specific objectives, which are systematically reflected in the structure of the chapters of this thesis, as follows:

- O1: Analyse the evolution of the Romanian higher education system through the lens of structural and institutional transformations.
- O2: Present the premises and future perspectives of the Romanian higher education system.
- O3: Establish the defining concepts of managerial accounting and highlight the economic and non-economic approaches that have shaped its theoretical development.
- O4: Map the evolutionary stages of managerial accounting at the international level and examine its dynamics and specificities in Romania through a bibliometric analysis.
- O5: Analyse the critical factors influencing the adoption and implementation of the ABC/ABM method.
- O6: Examine the organization of managerial accounting using the ABC/ABM method, including its advantages and limitations.
- O7: Analyse the transversal organizational structure of higher education institutions.
- O8: Investigate ways to improve managerial accounting in higher education institutions through the implementation of the ABC/ABM system.
- O9: Analyse the influence of direct and indirect expenditures on total costs at “1 Decembrie 1918” University of Alba Iulia.
- O10: Assess the impact of total revenues on gross profit at “1 Decembrie 1918” University of Alba Iulia.
- O11: Identify deficiencies and limitations in the institutional reporting process.
- O12: Analyse the impact of implementing the Balanced Scorecard at “1 Decembrie 1918” University of Alba Iulia.

To achieve these objectives, the research employs practical examples and empirical evidence designed to demonstrate, analyse, and substantiate the applied dimension of the study. The thesis is structured into six distinct chapters, each fulfilling a clearly defined role in the argumentative and methodological construction of the research.

The introductory chapter presents the general framework of the research problem, the purpose and objectives of the study, the formulated hypotheses, and the methodology employed. Within this context, the thesis addresses a series of essential aspects, organized into the chapters that structure the research endeavour as follows:

## **Chapter 1 “Analysis of the Romanian Higher Education System and Its Future Perspectives”**

Chapter 1 aims to provide a systemic and contextualized analysis of the Romanian higher education system by identifying the historical, institutional, and economic premises that have shaped its evolution, as well as outlining its future development trajectories. The chapter examines the interdependencies between education and investment decision-making, highlighting the macroeconomic impact of educational policies and resource allocation within the university sector. It analyses the structural and institutional transformations that have marked the Romanian higher education system, with emphasis on reform dynamics, institutional adaptability, and strategic challenges. Furthermore, the chapter explores prospects for strengthening academic quality and relevance in relation to labour market demands and international trends, offering an analytical framework for formulating preliminary conclusions regarding the sustainability and efficiency of the Romanian higher education system.

## **Chapter 2 “The Evolution of Managerial Accounting at National and International Level”**

Chapter 2 presents an analytical and chronological exploration of the evolution of managerial accounting, both internationally and within the Romanian context, by articulating its conceptual foundations, theoretical approaches, and defining developmental stages. The chapter highlights the paradigmatic transformations of managerial accounting—from cost accounting and internal control systems to its integration into corporate strategy—bringing to light both economic and non-economic perspectives that have shaped the field. In parallel, the evolution of managerial accounting in Romania is examined, with emphasis on institutional and methodological particularities. Through a rigorous bibliometric analysis, dominant trends in the scholarly literature are investigated using techniques such as co-citation analysis and keyword co-occurrence analysis. Overall, the chapter provides an interpretive framework for understanding the epistemological and practical dynamics of managerial accounting, contributing to its theoretical grounding and guiding future research directions.

## **Chapter 3 “The Activity-Based Costing (ABC)/Activity-Based Management (ABM) Method in the Context of Modern Managerial Accounting: Foundations, Benefits, and Institutional Challenges”**

Chapter 3 offers an in-depth and integrative analysis of the Activity-Based Costing (ABC) method and the associated Activity-Based Management (ABM) model within the broader evolution of modern managerial accounting. Through a structured approach, the chapter seeks to theoretically ground the ABC/ABM methodology, clarify its specific terminology, and delineate its essential concepts, while also providing a critical evaluation of the determinants influencing its adoption and implementation. Organizational motivations, success factors, and institutional challenges are analysed, with particular attention to contextual, cultural, and technological dimensions that affect the applicability of the method. The chapter explores the operational structure of managerial accounting through the lens of ABC/ABM, highlighting the sequential nature of the implementation process and the role of the information generated in supporting managerial decision-making. Additionally, the benefits and limitations of the method, its methodological extensions, and its applicability in higher education institutions are examined, offering an analytical framework for managerial restructuring in the academic environment.

#### **Chapter 4 “Modernizing Managerial Accounting in Romanian Universities through the Implementation of the ABC/ABM System”**

Chapter 4 substantiates and demonstrates the need to modernize managerial accounting in Romanian universities through the implementation of the Activity-Based Costing (ABC) system and the associated Activity-Based Management (ABM) model, with concrete application at “1 Decembrie 1918” University of Alba Iulia. The chapter analyses the institutional context and strategic positioning of the university, describes the financial structure of higher education, and argues for optimizing the cost calculation process in line with efficiency and transparency requirements. Through a comparative approach between the traditional accounting system and the ABC/ABM methodology, the chapter highlights the operational and decision-making advantages of the new paradigm, including the mapping of university processes, identification of cost drivers, allocation of indirect costs, and determination of total and unit costs. The case study conducted at the Faculty of Economic Sciences provides empirical validation of the ABC/ABM model, contributing to preliminary conclusions regarding its efficiency, relevance, and sustainability in the Romanian academic environment.

## **Chapter 5 “Representing Economic Reality through Econometric Modelling at ‘1 Decembrie 1918’ University of Alba Iulia”**

Chapter 5 investigates the economic reality of “1 Decembrie 1918” University of Alba Iulia through the application of econometric modelling, with the aim of highlighting the relationships between costs, revenues, and profitability at the institutional level. Using the Activity-Based Costing (ABC) method, econometric models are developed to enable precise estimation of total costs and evaluation of the impact of revenues on gross profit for the period 2016–2023. In the current context of university institutional management, rigorous analysis of economic processes is essential for substantiating strategic decisions. The chapter begins by motivating the use of econometrics as an analytical tool in the academic environment, followed by the construction and validation of linear regression models, statistical hypothesis testing, and interpretation of the results. This approach provides a solid empirical basis for optimizing resource allocation and formulating sustainable financial policies, while contributing to the consolidation of an integrated economic perspective on institutional functioning.

## **Chapter 6 “Performance and Performance Measurement in Higher Education Institutions”**

Chapter 6 analyses the concept of performance in higher education institutions, as well as the associated measurement and reporting methods, with emphasis on integrating modern methodologies such as Activity-Based Costing (ABC) and the Balanced Scorecard (BSC). The first part of the chapter clarifies the notion of performance and the evaluation tools used at international and national levels. It then describes institutional reporting processes, highlighting differences between international models and those applied in Romania, as well as the specific limitations of the Romanian system. Building on this foundation, the chapter proposes directions for optimizing financial and strategic reporting through the integration of ABC and BSC methodologies into university management.

In the applied section, the chapter explores the use of the Balanced Scorecard as a performance measurement tool, analysing its evolution in the educational system, the structure of its strategic perspectives, and the development and implementation of the strategic map at “1 Decembrie 1918” University of Alba Iulia. The case study provides a practical perspective on how the BSC can contribute to strengthening institutional performance, highlighting both

the advantages and limitations of this instrument. Through this integrated approach, the chapter contributes to the development of a methodological and applied framework for performance evaluation in higher education, with relevance for both academic research and managerial practice.

### **RESEARCH QUESTIONS AND HYPOTHESES**

The present study was guided by the following research questions:

1. What is the current stage of development and what are the future prospects of the Romanian higher education system?
2. How has managerial accounting evolved at the international and national levels, and what are its future directions?
3. What are the benefits and limitations of implementing the ABC/ABM method within a public higher education institution?
4. How is the ABC/ABM system implemented in a public higher education institution?
5. What model can be used to estimate university costs and revenues in a public higher education institution?
6. How is performance measured in public higher education institutions?

The research hypotheses formulated were as follows:

- Hypothesis 1 (H1): There is a positive and statistically significant relationship between the independent variables—CDID, CDCP, CIAF, CIAA, CICMK, CIAS, and CIDP—and the dependent variable *Total Costs (CT)*.
- Hypothesis 2 (H2): An increase of one unit in the independent variables CDID, CDCP, CIAF, CIAA, CICMK, CIAS, and CIDP contributes to an increase in the dependent variable *Total Costs (CT)*.

### **Research Methodology**

The research methodology employed in this doctoral thesis is grounded in a rigorous approach designed to ensure both the scientific validity and the practical relevance of the results. The methodological structure combines documentary research with quantitative analysis and the use of modern software tools, providing an integrated framework for

investigating managerial accounting and the Activity-Based Costing (ABC) and Activity-Based Management (ABM) methods within Romanian higher education institutions.

The research is characterized by scientific rigor using established academic sources and prestigious international databases (Web of Science, SCOPUS, EBSCO), which enabled access to high-quality scholarly works and strengthened the theoretical foundation. Practical relevance is ensured through the integration of the legislative and institutional framework (Ministry of Education, CNFIS, CECCAR), thereby linking theoretical perspectives with educational and financial practice.

The methodology is based on a mixed approach that combines documentary analysis with quantitative and comparative research. This strategy allows for both an in-depth understanding of the specialized literature and the validation of hypotheses through empirical data analysis. Modern tools used include Bibliometrix and VOSviewer for bibliometric analysis and research trend mapping, SPSS 28 for econometric modelling and hypothesis testing, and Microsoft Excel for data processing and organization.

The methodological objectives of the research aim to construct a solid analytical framework that facilitates the evaluation of higher education institutions' performance through the lens of managerial accounting. This framework provides both a theoretical and applied basis for analysing the university system, contributing to a deeper understanding of resource management and the identification of improvement opportunities.

A central methodological objective is the testing and validation of econometric models, aimed at identifying causal relationships and relevant correlations between financial and managerial variables. This endeavour strengthens the empirical foundation of the research and provides scientific support for formulating well-grounded conclusions.

Additionally, the methodology seeks to develop a performance-monitoring instrument tailored to the specific characteristics of Romanian universities. This tool is intended to facilitate continuous and comparative evaluation of institutional outcomes, contributing to increased transparency and more informed managerial decision-making. Ultimately, the methodological objectives include integrating the results of documentary and quantitative research into a rigorous synthesis that ensures the coherence, validity, and relevance of the conclusions. This synthesis reinforces the scientific and applied character of doctoral research, offering a comprehensive methodological framework.

The methods used to achieve these objectives were diverse and complementary. Documentary research involved a critical review of national and international literature, comparative analysis of published works, and integration of the legislative and institutional framework to align theory with practice. The quantitative component relied on the analysis of financial summary documents from “1 Decembrie 1918” University of Alba Iulia, including patrimonial result accounts and revenue-and-expenditure budgets for the period 2020–2024. Data processing was carried out using Microsoft Excel, while econometric modelling was performed with SPSS to validate the formulated hypotheses. Complementary methods included direct observation of institutional practices, analysis of official documentation, and comparative research across institutions and time periods, all contributing to the robustness of the findings.

Overall, the research methodology is characterized by a coherent and systematic structure that ensures both theoretical grounding and empirical validation of the hypotheses. It provides a robust framework for investigating managerial accounting and applying ABC/ABM methods in Romanian universities, thereby strengthening the scientific and practical value of the doctoral endeavour.

## **CONTRIBUTIONS, LIMITATIONS, AND FUTURE RESEARCH DIRECTIONS**

### **General Conclusions**

The aim of this research was to improve managerial accounting through the implementation of the ABC/ABM system within higher education institutions in Romania. To achieve this purpose, the following research objectives were formulated:

- Analyse the evolution of the Romanian higher education system through the lens of structural and institutional transformations.
- Present the premises and future perspectives of the Romanian higher education system.
- Establish the defining concepts of managerial accounting and highlight the economic and non-economic approaches that have shaped its theoretical development.
- Map the evolutionary stages of managerial accounting at the international level and examine its dynamics and specificities in Romania.

- Analyse the critical factors influencing the adoption and implementation of the ABC/ABM method.
- Examine the organization of managerial accounting using the ABC/ABM method, including its advantages and limitations.
- Analyse the transversal organizational structure of higher education institutions.
- Investigate ways to improve managerial accounting in higher education institutions through the implementation of the ABC/ABM system.
- Analyse the influence of direct and indirect expenditures on total costs at “1 Decembrie 1918” University of Alba Iulia.
- Assess the impact of total revenues on gross profit at “1 Decembrie 1918” University of Alba Iulia.
- Identify deficiencies and limitations in the institutional reporting process.
- Analyse the impact of implementing the Balanced Scorecard at “1 Decembrie 1918” University of Alba Iulia.

This research, entitled “*Methods for Improving Managerial Accounting in Higher Education Institutions through the Implementation of the ABC/ABM System*”, derives its relevance from the need to modernize accounting and managerial practices in universities, in line with contemporary trends in efficiency, digitalization, and sustainability. Although ABC/ABM systems have been applied in the private sector and in certain public entities, their use in the higher education sector remains insufficiently documented, revealing a research gap and an opportunity for academic exploration.

Managerial accounting is an essential instrument for strategic planning, budgetary control, and the evaluation of academic and administrative performance. Its modernization is crucial for transparent and responsible university governance. ABC/ABM systems provide a rigorous methodology for identifying and allocating indirect costs, supporting resource optimization, the elimination of non-productive activities, and the substantiation of strategic decisions. Their implementation generates sustainable benefits: enhanced financial transparency, strengthened institutional sustainability, adaptability to legislative changes, and integration with digital platforms (ERP, BI). In Romania, the application of ABC/ABM in universities remains limited, which gives this research a strategic and innovative character, with long-term implications for efficiency, educational quality, and institutional sustainability.

In the first chapter, the research addressed the question: *What is the current stage of development and what are the prospects of the Romanian higher education system?* This question was examined through objectives O<sub>1</sub> and O<sub>2</sub>. Under O<sub>1</sub>, the study analysed higher education policy, which has evolved from fundamental principles such as order, justice, and progress toward a complex framework of regulation and educational management. Educational decision-making has been closely linked to social stability and societal development, emphasizing the role of educational management in resource allocation, quality assurance, and performance orientation.

Public investments have had a major impact on modernizing university infrastructure, diversifying study programmes, and increasing student numbers. Convergence with European policies has brought structural changes: academic mobility, international cooperation, intensified research, digitalization, and internationalization. Statistical data confirm the growth in the number of public and private universities, the expansion of bachelor's, master's, and doctoral programmes, and increased participation in academic mobility schemes.

Under O<sub>2</sub>, the premises for development were strengthened through public investment and government policies aimed at diversifying resources and ensuring sustainable funding. Romania has made firm commitments within the European Higher Education Area, responding to challenges by adapting its legislative and institutional framework. The results include modernization of infrastructure, increased university competitiveness, intensified research and innovation, and the digitalization of educational processes.

Future perspectives focus on:

1. Education in the digital era, through the integration of technologies and the digitalization of academic processes.
2. Internationalization, by enhancing the visibility of Romanian universities and increasing academic mobility.
3. Integration of education and research into European political and economic objectives.
4. The role of universities as knowledge-producing and knowledge-disseminating institutions in a dynamic political and economic context.

The evolution of the Romanian higher education system (1990–present) reflects a transition from a fragmented national framework to integration within a unified European academic space. Investments, legislative reforms, and adaptation to internationalization

requirements have led to infrastructure modernization, programme diversification, and improved academic performance. Future developments are oriented towards digitalization, internationalization, and the consolidation of universities as strategic actors in societal development.

In the second chapter, the research focused on addressing the question: *How has managerial accounting evolved at the international and national levels, and what are its future perspectives?* This question was examined through objectives O<sub>3</sub> and O<sub>4</sub>.

In line with O<sub>3</sub>, the research analysed the economic and non-economic approaches to managerial accounting that have shaped its theoretical development. Initially centred on cost determination and financial control, managerial accounting later shifted toward planning, managerial control, and process optimization. Today, it is oriented toward value creation and the efficient use of resources. The study identified the key factors underlying the transformation of managerial accounting: the globalization of standards, intensified competition, and digitalization, all of which shifted the focus from technical calculation to strategic relevance. Regarding management accountants, the research observed a transition from technical tasks to business-oriented contributions such as system design, performance evaluation, and support for strategic decision-making.

In line with O<sub>4</sub>, the mapping of the international evolutionary stages of managerial accounting revealed several defining developments: the consolidation of managerial accounting as a discipline distinct from financial accounting; methodological innovations (1960–1990) that redefined managerial practices; the role of IFRS in promoting transparency and comparability; and the impact of information technologies in strengthening analytical and cross-functional capabilities. At the national level, the analysis showed Romania's alignment with international standards through professionalization, digitalization, and the strengthening of internal managerial control; the transition from classical industrial accounting to decision- and governance-oriented systems; and the adaptation of university curricula to incorporate decision-making and digital competencies.

Thus, managerial accounting has evolved from a cost-calculation mechanism into a strategic pillar of corporate governance and performance, shaped by globalization, digitalization, and standardization. Internationally, its evolution follows the stages defined by IFAC, while in Romania, its dynamics are marked by professionalization, technological

integration, and curricular adaptation. Bibliometric analyses confirm the discipline's reorientation toward transparency, interdisciplinarity, and sustainability, reinforcing the role of managerial accounting as a key instrument for decision-making and governance.

In the third chapter, the research focused on addressing the question: *What are the benefits and limitations of implementing the ABC/ABM method within a public higher education institution?* This question was examined through objectives O<sub>5</sub> and O<sub>6</sub>.

According to O<sub>5</sub>, the Activity-Based Costing (ABC/ABM) method emerges as one of the most modern and relevant approaches to cost calculation, capable of providing detailed and reliable information for managerial decision-making. Its implementation within an organization generates significant benefits but requires the active involvement of all staff and a continuous process of professional development. The effective functioning of the system depends on collaboration among the implementation team, operational personnel, and senior management, who must consistently support the adaptation and revision of the methodology based on feedback.

In service-oriented entities such as higher education institutions, the application of ABC becomes essential for accurately determining costs. This precision supports both long-term strategic decisions and immediate operational decisions. Accurate cost determination is indispensable for pricing, resource allocation, and managerial process optimization, which gives the method particular relevance in academic and institutional environments.

In line with O<sub>6</sub>, the analysis revealed that one of the main advantages of the ABC method lies in its ability to provide a clear picture of the cost structure, facilitating the identification of organizational strengths and vulnerabilities. In the context of organizational expansion and increasing cost volumes, ABC proves to be an efficient tool for cost allocation, using specific cost drivers and highlighting their impact on products, services, or activities. Thus, this method contributes to more rigorous resource management and strengthens competitive advantage.

The ABC method does not operate in isolation; rather, it integrates with other modern performance management tools. These include dashboards, the Balanced Scorecard, cost-volume-profit analysis, and benchmarking. Such tools enable the monitoring and evaluation of organizational performance, offering an integrated perspective on efficiency and

competitiveness. Activity-Based Costing therefore emerges not only as a cost-calculation method but as a comprehensive management system capable of supporting both strategic and operational decisions. By linking costs to value-generating activities and by incorporating complementary monitoring tools, ABC becomes a fundamental pillar of contemporary management, with broad applicability in both corporate and academic environments.

In the fourth chapter, the research focused on addressing the question: *How is the ABC/ABM system implemented within a public higher education institution?* This question was examined through objectives O<sub>7</sub> and O<sub>8</sub>.

The implementation of transversal organizational structures at “1 Decembrie 1918” University of Alba Iulia generated significant transformations in institutional functioning, contributing to increased efficiency in administrative processes. By restructuring the organizational chart into a more flexible form, this approach reduced the hierarchical rigidity characteristic of traditional vertical models and simplified reporting relationships. As a result, the informational and decision-making flow became more fluid, facilitating horizontal communication between structures and reducing managerial response times. Moreover, transversal organization enabled the rapid identification of operational dysfunctions and the application of effective corrective measures due to more targeted operational control. These results confirm the role of transversal organization as a critical factor in modernizing university management, thus fulfilling objective O<sub>7</sub>.

Within this favourable organizational context, the adoption of the Activity-Based Costing (ABC/ABM) method represented an essential step in improving managerial accounting. The method introduced a rigorous approach to identifying value-generating processes and activities, as well as cost drivers that reflect the direct relationship between indirect expenditures and their allocation bases. Through the application of ABC/ABM, the university gained the ability to determine real and relevant costs at the level of faculties, departments, academic staff, and students, offering a much more accurate picture of resource consumption. The method also facilitates the determination of financial results across academic structures and supports decision-making based on precise information tailored to managerial needs.

The impact of ABC/ABM on managerial control is substantial: the method enables the adoption of corrective measures aimed at improving institutional performance and provides an

efficient tool for forecasting costs and revenues through faculty budgets. Additionally, ABC/ABM enhances transparency and financial accountability—elements essential in public higher education institutions. Compared with the traditional method, which uses general allocation criteria and may distort cost realities, ABC/ABM redistributes expenditure according to actual activity consumption, highlighting differences between departments and enabling far more efficient financial management. Therefore, the implementation of the ABC/ABM system constitutes a robust means of improving managerial accounting in higher education, offering managerial, financial, and strategic advantages that fully address objective O<sub>8</sub>.

In the fifth chapter, the research focused on addressing the question: *What model can be used to estimate university costs and revenues in a public higher education institution?* This question was examined through objectives O<sub>9</sub> and O<sub>10</sub>.

The analysis of total costs at “1 Decembrie 1918” University of Alba Iulia was conducted using a modern econometric approach, employing statistical-economic tools that enabled a rigorous evaluation of the influence of direct and indirect expenditures on total costs, thereby fulfilling objective O<sub>9</sub>. Based on a dataset of 96 observations (financial data for 2016–2023), a multiple linear regression model was constructed and validated through statistical tests, confirming its robustness and relevance for the structural analysis of costs.

The econometric model identified five significant predictors of total costs: teaching expenditures (CDID), research and publication expenditures (CDCP), financial activity costs (CIAF), maintenance and auxiliary costs (CIAA), and administrative and secretarial expenditures (CIAS). These factors directly explain variations in total costs and provide a clear understanding of how direct and indirect expenditure influences the institution’s financial structure, contributing to the substantiation of budget optimization decisions.

The research also provides a methodological framework that can be extended through the introduction of exogenous variables such as total revenues and gross profit, thereby supporting objective O<sub>10</sub>. This potential extension enables the evaluation of the impact of revenues on gross profit and opens new avenues for analysing the institution’s overall financial performance. In this way, the study not only quantifies current influences on total costs but also offers a useful instrument for forecasting, budget planning, and strategic decision-making regarding resource management.

In the sixth chapter, the research focused on addressing the question: *How is performance measured in public higher education institutions?* This question was examined through objectives O<sub>11</sub> and O<sub>12</sub>.

In line with O<sub>11</sub>, the analysis revealed that Romanian universities face a series of structural and functional deficiencies in their financial reporting systems, stemming from institutional transformations and increasing demands for transparency and managerial efficiency. In this context, the implementation of the Balanced Scorecard (BSC) at “1 Decembrie 1918” University of Alba Iulia emerges as a viable methodological solution for strengthening strategic management. Through its four fundamental perspectives—financial, customer (student), internal processes, and learning and growth—the institution can monitor budgetary sustainability, the efficiency of fund utilization, and the attraction of external resources; evaluate student satisfaction, graduate employability, and the attractiveness of study programmes; analyse operational efficiency, the quality of administrative processes, and the degree of digitalization; and measure investments in continuous training, research, and innovation, as well as the institution’s capacity to adapt to changes in the academic environment.

In line with O<sub>12</sub>, the analysis showed that the main limitations include a predominant orientation toward traditional accounting-based reporting focused on compliance rather than strategic performance; the absence of an integrated evaluation framework that links financial resources with academic outcomes and social impact; and the lack of modern monitoring tools capable of supporting governance based on relevant data and indicators. These aspects highlight the need to modernize and adapt institutional reporting to the current requirements of the academic and societal environment.

The adoption of the Balanced Scorecard brings multiple benefits to university governance: it provides an integrated and balanced approach to institutional performance, aligns operational objectives with long-term strategy, facilitates internal and external communication through standardized indicators, and enhances decision-making capacity using multidimensional and comparable metrics. Overall, this instrument contributes to the professionalization of university management, the strengthening of institutional accountability, and the creation of a favourable framework for the sustainable development of Romanian higher education.

## **Theoretical and Practical Contributions**

Following the investigations conducted and the results obtained, it has been demonstrated that this thesis represents the first comprehensive approach to applying the Activity-Based Costing/Activity-Based Management (ABC/ABM) method within higher education institutions in Romania. The theoretical contributions of the research can be summarized as follows:

- the development of a synthesis and an in-depth analysis of the concepts associated with processes, activities, and costs specific to the university environment.
- the advancement of the cost-calculation methodology (ABC) and the associated terminology used in higher education institutions.
- the elaboration of a detailed analysis of the critical factors involved in the adoption and implementation of the ABC method, as well as the identification of the prerequisites for implementation through a multidimensional approach.
- the formulation and examination of principles for the transversal reorganization of higher education institutions in accordance with the requirements of the ABC method.
- the definition of a set of specific financial and non-financial reporting indicators, integrated into a Balanced Scorecard adapted to the particularities of the ABC method and the academic environment.

The major theoretical implications for the development of higher education institutions can be synthesized as follows:

- Modernization of the conceptual framework: the introduction of the ABC/ABM method in universities contributes to the consolidation of a common language and standardized terminology, facilitating comparability and the international integration of Romanian institutions.
- Methodological rigor in cost analysis: the application of ABC enables a more precise understanding of the relationship between activities, processes, and resources, providing a solid theoretical foundation for strategic decisions regarding efficiency and resource allocation.
- A multidimensional approach to university management: the analysis of critical factors and implementation prerequisites promotes a systemic vision in which institutions are

viewed as networks of interdependent processes, supporting transversal reorganization and adaptation to the requirements of the global educational environment.

- Integration of financial and non-financial reporting: the definition of specific indicators and the use of the Balanced Scorecard contribute to the development of a theoretical framework for evaluating institutional performance not only from the perspective of costs but also in terms of educational quality, research outcomes, and social impact.
- A foundation for educational policy: through its innovative character, the thesis provides theoretical support for the formulation of public policies and institutional strategies oriented toward efficiency, transparency, and accountability in higher education.

The introduction of the ABC/ABM method is not merely a technical contribution but an essential step in the theoretical and conceptual reconfiguration of university management, with direct effects on the modernization and internationalization of higher education institutions in Romania.

### **Empirical Contributions**

From an empirical perspective, the original contributions of this research can be summarized as follows:

- the identification and interpretation of trends and outcomes regarding the current state of higher education in Romania.
- the mapping of co-citation networks, keyword co-occurrence patterns, and bibliographic references, as well as the analysis of the most cited journals, to capture the evolution of managerial accounting at both international and national levels and to outline future research directions.
- the development of a critical comparative analysis between the traditional accounting system and the ABC/ABM method in higher education institutions.
- the implementation of transversal organizational methodology, in accordance with the specific requirements of the ABC/ABM method, at “1 Decembrie 1918” University of Alba Iulia.

- the mapping of university processes and activities and the identification of cost drivers specific to the ABC/ABM method within the Department of Economic Sciences at “1 Decembrie 1918” University of Alba Iulia.
- the econometric modelling of total university costs through multiple linear regression applied to “1 Decembrie 1918” University of Alba Iulia.
- the econometric modelling of total university revenues and their impact on gross profit, also through multiple linear regression applied to the same institution.
- the development and implementation of a strategic map at “1 Decembrie 1918” University of Alba Iulia.
- the design of a Balanced Scorecard adapted to the principles of the ABC method and to the specific characteristics of higher education institutions.

### **Major Practical Implications for Higher Education Institutions**

The practical implications of this research for the development of higher education institutions can be synthesized as follows:

- **Improved resource management:** by mapping processes and identifying cost drivers, institutions can optimize resource use and reduce waste.
- **Enhanced transparency and accountability:** the implementation of the Balanced Scorecard and the strategic map provide an integrated reporting framework that supports data-driven decision-making and strengthens managerial accountability.
- **International comparability:** bibliometric analysis and the mapping of research networks enable Romanian institutions to align with global trends and identify opportunities for international collaboration.
- **Strategic decision-making support:** the econometric models applied to university costs and revenues offer predictive tools useful for financial planning and for assessing the impact of decisions on institutional performance.
- **Modernization of university accounting systems:** the comparative analysis between traditional accounting and the ABC/ABM method highlights the advantages of a modern, activity- and process-oriented approach, contributing to increased efficiency and relevance in university management.

- **Integration of a multidimensional approach:** transversal reorganization in line with the ABC/ABM method supports a holistic institutional vision, facilitating coordination across departments and adaptation to the demands of the contemporary educational environment.

These empirical contributions extend beyond theoretical significance and provide concrete tools for university management and governance, with direct effects on the efficiency, transparency, and competitiveness of higher education institutions in Romania.

### **Limitations and Future Research Directions**

The implementation of the Activity-Based Costing/Activity-Based Management (ABC/ABM) method in higher education institutions represents a topic of high relevance and contemporary significance, both nationally and internationally. Addressing this field requires the use of specific methodologies adapted to the particularities of the university environment. Although the range of cost-analysis methods is extensive, their effectiveness ultimately depends on their suitability to the specific characteristics of higher education institutions, whether public or private. The process of adapting and implementing the ABC method involves considering a set of variables and determinants of costs—organizational, methodological, technological, economic, and regulatory. These factors shape the degree of success in transitioning toward a cost-management system characterized by transparency, efficiency, and strategic relevance, with direct implications for the quality and competitiveness of higher education.

Given the complexity and breadth of the topic, it is evident that a single study cannot exhaust all dimensions of ABC/ABM implementation. Nevertheless, the present research has achieved its stated objectives, demonstrating the importance and relevance of the topic. Multiple avenues for further exploration remain, whether through complementary perspectives or through the deepening of existing research. As in any scientific endeavour, limitations arise from the volume and availability of data across time and institutional contexts. Although the current dataset enabled the formulation of valid results, it is expected that expanding the database and continuing the research will enhance the precision and practical applicability of the developed models. A key aspect concerns technological progress and access to updated information, which can significantly improve the analysis and modelling of university costs.

The use of advanced analytical and simulation tools, combined with the continuous collection and updating of relevant data, increases the accuracy and usefulness of the models developed.

The implementation of the ABC/ABM method in higher education is a dynamic and continuously evolving field, generating opportunities for research and the development of new approaches and solutions. By deepening the understanding of the costs involved, university management and educational authorities can make informed and effective decisions, contributing to the provision of high-quality, sustainable academic services aligned with community needs.

Future research should combine empirical, methodological, and technological approaches to transform the ABC/ABM method into a strategic instrument for university management. Such an endeavour could lead to more efficient, transparent, and competitive institutions capable of responding to the educational and social demands of contemporary society. To consolidate and expand the applicability of the ABC/ABM method in the academic environment, several future research directions—of both theoretical and practical relevance—can be identified:

#### 1. Expansion of the Empirical Framework

- International comparative studies: analysing how universities in different countries implement ABC/ABM to identify best practices and transferable models.
- Application across different types of institutions: comparing results between public and private universities, large and small institutions, or research-intensive centres versus predominantly teaching-oriented faculties.

#### 2. Methodological Development

- Integration of ABC with other modern methods: exploring complementarities between ABC and tools such as the Balanced Scorecard, Lean Management, or Big Data analytics.
- Advanced modelling: using machine learning and artificial intelligence techniques to automatically identify cost drivers and simulate resource-allocation scenarios.

#### 3. Technological Dimension

- Digitalization of university processes: examining how ERP platforms and integrated information systems can facilitate the collection of data required for ABC.

- Use of interactive visualization tools: developing dynamic dashboards for real-time monitoring of costs and performance.

#### 4. Organizational and Cultural Dimension

- Analysis of resistance to change studying cultural and organizational barriers to ABC/ABM adoption and identifying strategies to overcome them.

- Impact on university governance: investigating how ABC influences decision-making transparency, managerial accountability, and stakeholder engagement.

#### 5. Financial and Strategic Dimension

- Assessment of the impact on financial sustainability: conducting longitudinal studies on how ABC contributes to cost optimization and improved financial efficiency.

- Correlation with academic and social performance: examining the relationship between ABC-identified costs and indicators of educational quality, research output, and community impact.

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