



**MINISTRY OF EDUCATION AND RESEARCH  
UNIVERSITY “1 DECEMBER 1918” ALBA IULIA  
FACULTY OF ECONOMICS  
DOCTORAL SCHOOL OF ACCOUNTING**

## **DOCTORAL THESIS**

## **SUMMARY**

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**Alba Iulia**

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**MINISTRY OF EDUCATION AND RESEARH  
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**THE CONTRIBUTION OF  
ACCOUNTING TO PERFORMANCE  
MANAGEMENT IN LOCAL PUBLIC  
ADMINISTRATION IN THE REPUBLIC OF  
MOLDOVA**

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# INTRODUCTION

## General research context

The global economy is going through a period of deep crisis, marked by significant recessions such as the economic crisis of 2008, the COVID-19 pandemic of 2020 and the war of 2022, which have had a devastating impact on the financial resources of states. These events have exacerbated the shortage of financial resources, and citizens have begun to feel the effects of the crises directly, expressing their dissatisfaction with the quality of public services provided by local authorities. Faced with these challenges, local administrations are faced with the task of meeting the needs of their communities while maintaining a high level of financial and managerial performance, and to do so, they are having to adopt innovative strategies to make their work more efficient. „In general, times of crisis offer more insights into how social, administrative and economic systems are measured”<sup>1</sup>.

Public institutional accounting and performance measurement systems have been recognized as essential pillars of administrative capacity, aiming to support managers by providing valuable information. However, the nature of accounting is seen rather as a tool to achieve specific objectives, such as ensuring a high degree of accountability in the use of public resources or, more generally, improving decision-making. Underpinning this functional approach is the belief that „accounting is an „instrument” technically neutral, designed and used by experts, and regarded with a mixture of fear by non-experts”<sup>2</sup>.

Accounting and performance measurement systems have underpinned the development of the New Public Management by translating the principles of economic rationality, result orientation, and have become operational tools and processes in public administration. Therefore, the increased interest in this topic has been significantly generated by the emergence of NPM, which has played a crucial role in stimulating research in the field of public sector accounting and public administration.

The architecture of the public sector is complex and involves a myriad of regulations that need to be respected and enforced at local government level. In this sense,

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<sup>1</sup> W. Von Dooren, G. Bowckaert, J. Halligan, *Performance management in the public sector*, New York: Routledge, 2015, p.239.

<sup>2</sup> I. Stecollini, I. Saliterer, J. Guthrie, *The role(s) of accounting and performance measurement systems in contemporary public administration*, in *Public administration*, nr.3, 2020, pp. 3-13, p. 3; DOI: [10.1111/padm.12642](https://doi.org/10.1111/padm.12642)

when we talk about the performance of public institutions, this does not only refer to the number of services provided, the number of beneficiaries, the financial resources allocated to a service, but also to the internal procedures within local institutions, the level of training of employees or service providers, the level of local welfare provision, the level of problem solving, the internal management of the organization and the interconnections between these and many other indicators. In other words, performance management involves not only economic analysis, including the use of accounting information supports, but also social and administrative analysis, and finally realizing the connections between these three pillars and ensuring high performance.

As public sector reforms have progressed in recent decades, a substantial body of research in both disciplines has analyzed the processes and their consequences. Increasingly, scholars have shown how public sector performance accounting, measurement and quantification have produced significant consequences, affecting people, organizations, policies, culture and society, and unfolding in both expected and unexpected ways.

The first research to address performance measurement was conducted by Nixon in the 1960s when management by objectives, and later zero-based budgeting, was developed. Heinrich (2002)<sup>3</sup> describes these first approaches to performance measurement from a management perspective as "a management responsibility for the inputs into the organization (referring to nothing more than administrative rules guiding routine tasks and budget allocations), in the same context the management of the organization will also be responsible for internal and external processes (here we have in mind audit reports, site visits and other monitoring tasks)".

Performance assessments were considered by Hollings (1996)<sup>4</sup> as being referred to as "performance auditing" which aims to highlight weaknesses in operational controls and in the implementation of functional responsibilities. Management research has shown that measures to promote performance need to be interconnected with the organization's

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<sup>3</sup> C.J. Heinrich, *Outcomes-Based Performance Management in the Public Sector: Implications for Government Accountability and Effectiveness*, in *Public Administration Review*, nr. 62(6), 2002, p.712; DOI: <https://doi.org/10.1111/1540-6210.00253>

<sup>4</sup> L.R. Hollings, *Reinventing Government: An Analysis and Annotated Bibliography*. Commack, NY: Nova Science Publishers, 1996, p.15.

objectives, be as close as possible to the organization's actual performance, and be simple and non-consensitive so that they can be easily implemented<sup>5</sup>.

There is no doubt that the issue of performance management from an economic perspective in local public administration is complex and requires interdisciplinary approaches. The research findings highlighted above underpin this statement. The current context of the crisis caused by the war in Ukraine, the unstable situation in the Republic of Moldova, but also the aspiration of this state to align with European values and standards, is the first signal in the foundation of the present research by analyzing performance management in the Republic of Moldova. The need for legislative changes at the level of local public administration in Moldova, the aspirations to join the European Union, the revision of the entire system from the economic, administrative and social perspective, by aligning with European principles are the pillars that underpin Moldova's integration into the European Union, and which in the current political and social context are the main prerogatives of both the Moldovan authorities and the central structures of the European Union.

In this context, this paper, entitled "The contribution of accounting to performance management in local public administration", aims to explore the most relevant aspects of local public accounting in relation to performance management. The main aim is to analyze existing models for measuring local performance based on accounting information such as public budgets and budget execution reports.

Analyzing and studying the indicators found in the budget of public entities, in budget execution, the correct forecasting of public spending, and in this way obtaining a picture of performance that will be the basis for managerial decisions, provides the opportunity to identify ways to improve public accounting and costing.

The concretization of the aspects highlighted above make this research a solid argument for the use of data in the process of reform and Europeanization of local public administration in the Republic of Moldova, in the context of the need to integrate performance management practices from an accounting perspective in local public administration, and in the context of obtaining "county status" upon accession to the EU, and adapting the system to European values and norms.

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<sup>5</sup> C.J. Heinrich, *Outcomes-Based Performance Management in the Public Sector: Implications for Government Accountability and Effectiveness*, in *Public Administration Review*, nr. 62(6), 2002, p.715; DOI: <https://doi.org/10.1111/1540-6210.00253>

## **Objectives of scientific research**

In the scientific approach we approached this topic with the objective of analyzing the performance management of local public administration based on the accounting information presented in the financial statements, in particular the local budget execution reports, as well as the perception of the users of accounting information in relation to performance analysis. In order to find the key issues leading to performance improvement and effective use of performance indicators in local public administration in the Republic of Moldova, the study aimed to focus on the areas of perspective for development in the budgetary process of performance management and measurement, both from a theoretical and practical point of view. This type of strategy emphasizes that performance indicators will not be used exclusively for budget management, but as key indicators to support decision making and make institutions more effective.

To achieve the overall objective, we highlight the following secondary objectives and working hypotheses:

*Chapter 1 „Performance in local public administration: from accounting to decision-making management”.*

- Highlighting the main issues in the evolution of performance in local public administration and the role of accounting in the performance measurement approach.
- Analysis of researchers' interest in the topic from an accounting perspective.

*Chapter 2 „Coordination of local public administration from a performance management perspective”.*

- An analysis of the historical evolution of local administrative systems and the interdependence between administrative structure and financial performance, highlighting how institutional organization affects the management of local budgets.
- Evaluation of financial management mechanisms used in local communities and their impact on sustainability and financial performance.

*Chapter 3 „Practical insights in measuring financial performance through local budget execution”.*

- The presentation of local government revenues and expenditures as indicators in performance measurement and the use of budget execution statements as a method for measuring performance and as a basis for managerial decision-making. Local budget outturns provide complex information to stakeholders for decision making

in the area of utilization and forecasting of public administration resources to ensure high performance. Use the components of decentralization and local autonomy in measuring local performance.

*Chapter 4 „ Perception of users of financial accounting information on how budget execution reports are used in performance measurement and management decision-making at local level ”.*

- Investigating how users of financial-accounting information interpret and capitalize on budget execution reports in assessing the performance of local public administration and in decision-making.

*Chapter 5 „ Model for measuring local government performance in terms of accounting information presented in local budget execution reports ”.*

- Application of performance measurement indicators based on the accounting information presented in the local budget execution reports, and their adaptation to the specific legislative framework of the Republic of Moldova.

*Chapter 6 „ Econometric modeling on the importance of accounting information in analyzing performance management in local public administrations ”.*

- The realization of an econometric model of local government revenues and their components, which as independent variables underlie managerial decisions and performance measurement. There is a significant relationship between certain revenue components and public entity performance measurement.

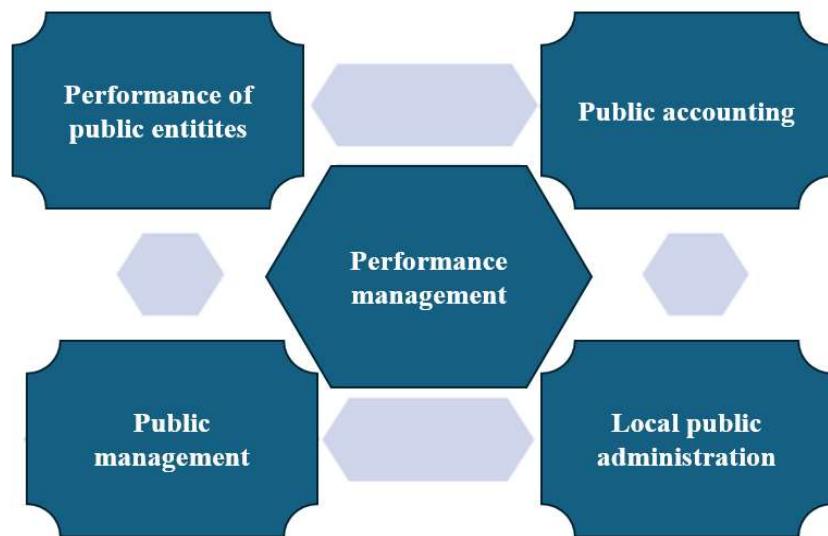
In another perspective, in addition to the use of accounting information extracted from budget execution reports at local level, the information was also used in the creation of a model for measuring the performance of public administration at local level. In the same context, in order to highlight the significance and usefulness of the information contained in these reports, a questionnaire was used to study the perception of users of financial-accounting information. The aim was to study how budget execution reports are applied in administrative practice, both in the performance measurement process and in the decision-making process at local level.

### **Research methodology**

In the realization of the work we used a set of scientific research models, techniques and methods. Both quantitative and qualitative approaches were used. From an epistemological point of view, the scientific approach lies at the intersection between

constructivism and positivism. The fields of interest that were the basis of the scientific approach were: accounting of public institutions, local public administration and public management (Fig. 1).

**Fig. 1. Areas of interest**



In order to start the research we carried out a theoretical and documentary analysis of the subject in order to be aware of the positioning of the present analysis in the present time. For this purpose we used both bibliographical documentation and direct documentation of reality. By applying these methods in chapter 1 we made a synthesis of impact publications. In order to carry out the initial scientific approach, we analyzed articles published in the Web of Science database (ISI indexed). We also used comparative analysis in the theoretical approach in order to highlight different approaches to the topic. Comparative analysis was also used in the practical approach of analyzing the budget execution statements.

In the theoretical analysis we have used induction to make aware of the main reasoning underlying the researched topic. On the other hand, the deductive method was the basis for the practical analysis of the presented information.

The problematization was the basis of chapter 1, “Performance in local public administration: from accounting to decision-making management” in which we analyzed the perspective of accounting in performance measurement and its mission. In Chapter 3, “Practical values in the measurement of financial performance through the prism of local budget execution reports” we used the comparative analysis of budget execution indicators,

statistical grouping and statistical presentation through the analysis charts. In chapter 4 „Perception of users of financial-accounting information on the use of budget execution reports in performance measurement and managerial decision making at local level" we applied the questionnaire method, and its analysis in the statistical program SPSS. In chapter 5, which is entitled “Model for measuring the performance of local public administration from the perspective of accounting information presented in local budget execution reports”, we used both the observation method, through which we analyzed the possibility of creating and adapting this model to the needs of the public sector, and the economic simulation method, through which we simulated the evolution of accounting information. In chapter 6 entitled „Econometric modeling on the importance of accounting information in the analysis of performance management in local public administrations" we came up with econometric and statistical analysis in the program R. In this chapter we used econometric modeling and statistical modeling to identify the aspects of budget execution reports that influence the level of performance.

Both throughout the research and in the conclusions, we applied the method of unity between analysis and synthesis. Thus, we have formulated relevant conclusions, deriving them from the research carried out, while at the same time breaking down the subject into essential components, as reflected in the structure of the chapters. This approach allowed a more in-depth analysis and contributed to the identification and awareness of dominant trends in the research field.

## SUMMARY OF CHAPTERS

The scientific research, implicit by this doctoral thesis, is structured in six chapters starting with the introduction and conclusions. The introduction of the thesis covers aspects of general presentation and motivation of the chosen topic, among the aspects that are found in the introduction are: the general context of the research, the objectives and working hypotheses, the importance of the chosen topic, the research methodology and the brief content of the chapters.

- The first chapter, entitled “Performance in local public administration: from accounting to decision-making management” presents a review of the literature by exporting articles from the Web of science database, and identifying the interest shown over the years on the topic. At the same time, we have focused on the evolution of performance, emphasizing the importance of accounting and accounting information in assessing the performance of local public administration. We have addressed and presented various models and concepts for analyzing financial performance in local governments, emphasizing their essential role in the process of measuring and improving performance.
- The second chapter, entitled “Coordinates of local public administration from the perspective of performance management” highlights normative aspects regarding the organization and functioning of local public administration. In the scientific approach we presented concepts of financial performance, local public administration and performance management. We approached the issue of performance management in local public administration through the prism of specialized literature.
- The third chapter, entitled “Practical Valences in Measuring Financial Performance through Local Budget Execution” presents ways to measure the performance of public entities through the use of accounting information. In the first phase, we addressed the position of the local public budget in the national public budget in order to raise awareness of its positioning, data that can be the basis for subsequent managerial decisions. The next phase of analysis, i.e. the analysis of the local budget and the identification of its performance level through expenditure and revenue indicators, data taken from the local budget executions of the Republic of Moldova, as a post-Soviet state, which has obtained the status of a candidate country to the great European family but whose structure needs a thorough analysis of all administrative, social, economic, legislative aspects in order to align with European values and ensure a high degree of performance and sustainability. In the same performance approach, we analyzed the underlying indicators of a democratic

state from the perspective of local public administration, namely local autonomy and decentralization. This performance analysis has been carried out using taxes levied at the local community level, thus providing an approach that can underpin managerial decisions to ensure the sustainability of public finances from a tax perspective.

➤ The fourth chapter is entitled “Perception of users of financial-accounting information on the use of budget execution reports in performance measurement and managerial decision making at local level”. This chapter will present the analysis of the questionnaire applied to local communities in the Republic of Moldova, exploring how financial-accounting information is perceived and used in the performance evaluation of local governments. The aim is to understand the role of this information in supporting financial decisions and effective management of public resources.

➤ The next chapter, entitled “Model for forecasting and measuring the performance of local public administration” comes as a basis for everything we have developed in the previous chapters, namely in this chapter we have adapted a performance measurement model based on indicators based on accounting information from local budget execution reports. This chapter presents the model adapted to the specificity of the Republic of Moldova, aiming at identifying relevant indicators by analyzing international models of performance measurement at the local level, using accounting information. Thus, as a result of the research conducted and the literature, this chapter provides a performance measurement model by applying a model based on financial-accounting indicators that reflect the realities and needs of local public administrations in the Republic of Moldova.

➤ Chapter six, entitled „Econometric modeling on the importance of accounting information in the analysis of performance management at the level of local public administrations” we applied econometric modeling in the statistical program R, the model was based on identifying the aspects of budget execution that influence the level of performance. The multiple linear regression model applied on the data set converted using PCA (principal component analysis) was based on the response variable namely local community revenues, and the independent variables, all revenue components presented in the budget execution report. The beginning of the chapter started with introductory remarks on the econometric modeling and then presented the application of the econometric model in the statistical program R, a program used in advanced statistical and econometric analysis. Following the application of the model, we have identified the most relevant aspects of the revenues of the administrative-territorial units, which require a specific legal and accounting framework, having a direct impact on the efficient

management of public entities. These elements are essential to ensure efficient and sustainable management of public resources at local level.

At the end of the research we have formulated conclusions regarding the contribution of financial-accounting information to performance management in local public administration, we have highlighted our own contributions to the research approach and we have formulated the research limitations and possible perspectives for analysis.

## CONCLUSIONS, OWN CONTRIBUTIONS, RESEARCH LIMITATIONS

### Research findings

As a result of the systemic and applied research on the contribution of accounting to performance management in local public administration, we analyzed the main approaches to the subject from several perspectives: accounting, financial accounting information, public administration, management, finance, economics, etc.

In the elaboration of the scientific approach we have achieved the proposed objectives. Each objective has been addressed in the chapters as follows:

- **The first objective**, i.e. to review the literature on performance measurement through accounting and to highlight the managerial perspective in the use of financial-accounting information, was achieved in chapter one of the paper. Here, we have made a comprehensive synthesis of the most relevant studies, providing a solid theoretical foundation. At the same time, we have demonstrated the importance and topicality of the topic by analyzing the number of papers published in the Web of Science, which confirms the constant interest of the academic community in this topic.
- **Second objective**, the presentation of local government revenue and expenditure as key indicators for measuring performance demonstrates the central role of accounting in decision-making and the efficient management of public resources. The use of budget execution reports as a tool for assessing financial performance allows a clear and objective analysis of the financial sustainability of administrative-territorial units. In this respect, the analysis of local budget execution in the Republic of Moldova has provided a solid basis for the application of performance indicators, highlighting both the strengths and vulnerabilities of the current system. These results underline the importance of rigorous accounting reporting and effective financial monitoring mechanisms, which are essential to ensure efficient and accountable public management.
- **Third objective**, the analysis of how users of financial-accounting information interpret and capitalize on budget execution reports has highlighted its essential role in assessing the performance of local public administration and in informing managerial decisions. The research results confirm that users of accounting information recognize the importance of the local budget and, in particular, of the accounting data included in budget execution reports as essential tools for ensuring efficient and transparent financial management. Thus, accounting in public administration not only reflects the economic

reality of the administrative-territorial units, but also plays an active role in optimizing the allocation of resources, strengthening financial accountability and increasing transparency in the management of public funds.

➤ **Fourth objective**, the application of performance measurement indicators, based on accounting information from local budget execution reports, has demonstrated their importance in analyzing and optimizing the financial management of local public administration. Following an in-depth analysis of the literature and the most widely used international models of financial performance assessment, a rigorous selection of relevant indicators was made, which were adapted to the economic and financial realities of the Republic of Moldova. In this context, the integration of modern methods of accounting analysis and the implementation of evidence-based financial policies could support local governments in improving performance and achieving a higher level of economic sustainability.

➤ **Fifth objective**, the fourth objective - the application of an econometric model on the financial-accounting information from the revenue side of the budget execution reports, which as independent variables are the basis for performance measurement. If in chapter 5 we proposed a performance measurement model based on the financial-accounting information from the local budget execution reports at the level of the administrative-territorial unit, thus identifying the localities that require special attention and more detailed analysis according to the performance indicators applied, in chapter 6 we focused on the application of the econometric model. Through this approach, we aimed to highlight the specific chapters in the budget execution reports that require more careful management and differentiated treatment, thus contributing to better inform financial decisions at local level.

The novelty of the research research lies, first of all, in the detailed literature review, which highlighted the importance of the topic. We also applied a questionnaire addressed to public managers and staff in the financial-accounting departments involved in bookkeeping and budget performance analysis in order to better understand their perceptions and practices. Following this analysis, we concluded that local budget execution reports contain key accounting indicators that are essential for measuring local government performance.

Furthermore, we applied a performance measurement model, adapted to the specificities of the Republic of Moldova, to identify the high-performing district capital cities and those that need special attention. In this respect, the cities of Cahul, Orhei and

Balti stood out as the best performing, with the highest performance indicators, while the cities of Cantemir, Basarabeasca and Anenii Noi require a more detailed analysis and special treatment.

In the same context, in order to become aware of the important aspects of the revenues of the administrative-territorial units, we applied an econometric model in the statistical program R. The results showed that the most significant aspects in the local budget execution reports are “land tax” and “personal income tax”. These issues should be emphasized and carefully researched by the authorities in the Republic of Moldova, as they have a major impact on the financial performance of local public administrations.

### **Own contributions**

As a result of the research we believe that we have succeeded in achieving our initial objectives and in bringing to light important aspects from the perspective of accounting, performance management in local public administration, and to make our own contributions to the development of the topic.

We will highlight our own contributions in a structured way for each chapter. The first chapter entitled “Performance in local public administration: from accounting to decision-making management”.

- The role of accounting as a science providing relevant financial data to inform managerial decisions was emphasized.
- The literature was analyzed using a bibliometric approach, examining the main articles published between 2010 and 2023, indexed in the Web of Science database (ISI).
- In order to highlight the temporal distribution of the selected articles, descriptive statistical techniques have been used, analyzing the sample of publications according to the year of publication, the origin of the authors, the thematic distribution of the research, the distribution of the articles in different journals and the research methods used. This chapter can be useful both for practitioners approaching the subject as well as for people wishing to study the subject.

Chapter 2 is entitled “Coordination of local public administration from a performance management perspective”.”

- The evolution of the legal status of local elected representatives has been analyzed from a historical perspective, highlighting the formation and development of the current local administrative systems.

- The structural features of the organization of local public administration were described, together with the fundamental principles governing the functioning of administrative-territorial units as entities designed to ensure the well-being of the community.

In the analysis in Chapter 3, “Practical insights in measuring financial performance through the lens of local budget execution”, we made the following contributions:

- Local public budget indicators have been applied at the national budget level to highlight their role and to analyze the current state of the local budget in the Republic of Moldova.
- Local budget execution was presented as a tool for measuring performance and possible future directions for improving public revenues.

Chapter 4 entitled “Perceptions of users of financial accounting information on the use of budget execution reports in performance measurement and management decision making at local level”.

- The questionnaire method was used to analyze how accounting information and budget execution reports are used by decision-makers at the level of the administrative-territorial unit, as well as by the collaborators in the financial-accounting department, in the process of performance measurement and managerial decision-making at local level.
- The analysis of the results showed that the financial-accounting information in local budget execution reports is essential for decision-making and for improving the efficiency and performance of local organizations.

In the analysis in chapter 5, “Model for measuring local government performance from the perspective of accounting information presented in local budget execution reports”, we made the following contributions:

- The application of the model highlighted the importance of budget indicators in assessing local performance, facilitating a comparative analysis and providing a solid support for administrative decision-making.
- Findings from the study indicate that municipalities that maintain a balance between revenue and expenditure have a greater capacity to effectively manage economic development and ensure long-term financial sustainability.

To substantiate the research, in chapter five we have applied econometric and statistical modeling on local budget execution data, the data being analyzed in R 4.2.0. Am aplicat analiza componentelor principale (ACP) pentru a identifica variabilele importante

printre care există variația maximă a tuturor datelor;

- We generated summary statistics for a clearer visualization of the data but also to identify outliers and the shape of the distributions;
- We generated summary statistics for a more visualization □ We ran the econometric modeling by applying two multiple linear regression models using the same response variable “Total income” and different independent variables to econometrically realize which variables are the most important and underlying variables for a sustainable budget, and to identify outliers and the shape of the distributions;
- We applied the generalized linear model (GLM) using the „Gaussian” distribution because in this context we needed a model with an endogenous variable to which we can apply any random variable of the exponential family, in our situation any variable from the subcategories of income or expenditure. Thus, GLM was applied to the real dataset we collected to analyze the data but also to identify outliers and the shape of the distributions.

Our own contribution was to demonstrate that accounting information from budget execution reports can be a tool for analyzing performance at the level of local public administrations, at the same time it can present relevant information for subsequent decisions by public managers.

The originality of the paper lies in the fact that we found no previous research analyzing the performance of public administration by applying accounting information from budget execution. In this context, the original contribution of the paper is also marked by the analysis of the performance of local public administration in the Republic of Moldova, a post-Soviet state with a legal framework in need of improvement, but which has taken the first important steps towards integration into the European family, including the submission of the application for membership.

### **Research limitations**

Every attempt to formalize or structure some approaches in a system and phenomena that may occur in the real world is a complex, sometimes incomplete, scientific endeavour, because any system represents to one extent or another expressions of abstract approaches. In this sense, both this research and other economic research have certain limitations, due to the complex nature of the study and the multitude of variables analyzed. We consider that these limitations that emerge from the research are not such as to significantly jeopardize the results of the study. The research may be considered as having

limitations:

- The literature review, based on articles extracted from the WoS database, is restricted to works written exclusively in English, not including other studies written in other languages, which could be equally relevant and significant;
- The analysis of budget execution as a performance measure involved execution indicators for a period 2010-2023, data collected on budget execution in the Republic of Moldova. Data prior to the 2010 period were not identified as public data.
- Analysis of local autonomy and decentralization through the prism of local taxes is only one area of research, certainly this perspective can be developed multilaterally involving other indicators.

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