

The Connection between Research and Concept Development in Accounting and Other Management Sciences

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Abstract: - In this paper the attention is focused on the close connection between the research process and the application of its elements in accounting and other management sciences, leading to the formation of new concepts. These concepts aim at developing the existing specialized literature, starting from the theoretical structure and substantiating with applicative elements that forms a whole at a practice level. The paper includes notions and concepts presented from the general level to the particular level, exemplifying the information described through the prism of one's own experiential research.

Key-Words: - accounting, management sciences, research, concept, development, innovation

1 Introduction

The idea of writing this article has emerged after several debates at which we attended, debates between theoreticians, practitioners and academics. The main discussion topic is centered on the idea that in accounting the process of creation and introduction of concepts is slow, difficult to realize. Through this article we do not fully contest these statements, but we want to show that at least a part of these processes is realizable. In the end, we wish to exemplify concepts that we have proposed, concepts that emerged from ample research of the PhD thesis and research included in scientific articles. The concepts have been shared in the academic environment and also to the wide public.

These concepts are based directly on accounting notions but we will add and exemplify also concepts that are correlated to accounting and management sciences – financial management, financial analysis, strategic analysis).

2 General framework

This paper represents a synopsis of the research process carried over 9 years and is presently continued. We will present the creative concepts what we have developed so far in a concentrated manner, exemplified and we will also highlight briefly the research methods that we have used and the steps that led to the creation of new ideas. These ideas have been and are meant to provide an added value, a new vision over an environment that is considered rigid, without extended malleability.

3 Research methods

In the research we have focused on elements from accounting and management sciences and have searched for multiple approach angles for the information, an approach of content and concept, therefore providing an unique, original vision based on our steering and trajectories we have carried as researches and also based on the leads we have followed.

The general research method involved a whole hypothesis validation process of the study's research, the multiple hypotheses being established using „general methods of knowledge highlighted through deduction, induction and abduction” (Niculescu & Vasile, pg. 110).

Through this article we exemplify a theoretical conceptualization of some parts from the results we have obtained, switching from the veridical observation of reality to a subjective idea filtering. Therefore, the whole process has generated a reevaluation of existing concepts and theories and has led to the creative working of notions and to the emergence of new notions.

The theoretical research contained the analysis of scientific and specific research in the domain, of materials related to the subject of the research and the study of all elements emerged as ramifications from the subject domain that influence the results of the research.

The theoretical approach has been comprehensive due to the pluri-disciplinary character of the notions in study, including books, treaties, manuals, magazines, encyclopedias, courses, local and international papers from the specific literature, particularized studies of accounting and management sciences, regulations, international and national standards, and also other materials with adjacent valences to the proposed thematic that has led to associations that state a high originality character (materials from domains like psychology, education, management, etc).

The documentation process supported the complex construction of the proposed research leading to the formation of new conceptual contributions, to the descriptive and explanatory exposal of the research's content related to the proposed objectives.

After taking into consideration the theoretical demarches, we have followed the empirical demarche through setting meetings with specialists that have a well-defined role in coordinating the notions of economic and financial analysis, and the financial and accounting elements (academicians, domain experts, accountants, etc). through the communication with these specialized persons, we have accumulated a significant portfolio of information that has supported the scientific activity. Also, within the empirical demarche, we mention the transmission and explanation of a questionnaire issued in order to establish the perception over certain concepts in our area of purpose, the results obtained having a high importance in building our research.

At a qualitative level, we have carried qualitative researches through interviewing financial analysts that have provided a significant addition in the determination of the information that form the concepts we will exemplify in the content of the article.

Other qualitative demarches have been carried over the research through the realization of interpretations and analysis of content and through the proposal of new concepts and own constructions.

An important aspect of the present article refers to the application on a complex vision on the research, beside the applicative, explicative, descriptive, predictive and correlative visions in the process of the creation and description of concepts.

4 Concepts regarding the „economic and social mutations - interacting with the subject and paradigms of management sciences” (Stefan-Duicu & Stefan-Duicu, 2013 pp. 1509-1513)

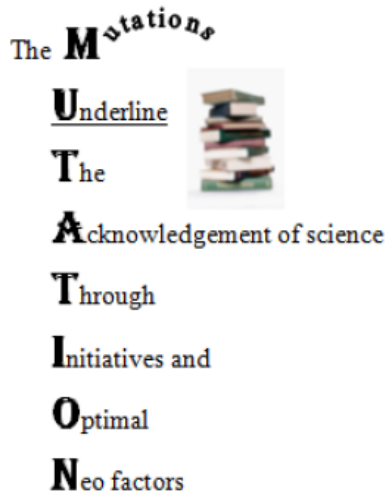
From the study we have carried and presented below, we extract the following concepts we have created as researchers (Stefan-Duicu & Stefan-Duicu, 2013, pp. 1509-1513):

- the factors leading to the emerging of economic-social mutations (Inherent Evolutionary Factor, The Gnoseological Factor (base knowledge), The Creative Factor;
- the classification of the mutations (Initial base mutations, Evolutionary mutations, Mutation of concept relocation, Initial base mutations, Evolutionary mutations with inclusive vision, Evolutionary mutation with non-inclusive vision).

The mutations, regardless their classification into the above stated framework, represent an important phenomenon into the global emergent knowledge.

In the social and economical environment, but not limited to, mutations generate effects for present and also for the future. Thus, it shows future directions of the phenomenon's evolution. Therefore, we can state that mutations represent a development and creation process within all domains we have encountered and will always remain a decisive element in the universal evolution.

Fig.1 Mutations



Source: created by authors

(Stefan-Duicu, V. M., & Stefan-Duicu, A. (2013). Economic and Social Mutations-Interacting with the Subject and Paradigms of Management Sciences. *Ovidius University Annals, Series Economic Sciences*, 13(1). Vol. 13 Issue 1, pp. 1509-1513)

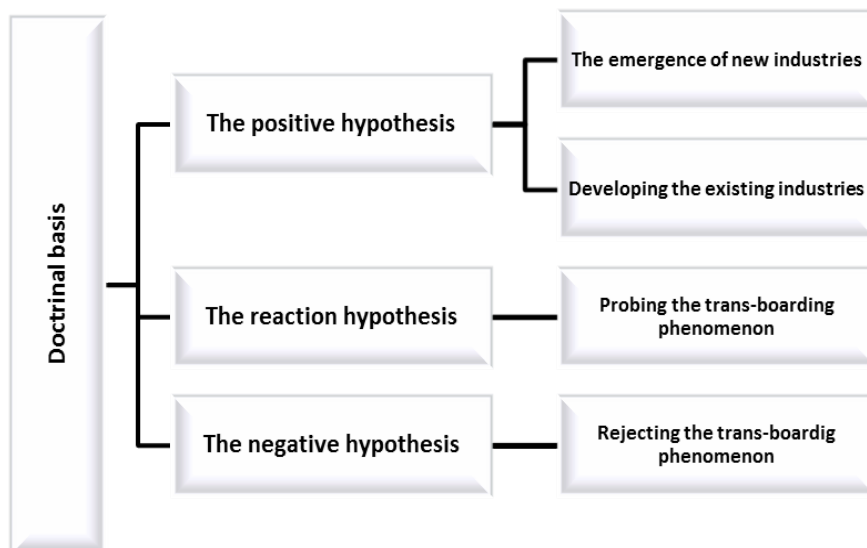
5 Concepts regarding the „trans-boarding the doctrinal phenomenon within the management sciences towards a creative dimension” (Stefan-Duicu & Stefan-Duicu, 2015 pp. 259-263)

From the study named as above, we present some of the concepts we have elaborated: (Stefan-Duicu & Stefan-Duicu, 2015, pp. 259-263):

- The doctrines as an archetypal structure;
- The scenarios of doctrinal phenomenon affecting the economic dimension
(Doctrinal basis – the positive hypothesis, the reaction hypothesis, the negative hypothesis).

„The emergence of such a phenomenon is essentially due to the capitalization of scientific research and encouraging the human collective towards reaching new knowledge and new work environment” Stefan-Duicu & Stefan-Duicu, (2015).

Fig. 2. Scenarios of doctrinal phenomenon impacting the economic dimension



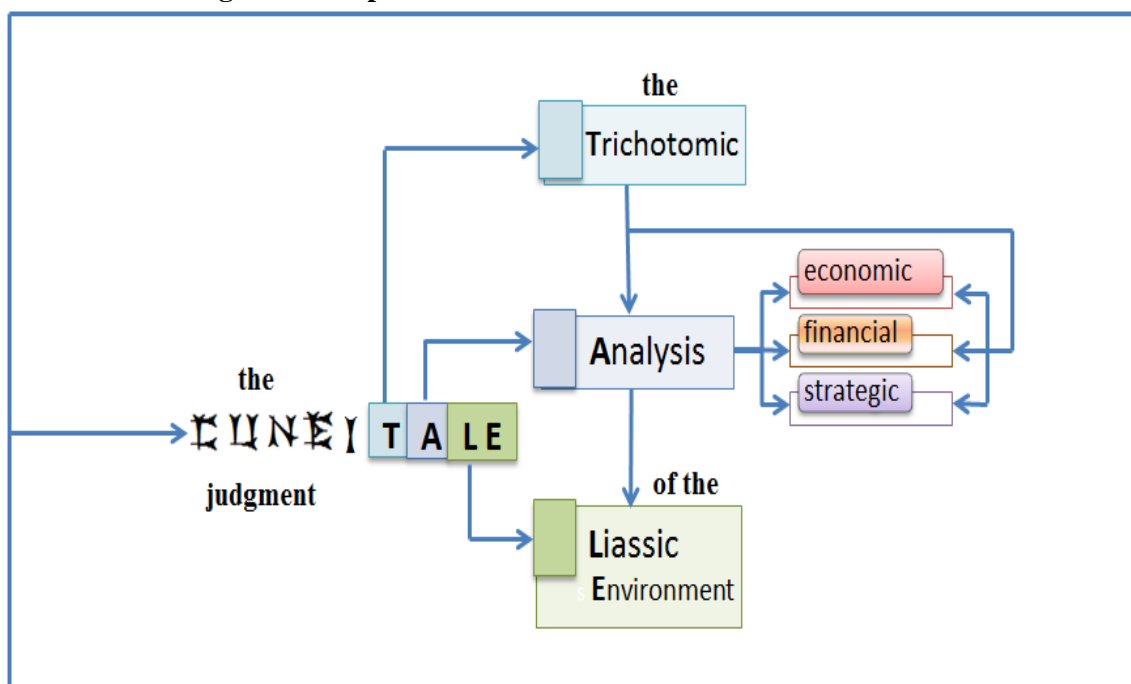
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6 Concepts regarding the „presentation of a futuristic concept: „THE CUNEITALE JUDGMENT” (Stefan-Duicu & Stefan-Duicu, 2016, pp. 130-135)

Within our research we have elaborated a vanguardist theoretical concept, along with such similar ideas that can be a starting point for other future ideas of researchers, academicians and others. We name the following concepts:

- The representation of the positive current – the passive role of the researcher;
- The representation of the constructivist current – the active role of the researcher;
- The layout of the research’s demarche within a concatenated vision;
- The representation of the CUNEITALE JUDGMENT.

Fig. 3. The representation of the CUNEITALE JUDGMENT



Source: created by authors

(Stefan-Duicu, V. M., & Stefan-Duicu, A. (2016). Short Presentation of a Futuristic Concept: „The CUNEITALE Judgment”, *Global Economic Observer Journal*, No. 1, vol. 4, pp. 130-135)

The „cuneitale” term is composed of three elements:

1) the first component refers to the construction of „cunei” that is related to the cuneiform writing through the use of the descriptive processes and the capacity of interpretation in order to present the stocked memory information at a certain point.

2) the second component of the term „CUNEITALE”, namely „TALE” represents an acronym: the *Trichotomic Analysis of the Liassic Environment*.

The trichotomy refers to the classification in three parts of a concept, therefore sharing the analysis into financial analysis, economic analysis and strategic analysis.

The word „Liassic”, in the context of proposing „THE CUNEITALE JUDGMENT” sets this type of judgment within the current context and refers to it as being an element that belongs to the contemporary environment.

„Marking the correlations of each term, the concept of „CUNEITALE JUDGMENT of the financial analysts” incorporates the judgment based on a systematic mechanism, rigorous and consistent, built gradually, starting

from the trichotomic footprint of the economic, financial and strategic analysis and using cases, elements and specific indicators of these types of analysis taking into consideration the current dominant theories.” (Stefan-Duicu & Stefan-Duicu, 2016).

7 The „conceptual and regulatory delimitations of the professional judgment within an economic environment” (Stefan-Duicu & Stefan-Duicu, 2016, pp. 747-751)

From the study named as above, we present some of the concepts we have elaborated:

- The axiological defragmentation of the content of the professional judgment (explain the determining factors, the composing elements and also the modulatory purpose in issuing and forming the decisions);
- The spectral value of the professional judgment;
- The determining factors of the professional judgment (Professional training, Deontological factors);
- The purpose and the valences of the professional judgment.

Fig. 4 The spectral value of the professional judgment



Source: created by authors

(Ștefan-Duicu, V. M. (2017). *Conceptual and regulatory delimitations of the professional judgment within an economic environment*. Challenges of the Knowledge Society, pp.747-751)

8 Concepts regarding the „correlative notions of the „professional judgment” and the „professional behavior” (Stefan-Duicu & Stefan-Duicu, 2014, pp. 173-177)

From the study named as above, we present some of the concepts we have elaborated:

- General acceptances of professional judgment (The deontological vision of the professional judgment);
- Correlative notions of the professional judgment and the behavior (The link between concepts).

„This paper aimed at exposing the correlative notions between the professional judgment and the professional behavior through a creative and interdisciplinary approach.” (Stefan-Duicu & Stefan-Duicu, 2014).

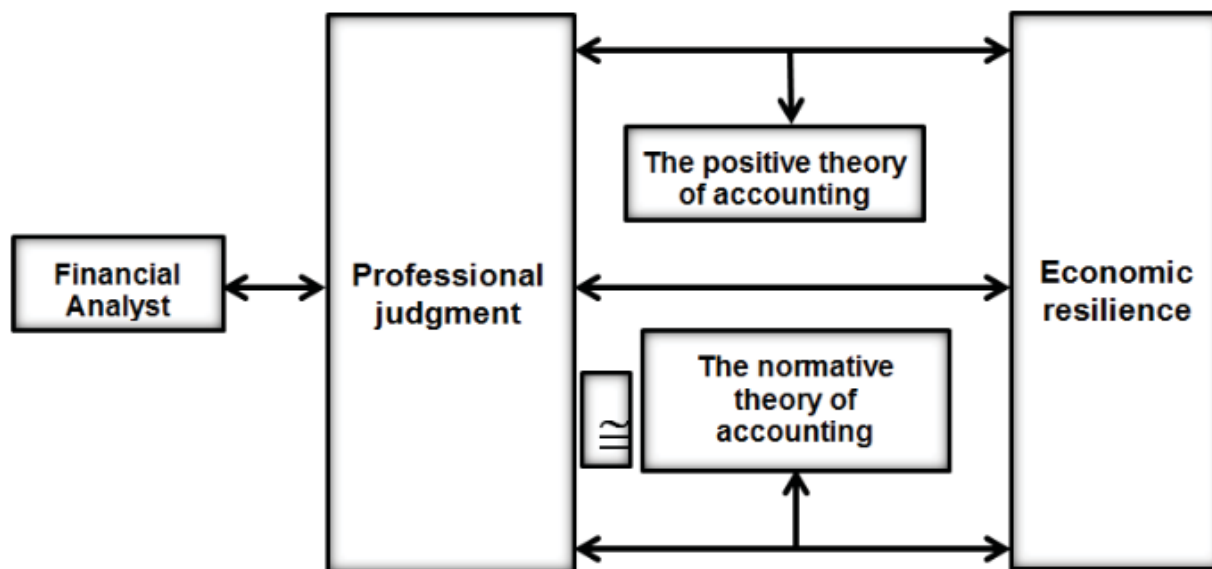
9 Concepts regarding the „professional judgment of the financial analyst in the context of normative and positive theories of accounting directed by the economic resilience” (Stefan-Duicu & Stefan-Duicu, 2014, pp. 1003-1006)

In this paper we have described the positive and normative theories of accounting, the professional judgment, economic resilience and the bond that has created between it.

We exemplify the following research demarches we carried:

- The process of resilience in an environment with a readjusting character;
- Considerations regarding the professional judgment of the financial analysts in the context of positive and normative accounting theories.

Fig. 5. The flow of judgment in economic resilience



Source: created by authors

(Stefan-Duicu Viorica, M., & Stefan-Duicu, A. (2014). *Professional judgment of the financial analyst in the context of normative and positive theories of accounting directed by the economic resilience*, The second world congress of resilience: From Person to Society, pp.1003 – 1006)

10 Conclusions

Our efforts are materialized in results that have an innovative form, in paradigms adjusted by the pluri-disciplinarity of the economical processes, in the concepts logically built aiming at providing an added value to the proposed research, at providing a neat logical framework due the quality of the writings from the domain literature.

The research methods fulfill the purpose of guiding the research to achieving the initially established objectives and to the validation or invalidation of the hypothesis that form the conjuncture of formulating the answers regarding the central question and secondary questions.

Development is a process of improving the economic and social situation of a country that improves the well-being of the entire population. Development is based on technical, cultural, social and institutional changes (Stoica, Sudacevschi, 2019, pp. 1116).

Recent theoretical developments seek to find solutions to conflicts of interest and information between the various internal and external partners in the life of the company, by negotiating contracts that best cover the uncertainty and risks (Grigore, 2005, pp. 5).

The conclusion forming from the cumulus of carried scientific processes through the use of research methods represent the result of all efforts carried by the researcher, whom benefited in this way from the confirmation of his effort form a new recognition of the problematics brought to attention. This article represent the first part of the synopsis we have presents within our research and explains the emerging need of showing to the academic world concepts that can exist further than itself or that can be modified by the praticians, researchers and academicians that can in this way bring new elements into the pluri-disciplinary area that we refer to.

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