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**THE PARTICULARITIES OF ACCOUNTING AND  
MANAGEMENT CONTROL IN TRADE ENTITIES**

**522.02 – ACCOUNTING; AUDIT; ECONOMIC ANALYSIS**

Summary of the PhD thesis in Economic Sciences

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## CONCEPTUAL FRAMEWORK OF THE RESEARCH

### **Relevance of the research topic and importance of the addressed problem.**

Globalization, technologies, and evolving consumer preferences have created new challenges for commercial entities. In the context of fierce competition dictated by the market economy, one of the fundamental tasks of commercial entities is to enhance the efficiency and profitability of their operations, which necessitates the continuous improvement of the managerial system. The pandemic conditions have led to a remarkable evolution of e-commerce, which has required flexibility from accounting specialists in addressing the dilemmas related to the proper documentation and accounting of transactions associated with this new form of commercial activity. In this context, investigating the issues related to accounting and management control is of paramount importance for the operations of commercial entities.

**Description of the situation in the field and identification of research problems.** The issues of accounting and management control are frequently studied by both domestic and international scholars and researchers. Thus, certain divergences are observed between national and international approaches. General research on accounting and management control has been conducted in the works of economists from both the country and abroad, including notable figures such as Drury C., Arens A.A., Loebbecke J.K., Atkinson A., Banker R., Kaplan R., Gervais M., Bouquin H., Tabără N., Briciu S., Bârsan M., Tuhari T., Țurcanu V., Bajerean E., Popovici A., Cauș L., Nederița A., Grabarovschi L., Grigoroii L., Dolghi C., Bugaian L., Bugan C., etc. The ideas presented by these authors hold undeniable scientific value; however, they examine accounting and management control in a general context without delving into the specifics and avenues for improvement within this field, particularly in commercial entities. Additionally, existing solutions to these problems, especially concerning the implementation of technological tools in the form of advanced software and applications, are not adequately highlighted.

**The aim of the study** is to research and comprehensively examine the theoretical and practical aspects of accounting and management control within commercial entities, in order to establish the directions for their improvement in accordance with the technological transformations that have occurred and with international best practices.

To achieve this goal, the following **objectives** have been established:

- examining the conceptual aspects of the terms "management accounting" and "management control" by identifying the fundamental principles, applied procedures, and rules for implementing accounting and management control;

- identifying the possibilities for utilizing management control in commerce;
- analyzing the influence of org chart on accounting and management control;
- developing a specific organizational structure for commercial entities;
- clarifying the issues related to organizing management accounting, taking into account the peculiarities of commercial activities, including within e-commerce entities;
- addressing problematic aspects related to the improvement of management accounting through the implementation of modern settlement methods;
- revealing the issues associated with implementing technological solutions as tools for management control;
- measuring the economic performance of commercial entities from the perspective of management control.

**Research Hypothesis.** To achieve the stated objectives, the provisions of national and international accounting regulations, the experience of specialists from other countries, as well as the studies, research, and opinions of domestic and foreign scholars and economists have been investigated. It is well-known that only through a thorough examination and detailed approach to all aspects and peculiarities related to the research topic, from various perspectives and angles, can the outlined objectives be achieved with some reservations, aimed at enhancing accounting and management control within commercial entities.

**The research methodology** is influenced by the dialectical method and various approaches to understanding the subject, such as induction and deduction, analysis and synthesis, grouping and comparison, selection and observation, cause and effect, among others, which were utilized according to the pursued objectives. The research constitutes an intradisciplinary work with a predominantly practical character, using available knowledge to address specific practical problems. Legislative and regulatory acts in the field of accounting, accounting standards, reports and financial statements, as well as theoretical concepts described in the works of both local and foreign specialists served as the direct support for the research on this topic. To obtain a comprehensive overview of scientific research related to accounting and management control, the databases Web of Science and Scopus were utilized for the period 1975-2023.

**The significant scientific problems resolved** in this investigation involve the enhancement of accounting and management control for activities carried out by trading entities, the modernization of their organizational structure, and the development of methods for recording economic transactions related to the application of electronic payment methods. This includes both cash receipts and payments made through cashless payment instruments.

Furthermore, this work has achieved substantial progress in improving the documentation and accounting processes for operations specific to electronic commerce. The resolution of these issues has demonstrated the advantages of the practical recommendations and suggestions formulated in the thesis, as well as their beneficial impact on the economic performance of trading entities.

**The scientific novelty and originality of this work** lie in the successful resolution of a comprehensive set of issues and dilemmas related to accounting and management control within trading entities. This is achieved through a solid foundation of the theoretical aspects of the research topic, which pertains to the following innovative elements:

- deepening and developing concepts related to accounting and management control based on the specificities of commercial activities, as well as enhancing existing notions with elements specific to trading entities;
- designing a specific organizational structure for trading entities and its practical implementation using cutting-edge technological tools;
- examining the advantages and disadvantages of “vision-based” management control compared to “customer relationship” control;
- enhancing the accounting practices of e-commerce entities in the context of a legislative “vacuum” by establishing a clear process for documenting and accounting for transactions specific to e-commerce;
- adapting the Kanban method, originally specific to the manufacturing sector, to the nuances of trading entities as an effective tool for management control;
- modernizing tools for measuring the economic performance of trading entities.

**The theoretical significance** of the thesis lies in the analysis of national and international approaches regarding the notion and concepts related to management accounting, as well as the identification of elements characteristic to the field of commerce. Thus, the aim is to redefine the notions of accounting and management control through the lens of activities carried out by trading entities. Additionally, it recommends an organizational structure as an element of management control that is tailored to the needs and specificities of commercial entities, accompanied by a study on modern electronic payment methods and technological solutions used for the successful implementation of control components.

**The practical value** of this research is demonstrated by the recommendation of a new organizational structure perfectly tailored to trading entities, aimed at forming a management system based on responsibility centers and applying a system of incentives and control for these

centers. Additionally, the practical value is confirmed through the implementation of electronic payment methods from an accounting, fiscal, and managerial perspective, intended to facilitate the collection of funds from buyers. Furthermore, the proposed solutions are beneficial for small and medium-sized trading entities, as they are more numerous and have a more significant impact on economic development, including social aspects, as they involve a broader segment of the population in business activities..

**The main scientific results presented for support** stem from the purpose and objectives of the work and consist of the deepening and conceptual development of the notions of "management accounting" and "management control." They highlight and systematize the economic, technological, and organizational peculiarities in trading entities; improve and apply a management control system based on the implementation of the Kanban method as a control tool; resolve issues related to the valuation of goods, regardless of the size of the trading entity; and identify and apply modern payment methods to facilitate collections from buyers.

**Implementation of scientific results.** The author's recommendations and suggestions related to the scientific results of the research were implemented by the commercial entities "B&D Electronics" SRL (annex 35), "Familia Gavrilița" SRL (annex 36), "Catygroup AV" SRL (annex 37), "Hygge" SRL (annex 38), "Consigma" SRL (annex 39), "BUCURIA" SA (annex 40), "ProAvangard" SRL (annex 41), "Contento Group" SRL (annex 42), "Diketo" SRL (annex 43 ). Copies of the documents implementing the results obtained are attached, and can be applied in practice within small and medium-sized commercial entities.

**Approval of research results.** The results of the research have been presented and approved at five international scientific conferences and symposia organized both domestically and abroad.

**Publications related to the thesis.** The research results have been published in 10 scientific papers, totaling 7.4928 author pages, including 5 presentations at specialized scientific forums in the Republic of Moldova and abroad.

**Volume and Structure of the Thesis.** The present thesis includes an abstract, introduction, three chapters, conclusions and recommendations, a bibliography (172 titles), 155 pages of main text, 32 figures, 29 tables, and 43 appendices.

**Keywords:** accounting, management control, commerce, payment methods, Kanban method, e-commerce, economic performance.

## CONTENT OF THE THESIS

In the **Introduction**, the relevance, importance, and the level of study of the research topic are demonstrated. It thoroughly presents the research objectives and goals, the hypothesis, research methodology, the significant scientific problems proposed for resolution, novelty, and scientific originality. Additionally, it highlights the theoretical significance, practical value, and the main scientific results submitted for defense. Simultaneously, the commercial entities that were the focus of the research, where the scientific results were implemented, are specified, alongside information related to the author's publications, which outline the topic, volume, and structure of the thesis.

**Chapter 1, "Theoretical Approaches to Management Accounting and Control in Commercial Entities"**, forms a cornerstone of the thesis by providing a detailed perspective on management accounting concepts, which can be categorized into simplistic, integrative, and independent models. It examines management accounting as a distinct discipline – almost entirely separate from financial accounting and investigates the historical transformation of management accounting, concluding that its future evolution will be influenced by solutions to environmental (ecological) challenges and advances in artificial intelligence.

Furthermore, the chapter reaffirms that management accounting in the Republic of Moldova is not strictly regulated and, therefore, is shaped by theoretical knowledge, practical experience, professional competence, assessments, perspectives, and the creativity of the accounting expert. Another key topic explored in this chapter is management control, which serves as the link between the present and the future – a strategically critical aspect.

Thus, Chapter 1 enriches the notions of management accounting and control with new elements and introduces a general tool for the development of organizational structures for economic entities, including an organizational chart tailored to the specifics of commercial entities.

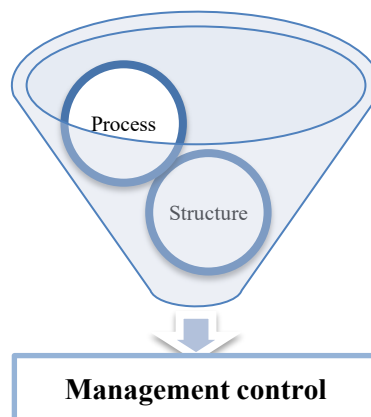
The concept of management accounting can be found under different terms in specialized literature. In the Anglo-Saxon system, the term “managerial accounting” is widely used, while in European contexts, “management accounting” is the prevalent term. These are generally considered synonymous. However, some scholars argue for distinctions between managerial accounting and management accounting. According to Romanian scholars Dumitrana M. and Caraiani C. [7, p. 11-12], and Briciu S. [6, p. 57], there is a need to differentiate between these terms: managerial accounting encompasses management accounting, with managerial accounting being the broader concept.



Relevant and original ideas regarding the organization of management accounting in commercial entities are presented by the group of authors Bajerean E., Melnic G., Țugulschi I., Bugan C. [3], as well as by researcher Jizdan A. [10; 11; 12; 13].

The role of accounting in fulfilling managerial functions is elucidated in the works of scholars Bădicu G. and Mihaila S. [4]. Differences between financial accounting and management accounting are outlined by authors Moroșan I., Mutiu A., and Caraiman A.-C. The prominent economist Hofbech emphasized that "it is possible to establish connections between the rise of industrialization, capitalism, and bureaucratization with the control needs of large industrial enterprises, and the influence of scientific management that inspired the development of management accounting control tools". Authors Albu N. and Albu C., in the context of organizing management control through budgets, argue that the budget is a privileged tool of management control. Bragă V. also highlights the importance of budgeting as a key source of information for an entity. Relevant ideas regarding the transactions recorded by an entity that organizes both accounting and management control are presented by researchers Arsenie-Ghimiș A. M. [1, p. 47-50] and Bajan M. [2].

Theoretical and applied aspects of management control are addressed by scholars Grabarovschi L., Mihaila S., Ghedrovici O., Tuhari T., and Bouquin H. [5; 15], as well as by the team of Edelhauser E. and Ghicajanu M. The defining characteristics of management control are reaffirmed by authors Georgescu I. and Bîrcă A.

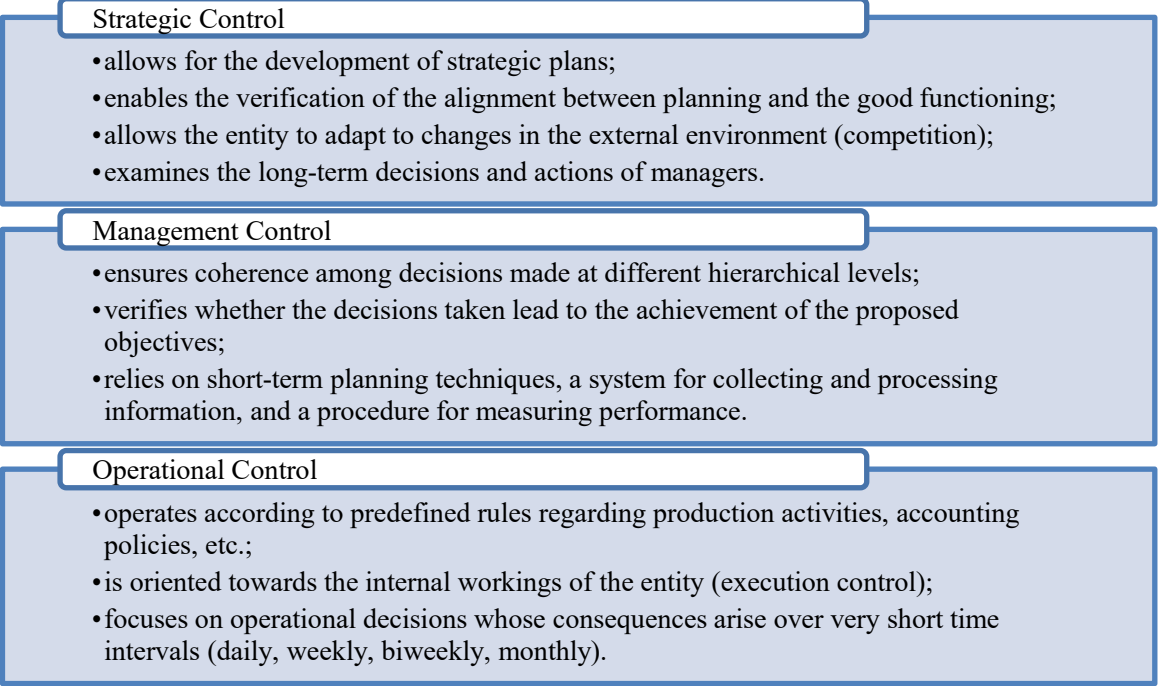


**Fig. 1. The fundamental components of management control**

*Source: developed by the author*

Considering the definition provided above, we can conclude that the management control system comprises two defining elements: the process and the structure. Based on the analysis of various opinions and views from domestic scholars and researchers, as well as ideas from foreign experts that, in some cases, are similar and, in others, are absolutely contradictory, we

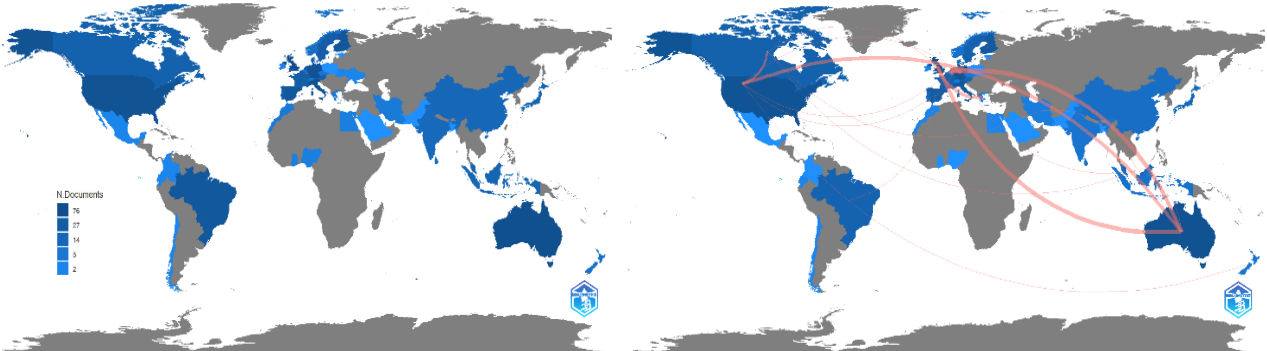
believe that the concept of management control can be defined as a complex set of processes that enables the management of the entity or responsibility centers at various levels to ensure the effective use of resources and capacities in line with the effectiveness spirit, aiming to achieve the established goals and objectives that align with the entity's core interests. If we place the forms of management control on a time axis, they can conventionally be categorized as follows:



**Fig. 2. Hierarchical levels of management control**

*Source: developed by the author*

It is absolutely important to determine the level of research on management accounting and control at the international level by accessing the largest available scientific databases at the moment.



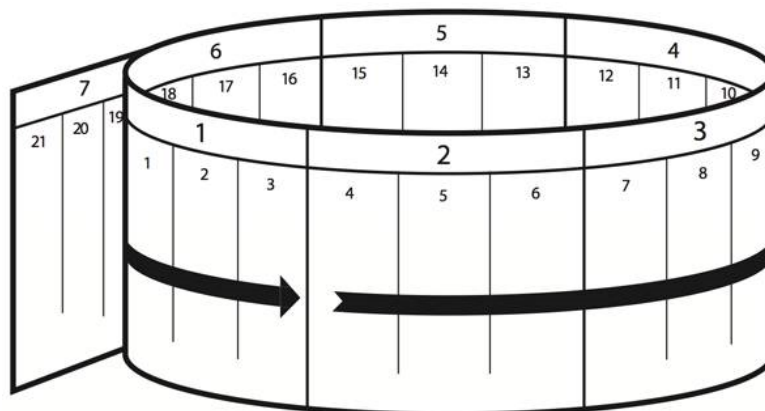
**Fig. 3. Demographic distribution of publications and international scientific collaboration**

*Source: Compiled by the author based on information obtained using the Web of Science platform for the period 1975-2023, processed through the visualization tool Biblioshiny.*

This objective can only be achieved through bibliometric analysis, which aims to identify the main research directions regarding management accounting and control, as well as potential research trends at both national and international levels.

To gain an overview of scientific research associated with managerial accounting and control, the databases Web of Science (WoS) and Scopus [14] were used as "test subjects" – these are the most extensive bibliographic databases. Based on the figure above, it is evident that the most international scientific collaborations occurred between Australia and the Netherlands, as well as between the United Kingdom and Australia, each with six collaborations. Additionally, there were five collaborations between Australia and the United States, and between Germany and the Netherlands. Germany and Belgium, and the Netherlands and Belgium also had four collaborations each. This indicates a significant focus on the research topic at the international level, reaffirming the relevance of the investigated theme.

As a research objective, we aimed to develop an organizational structure (organigram) specific to micro and small trading entities, which could be utilized as a management control tool by the management of such entities with limited human and financial resources. Therefore, we selected the most common type of micro trading entity: a multi-store retail and wholesale business. Among the characteristics of such a trading entity are: the units are small shops, each employing only a few people, providing customers with a similar range of goods. When designing the specific organigram for a trading entity, it is essential to consider a maximum of seven "departments," in accordance with general management rules.



**Fig. 4. The rule for numbering offices/sections in commercial entities**

*Source: developed by the author*

Each department in the organizational chart typically consists of three main functions, referred to as "offices" in the Administrative Department and "subdivisions" in departments 1-6. Therefore, the maximum recommended number of departments could be seven, with a maximum of 21 "offices" or "subdivisions" (three main functions per department). Based on the research

conducted, for the Administrative Department of trading entities, the author recommends the existence of three offices: 21 - Owner's Office / Founders' Council; 20 - Official Requests Office; 19 - Executive / General Director's Office. In the Administrative Department, unlike departments 1-6, it is recommended to number the offices/sections in reverse order—symbolizing the closed nature of the commercial circuit.

Continuing as a research objective, the aim was to develop and highlight the specific components of the organizational structure for small and medium-sized trading entities, considering that their share in the economy of the Republic of Moldova is overwhelming, yet the managerial resources of such entities are limited. Thus, using the basic organizational chart of an economic entity in general and a trading entity in particular, we will highlight the specific characteristics of a trading entity with multiple retail and wholesale outlets:

7			1			2				3			4			5			6		
21	20	19	1	2	3	4	5	6A	6B	7	8	9	10	11	12	13	14	15	16	17	18
						Promotion Subdivision	Merchandising Subdivision	Retail Sales Subdivision	Wholesale Sales Subdivision				Purchasing Subdivision	Storage Subdivision	Delivery Subdivision				Public Relations Subdivision	Complementary Services Subdivision	Buyer Incentives Subdivision

**Fig. 5. Organizational structure specific to trade entities**

*Source: developed by the author*

Thus, through the results of the research, a useful tool has been made available to the general public as well as to the business environment, which the management of small trading entities will use in the process of organizing management control in their practical activities. Not coincidentally, during the research process, we set the objective of developing the organizational structure (organigram) for an entity with multiple retail and wholesale outlets.

As a result of the research, the organigram for trading entities with multiple retail and wholesale outlets has been described in detail, and therefore this organizational structure can be used and implemented in practice by the management of such small trading entities that have limited financial resources. Consequently, the study conducted achieved a major objective – the development of an organizational structure specific to small trading entities with multiple outlets – which represents a useful tool for management control.

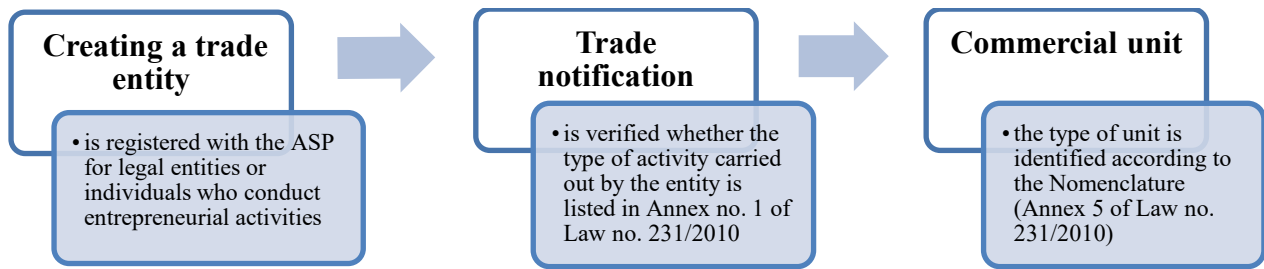
**Chapter 2, "Methodology and Practice of Management Accounting in Trading Entities"** addresses various technical solutions and methods for "building" the organizational structure within trading entities, focusing on the management control of customer relationships, in contrast to production entities, where the emphasis is placed on costs. The practical studies conducted have highlighted that the implementation of organizational structures at the current stage does not merely involve "formalizing them on paper," but requires their translation into reality through the use of various applications and software – which are based on the most successful management techniques, such as the Kanban method.

In Chapter 2, the successful implementation of managerial accounting software designed for the introduction and timely modification of relevant information about suppliers, contact details, contracts, discounts, etc., is presented, ensuring the smooth operation of the responsibility center regarding supplies and purchases. Thus, the work strongly argues that accounting software, in addition to the purposes and objectives of financial accounting, can be utilized as a tool for management accounting by providing filtering tools for information based on various individual or aggregated criteria.

Regarding e-commerce tools, the dilemma concerning the necessity of using ECC (Cash and Control Equipment) was discussed, with arguments confirmed by official inquiries addressed to the competent authorities, in this case, the State Tax Service (SFS). The work also presents the operational principles of e-commerce tools offered by commercial banks, contributing to the "popularization" and "promotion" of these modern payment methods through the publication of relevant articles in the specialized literature. Additionally, Chapter 2 introduces as an innovative element the correspondence of accounting accounts regarding the use of e-commerce tools, along with the documentary justification and the circuit of documents related to the relevant operations.

Comprehensive works focusing on the organization of management accounting in trading entities include research by both domestic and foreign scholars, such as: Tuhari T., Feleagă N., Grabarovschi L. [8, p. 153-156], Harea R., Horomnea E. [9], Jalbă L., Man M., and Stanciu A., Bajerean E. [17], Nicolaeva G., Patrov V., Degos J. [16, p. 34-41].

As an innovative element, the research resulted in the creation of a Checklist for organizing trade activities, aimed at facilitating the correct organization of commercial activities, especially for the management of small trading entities that have limited resources when hiring or contracting accounting specialists, tax consultants, and/or lawyers during the "kick-off" phase of a business in the trade sector. Once completed, the merchant will be assured that the trading activity is initiated correctly while complying with all legal requirements:



**Fig. 6. Checklist for organizing commercial activities**

*Source: developed by the author*

In the research process, both large entities and small retail businesses faced the issue of quantitative and value accounting for goods. This problem can be relatively easily resolved if retail units are equipped with advanced equipment that allows for value tracking; however, acquiring such equipment involves significant costs, which are often prohibitive for retail units outside the city of Chişinău.

Thus, the research objective was set to identify a solution that would allow for quantitative and value accounting without the need to purchase expensive advanced equipment and software. To address the issue of quantitative and value accounting for such retail units, at the author's suggestion, a mathematical formula was first developed to reflect the essence of the movement of goods in terms of value per retail unit over the course of a month of management:

$$\text{Balance}_{\text{initially (at selling prices)}} + \text{Entries}_{\text{(at selling prices)}} - (\text{Entries of cash resources}_{\text{cash register + bank transfer for effectively sold goods}} - \text{Entries}_{\text{advances received (usually via bank transfer)}}) = \text{Balance}_{\text{final (at selling prices)}} \quad (1.)$$

The essence of the formula presented above is simple, but not as evident as it may seem at first glance, and can be summarized in the following ideas: the final balance of goods at the end of the month, without detailing by item, in value terms, can be determined by adding to the initial balance of goods (at selling prices) the incoming goods during the month (purchases or internal movements from the warehouse to the store, at selling prices) and subtracting the amount of funds received through cash or bank transfer (which actually represents the total sales in value terms), except for the amounts of advances received (since advances do not represent sales and therefore do not imply the exit of goods from the entity's management). From the perspective of document flow, the above formula takes the following form:

$$\text{Balance}_{\text{initial (according to the Goods Receipt and Sales Report (inventory) from the end of the previous month)}} + \text{Entries}_{\text{(according to the fiscal invoices in case of purchase or according to non-delivery fiscal invoices in the case of internal transfers from warehouse to store)}} - (\text{Entries of cash resources}_{\text{the sum of Z reports + the sum of receipts according to bank statements}} - \text{Entries}_{\text{advances received according to bank statements}}) = \text{Balance}_{\text{final (according to the Goods Receipt and Sales Report (inventory) at the end of the current month)}} \quad (2.)$$

Based on the above, we can formulate the following general conclusion regarding the determination of the quantity of goods sold by individual items over the course of a month:

$$Q_{\text{of initial goods}} + Q_{\text{of goods received}} - Q_{\text{final stock (according to the Goods Receipt and Sales Report)}} = Q_{\text{of goods sold}} \quad (3.)$$

Likewise, the author's contribution has materialized in proposals for the correct accounting of economic operations related to the identified solution, which are presented in the table below:

**Table 1. Correspondence of accounting accounts related to quantitative-value record keeping**

No.	Content of the economic operation	Date	Supporting document	Debit	Credit	Comments
1.	Purchasing goods directly from suppliers	during the month	tax invoice	217.1 534	521 521	at the accounting value
	Release of goods from the warehouse to the retail unit	during the month	Non-delivery tax invoice	217.2	217.1	at the accounting value
	Reflecting the commercial markup and VAT included in the selling price	during the month	Accounting note	217.2 217.2	831.1 831.2 (837)	at the amount of the commercial markup and related VAT.
2.	Collection of cash funds from customers	during the month	daily Z reports that are attached to the ECC Register	241	832	the amount according to the Z reports, at the selling price including VAT
3.	Reflection of sales revenues and the associated VAT	at the end of the month	Goods Receipt and Sales Report	832 832	611 534	for each item of goods separately
4.	Settlement of the carrying amount of goods sold, commercial markup, and related VAT	at the end of the month	Balance and turnover at the warehouse/unit at selling prices	711 831.1 831.2 (837)	217.2 217.2 217.2	for each individual item, at the accounting value, including the markup and related VAT

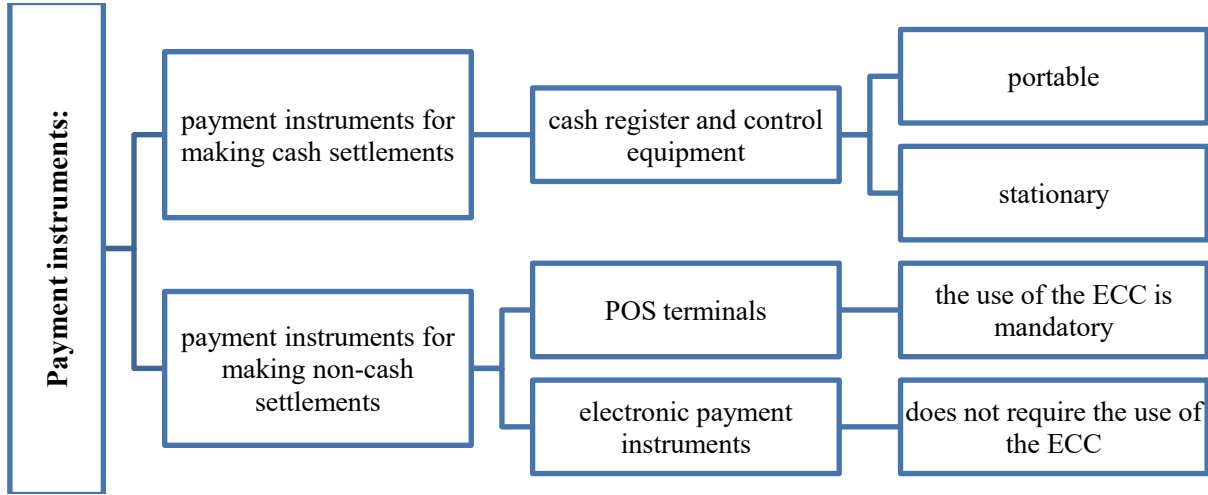
*Source: developed by the author*

Thus, the innovative method proposed by the author, which allows for the quantitative and value-based recording of goods on separate items, without the purchase of expensive equipment and software, is useful for both large entities and small traders – serving as a universal tool. In the same vein, the author has developed and implemented two models of accounting documents necessary for putting the proposed method into practice:

1. The Goods Receipt and Sales Report, which is completed by the sellers of the commercial unit and essentially serves as an inventory at the end of each management month. Based on this primary supporting document, sales revenues and the corresponding VAT are recorded for each individual item of goods;

2. The balance and turnover at the warehouse/unit at selling prices, based on which the accounting value of the sold goods is settled for each individual item of goods.

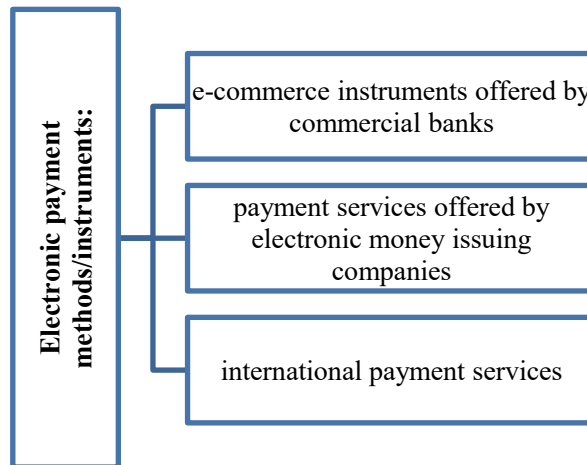
It is worth mentioning that the settlement methods used by trading entities can generally be classified into two major categories, which are presented in detail in the figure below:



**Fig. 7. Payment instruments used within trading entities**

*Source: developed by the author*

Thus, the author's contribution is reflected in the development of a generic classification that is comprehensive yet detailed, categorizing electronic payment methods and instruments into three major groups, as illustrated in the figure below:



**Fig. 8. Electronic settlement methods used within commercial entities**

*Source: developed by the author*

Through this research, the author aimed to address an important scientific problem, with their contribution materializing in the identification of the correct correspondence of accounting accounts related to the accurate reflection of such economic operations.

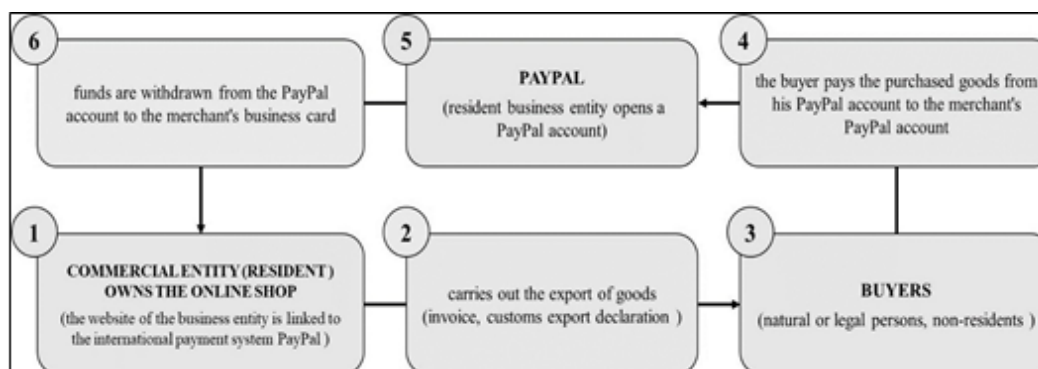


**Table 2. Correspondence of accounting accounts related to e-commerce instruments**

No.	Content of the economic operation	Correspondence		Primary documents
		Debit	Credit	
1.	Reflection of revenue from the sale of goods and the related VAT	832/221 832/221	611 534	Order/invoice, Delivery Record Register
2.	Settlement of the accounting value of sold goods, commercial markup, and related VAT	711 831.1 831.2 (837)	217 217 217	Register of records for account 217
3.	Recording the claim of the commercial bank regarding funds paid through e-commerce instruments	234	832/221	Statement of transactions with bank cards
4.	Collection of cash into the current bank account of the trading entity	242	234	Bank statement
5.	Reflecting the commission for the e-commerce service charged based on the contract with the commercial bank	713	234	Bank Card Transaction Statement
<b>Prior to sale:</b>				
6.	Reflecting the commercial markup and associated VAT included in the sale price	217 217	831.1 831.2 (837)	Accounting note

*Source: developed by the author*

During the research process, it was established that PayPal can be used both for collecting payments from non-resident buyers for sold goods and for purchasing goods or services necessary for the smooth operation of the trading entity. The way transactions occur using the PayPal platform – an innovative element obtained during the research – is presented below:



**Fig. 9. The operating principle of the international payment system PayPal**

*Source: developed by the author*

In our opinion, the improvement of accounting in trading entities inevitably targets the segment of settlement methods, as the development of electronic payment instruments represents an essential element of commercial relations in the near and distant future, including the use of cryptocurrencies.

**Chapter 3, "Modernization of performance measurement and management tools in trade entities"** elucidates the development of the technical operating principle of e-commerce tools, payment services offered by electronic money issuing companies (BPAY, Paynet, etc.), and international payment services (PayPal), which will create favorable conditions for domestic trade entities to enter international marketplaces. This chapter also identifies some alternatives for controlling receipts from buyers, as well as measuring the influence of the identified solutions on the financial performance of trade entities. Thus, the payment services offered by electronic money issuing companies Paynet and BPay were identified.

Likewise, as a result of the research, at least two solutions were identified and recommended that would allow trade entities to receive cash payments without using cash register equipment, in view of the disadvantages and inconvenience posed by such equipment, such as: acquisition costs, maintenance, repair, and periodic servicing contracts, as well as costs related to the storage and transportation of cash from the cashier's desk to the trade entity's bank accounts.

These solutions have proven to be viable from a practical standpoint, as electronic money issuing companies have a wide and well-established network of payment terminals across the entire territory of Moldova. The research also explored management control based on the principle of aligning financial objectives with the entity's social goals, inspired by the American business management model. However, this model proved unsustainable under the local business conditions. This chapter successfully addressed e-commerce-related challenges with credible arguments.

Regarding traditional trade entities, the author's contribution materialized through the development of documents aimed at improving the implementation and organization of management control, such as:

- the goods report – ensures the organization and implementation of operational management control at the trade unit level, addressing operational or current management control;
- the central warehouse delivery report – ensures the organization of monthly and annual management control;

- the actual sales report – enables tracking the evolution of merchandise sales, both at the commercial unit level and the overall entity level, thus facilitating long-term strategic control.

The following section presents the process of applying improvements and refining the Kanban method, as well as its correlation with other more modern management control tools, whose synergistic effect has a positive impact on the financial results recorded by commercial entities. Implementing the Kanban method in commerce can help reduce costs, manage inventories more efficiently, eliminate waste, and increase customer satisfaction by ensuring the availability of desired goods. However, the Kanban method must be adapted to the specifics of commercial activities and properly managed to achieve the best results.

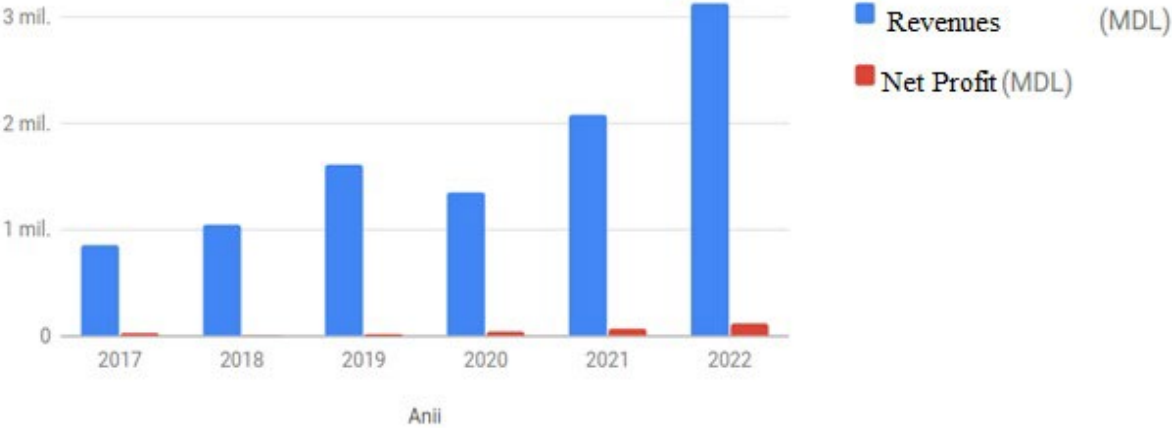
The practical contribution of the author materialized in the implementation of the Bitrix24 application as a management control tool, which represents a mix between the Kanban method and several more advanced management control tools. In Bitrix24, the Kanban method can be integrated to manage tasks and projects visually and efficiently. Users can create Kanban boards, add cards for each task, and move them between columns as they progress. Bitrix24 and the Kanban method can be extremely useful tools in commerce to optimize workflows, project management, and improve team collaboration.

As a result of the research, an innovative element was introduced: the expansion of management control from order to buyer, with the focus shifting to the customer—who is, in fact, the subject of the product purchase decision, while the order(s) are merely the object of such purchase decisions. Therefore, when the customer becomes the central point of management control, with the buyer-client relationship becoming the object of control rather than the goods themselves, sales figures increased.

Furthermore, the research aimed to identify the stages of customer relationship management control – a new type of management control established through the research process, as follows: new buyer/order → buyer "considers" → filling in buyer/order data → order placed → order declined → awaiting warehouse → order preparation → order shipment → transaction completion.

Thus, the stages of customer relationship management control consist of nine phases, which can be successfully applied not only through the Bitrix24 application but also with the help of other technical solutions based on Kanban method principles. These stages follow a circular logic, meaning that the successful completion of all stages by the seller – an employee of the commercial entity – alongside the buyer and their product/order inevitably leads to a new order in the near or distant future. This translates to an endless increase in sales, with the only

limits being the buyer's budget and purchasing power, of course, constrained by the competition of the commercial entity. Below, in a more accessible graphical form, is a visualization of the results from implementing the Bitrix24 management control application, which reflects the chronological evolution of sales revenue and net profit:



**Fig. 11. Performance indicators evolution graph following the application of the Kanban method**

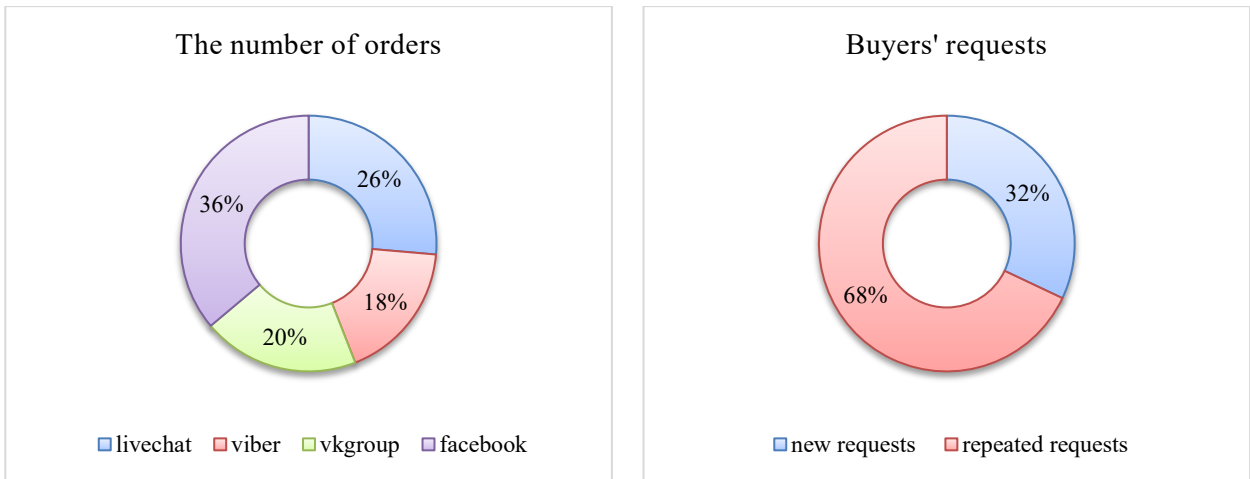
*Source: data of the ProAvangard SRL entity*

In summary, we can mention that software such as Bitrix24 is useful for project and task management and can be used as tools for management control in certain contexts. However, it is important to customize the use of such application tools according to the specific needs of the entity and ensure proper implementation to maximize their efficiency in management control—a fact elucidated and demonstrated in the research process.

The implementation of customer relationship management control is particularly informative. Reports generated within the Bitrix24 application, whose creation was suggested during the research process, are highly relevant to the management of the entity. As a result of the research, the *Report on Dialogue Statistics* was developed, technically configured, and implemented.

Utilizing these reports within the Bitrix24 application empowers retail entities to enhance their customer relationship management and sales strategies, ultimately driving growth and profitability.

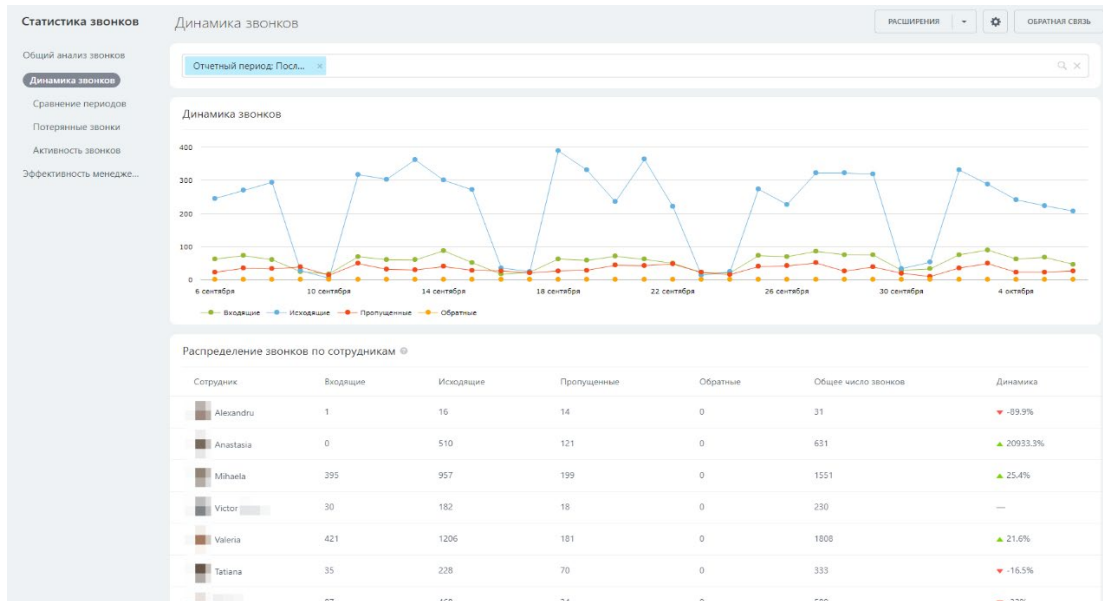
To provide a clearer view of the results of implementing the Report on Dialogue Statistics, the data collected in the field is detailed below. This data is structured to comprehensively highlight the impact and efficiency of the measures implemented within the analyzed commercial entities.



**Fig. 12. Order statistics by sales channels and the number of requests by type**

*Source: data of the ProAvangard SRL entity*

Similarly, as a result of the research, the *Call Statistics Report* was developed and implemented, which is presented in the figure below. To fully understand the author's innovative contribution, it is important to highlight that Bitrix24, in its raw form, is a very general management software that needs to be tailored to the specific characteristics of the field of activity and even to the particularities of each entity. This customization was successfully carried out by the author.

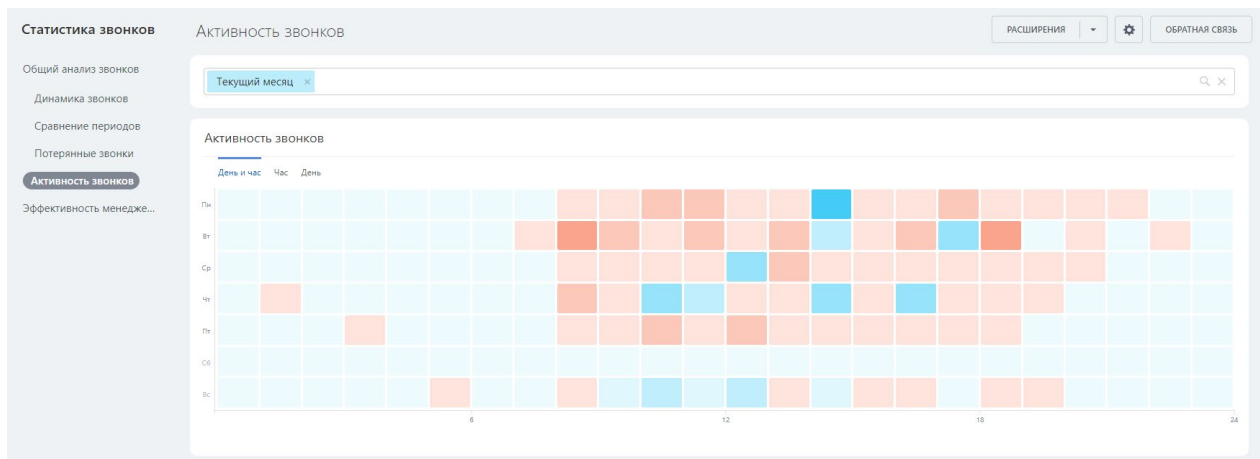


**Fig. 13. Call Statistics Report**

*Source: data of the ProAvangard SRL entity*

The call statistics report provides the management of the entity with a true picture of the performance of each salesperson, resulting from the total number of calls.

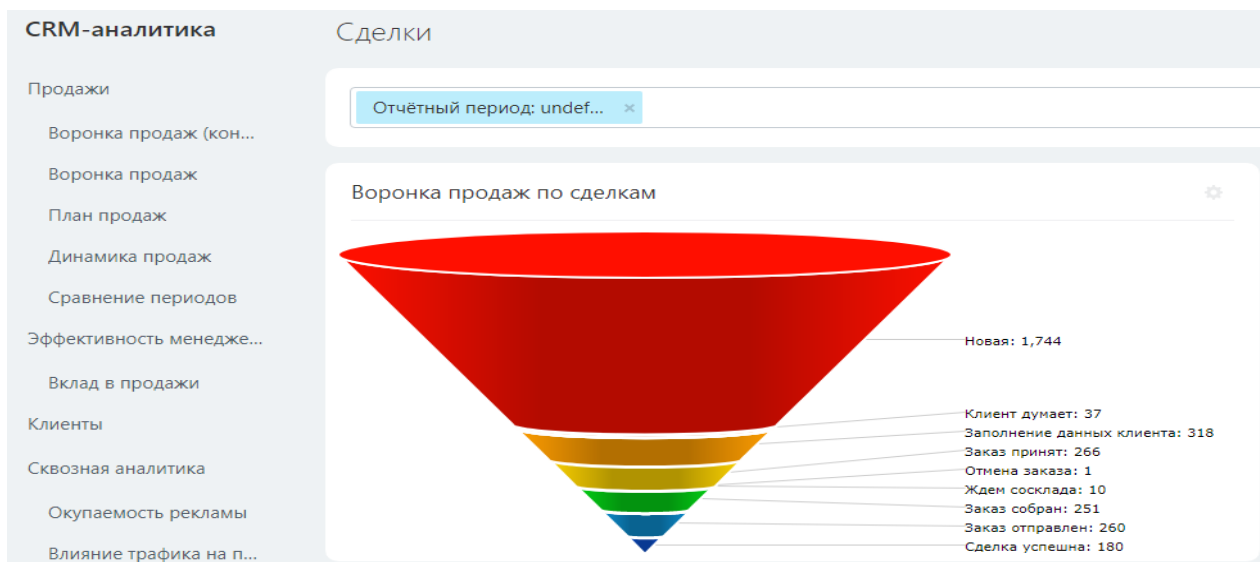
Another call statistics report, implemented by the author as a result of the research, is the *Call Frequency Report*:



**Fig. 14. Call Frequency Report**

*Source: data of the ProAvangard SRL entity*

The report on call frequency by days of the week and hours provides useful information regarding the days and hours when the most customer calls occur. The redder the color in the image, the more calls take place during that time interval. The research results found that from Monday to Thursday and on Sunday, customer calls occur with high frequency, particularly between 6:00 PM and 8:00 PM. Based on these identified results, the management of the retail entity realized that the mentioned time interval represents a source for increasing sales revenue, and therefore, it is reasonable to hire additional staff to answer customer calls beyond standard working hours. Another result of the research, which was implemented with the help of Bitrix24 specialist technicians and at the author's suggestion, represents the so-called *CRM analytics*.



**Fig. 15. The sales funnel**

*Source: data of the ProAvangard SRL entity*

The purpose of this tool is to provide information for the management of the entity to understand the total number of orders and the stages at which these orders are located. To

achieve this goal, a Sales Funnel has been implemented. This can include stages such as awareness, interest, consideration, decision, and purchase action. Within this process, potential customers go through a series of interactions and evaluations to reach the final decision to purchase a product or service. The term funnel indicates that as customers progress through these stages, their numbers may decrease, similar to a funnel, from a broader audience to a smaller base of actual customers who complete the purchase. The analysis of the sales funnel provides credible insights that influence the managerial decisions of the retail entity. Therefore, according to the reports presented above, it results that out of 3,067 discussions held with buyers, 1,744 represent newly initiated discussions, while the number of successfully completed orders amounts to 180. The conclusion of the entity's management is summarized as follows: to consistently ensure a certain number of successfully completed orders from buyers, it is necessary to have 10 times more ongoing discussions/new contacts (approximately 1,800 new contacts). Consequently, the research established that at the current stage of economic development, management control in retail entities is closely linked to the marketing and sales department.

Currently, the use of "customer relationship" management within retail entities represents practically an infinite source of revenue growth and profits. This new type of management control provides a significant competitive advantage for retail entities. Similar to the Kanban method, its implementation is directly proportional to the technological solution selected by the entity's management. The application of "customer relationship" management allows for the scaling of performance indicators in a very short time and with limited resources. In simple terms, the Kanban method involves passing all tasks through four basic stages (these can be modified according to the entity's specifics): To Do (tasks to be done), In Progress (tasks in process), To Sign (tasks to be signed), and Done (completed tasks). To facilitate customer relationship management, the author has significantly contributed by developing and implementing specific documents for retail entities in practice, including from a technical standpoint through the Bitrix24 application: Dialogue Statistics Report, Call Statistics Report, Call Frequency Report, and CRM Analytics: Sales Funnel.

Research has shown that retail entities applying the Kanban method – as a tool of management control in symbiosis with "customer relationship" management – are financially more successful. It is specifically the synergistic effect of the Kanban method and "customer relationship" management that geometrically amplifies the performance indicators of retail entities.

## GENERAL CONCLUSIONS AND RECOMMENDATIONS

The investigations and research conducted in the field of accounting and management control within retail entities have led to the formulation of the following **conclusions**:

1. The specialized literature contains multiple concepts regarding management accounting, which can generally be classified as: simplistic, integrative, and independent. It is observed that the radical or separatist/independent approach is the most reasonable and closest to reality, as management accounting already represents a distinct science, a discipline almost entirely detached from financial accounting. Therefore, the author has proposed to enhance the concept of accounting and management control with new elements.

2. The organizational structure is a fundamental component of the management system, constituting the foundation for the proper functioning of the entity, influencing the allocation and consumption of resources, and determining the efficiency of activities. Thus, it has been found that the lack of a general tool for developing organizational structures represents a significant obstacle in the organization of accounting and management control, including for retail entities.

3. During the investigations, various technical solutions and methods for "building" the organizational structure within retail entities have been identified and implemented. Thus, the modern approach to management control has been argued and supplemented, which posits that organizational structures should be implemented through software and applications based on the Kanban method, including tools such as Trello, Bitrix24, etc.

4. Throughout the conducted investigations, it was found that both large and small retail entities face the issue of maintaining quantitative and value records of goods within commercial units. Therefore, the objective of the research was established – to identify a solution that allows for quantitative and value management without requiring the purchase of expensive and sophisticated equipment and software.

5. Based on the analysis conducted regarding the use of cash registers machines (ECCs) and point-of-sale systems (POS), the conclusion was reached regarding the necessity of utilizing alternative payment methods and resolving related accounting and tax issues. One dilemma addressed was the investigation of the option of cash collection without the use of a cash register, considering the costs associated with its purchase and maintenance. Another major issue identified concerns facilitating the collection of funds in international low-value transactions through the use of non-resident payment service providers.

**The scientifically applied problems of major importance addressed** in this work focus on researching various aspects of organizing accounting and management control, taking into



account the specifics and particularities of the activities carried out by retail entities in the Republic of Moldova (RM). Issues related to the organizational structure have been tackled by developing a universal tool for constructing an organizational chart adapted to the specifics of retail entities with multiple retail and wholesale outlets. The possibility of applying the Kanban method in commerce has been investigated, adjusting it to the characteristics and features of domestic retail entities, including the identification and adaptation of relevant technical solutions. Ultimately, all efforts culminated in the delineation of a new type of management control: customer relationship management.

Regarding the **unresolved issues in this thesis**, it is considered that future research should delve deeper into the provisions of Article 117 of the Tax Code, which stipulates that when home delivery is performed through a third-party courier service (which is not the Moldovan Post), such as Nova Poshta, the issuance of a tax invoice is mandatory. Although the author has submitted relevant suggestions in this regard through proposals to the budgetary-fiscal policy over several consecutive years, the expected results have not been achieved, leaving room for future scientific research in this direction.

Based on the conclusions, the following **recommendations** are considered appropriate:

1. In this research, the author has expanded **the notion of management accounting**, which in our view represents *an integral part of accounting, facilitating the process of collecting, recognizing, measuring, and "reading" data and information at each separate hierarchical level of an entity, including by responsibility centers, with the ultimate objective being the planning and evaluation of costs, expenses, operational results, establishing and controlling deviations, and analyzing budget execution for the preparation of internal reports as a basis for making relevant operational, current, and strategic managerial decisions*. At the same time, the proposed **notion of management control** summarizes that *management control represents a set of processes and structures that provide management of the entity or responsibility centers of different levels within the entity the opportunity to ensure that resources and capabilities are used effectively to achieve the established goals and objectives that have been defined in correlation with the fundamental interests of the entity*.

2. As a result of the research conducted, the practical use of a universal tool that allows the construction of an entity's organizational chart from "scratch" is proposed through the application of the *Office/Section Numbering Rule*, which limits the maximum number of departments (no more than seven) and the maximum number of "offices" or "subdivisions" (no more than twenty-one), with a maximum of three per department. In addition to the general tool for developing organizational structures "on a conveyor," the author has created a *specific*

*organizational chart for retail entities with multiple retail and wholesale outlets* – a very common business model in the commerce sector. This organizational chart can be practically used by the management of retail entities with limited resources but widely spread throughout the RM territory

3. To successfully implement management control within retail entities, the application of the Kanban method, adjusted by the author to the specifics and characteristics of retail entities in RM, is recommended through the use of applications and software such as Trello, Bitrix24, iiko, etc. A shift in focus has been made from the object to the subject of control: from goods to the customer. The following specific documents are recommended for implementation: *Dialogue Statistics Report, Call Statistics Report, Call Frequency Report, CRM Analytics: Sales Funnel*.

4. The developed and recommended tool to solve the quantitative-value accounting of goods has materialized in an *inverse equation that allows for calculating the quantity of goods sold for each individual item using the monthly inventory method at selling prices per individual trading unit*. For the practical implementation of the inverse equation, the author's contribution has been realized in the development of new document models: *Goods Receipt and Sales Report and Balance and turnover at the warehouse/unit at selling prices*.

5. Within the analyzed entities, alternative payment methods with a scientific novelty character have been implemented and are recommended: e-commerce tools offered by commercial banks; payment services provided by electronic money issuing companies; and international payment services. The author's innovative contribution aims to establish the correspondence of accounting accounts related to the use of atypical payment methods – as a valuable methodological and practical support that will significantly contribute to promoting such payment tools within domestic retail entities.

**Future Research Directions.** The author identified several future research directions:

*Research Area 1:* Examining the organization of accounting and management control in retail entities engaged in dropshipping – a type of online entrepreneurial activity that involves the sale of goods from the manufacturer by an intermediary.

*Research Area 2:* Identifying ways and methods to improve "vision" management control, which involves aligning financial strategies and objectives with the mission and social goals of retail entities.

The research results represent a significant contribution to the advancement of theory and practice in the field of accounting and management control within retail entities, facilitating risk monitoring, implementation of managerial strategies, and enhancing the performance of businesses in the commerce sector.

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## ADNOTARE

**Jizdan Andrei, „Particularitățile contabilității și controlului de gestiune în entitățile de comerț”, teză de doctor în științe economice, Chișinău, 2024**

**Structura tezei:** adnotare, introducere, trei capitole, concluzii și recomandări, bibliografie din 172 de titluri, 43 anexe, 155 pagini de text de bază, 32 figuri și 29 tabele. Rezultatele obținute sunt publicate în 10 lucrări științifice.

**Cuvinte-cheie:** contabilitate, control de gestiune, comerț, metode de decontare, metoda Kanban, e-commerce, performanță economică.

**Domeniu de studii:** contabilitate; control de gestiune.

**Scopul lucrării:** constă în cercetarea și examinarea complexă a aspectelor teoretice și aplicative aferente contabilității și controlului de gestiune în cadrul entităților de comerț în vederea fundamentării direcțiilor de perfecționare a acestora în conformitate cu metamorfozele tehnologice survenite și cu bunele practici internaționale.

**Obiectivele cercetării:** examinarea sub aspect conceptual a noțiunilor de „contabilitate de gestiune” și „control de gestiune”; abordarea problemelor aferente rolului contabilității de gestiune în cadrul sistemului informațional al entităților de comerț; identificarea posibilităților de utilizare a controlului de gestiune în comerț; abordarea aspectelor problematice aferente perfecționării contabilității de gestiune prin implementarea metodelor moderne de decontare; măsurarea performanței economice a entităților de comerț prin prisma controlului de gestiune.

**Noutatea și originalitatea științifică** rezidă în soluționarea cu succes a unui ansamblu de probleme care vizează elaborarea structurii organizatorice adaptate particularităților entităților de comerț, identificarea posibilităților de utilizare a metodei Kanban în comerț, soluționarea dilemelor aferente evidenței valorice a mărfurilor, accelerarea încasării mijloacelor bănești, în cadrul operațiunilor internaționale de valoare mică.

**Rezultatele obținute care contribuie la soluționarea unei probleme științifice importante** derivă din scopul și obiectivele lucrării și constau în evidențierea și sistematizarea particularităților economice, tehnologice și organizaționale ale entităților de comerț prin prezentarea unui tool universal care permite elaborarea organigramelor pentru astfel de entități, reieșind din specificul acestora; perfecționarea și aplicarea la entitățile de comerț a sistemului de control de gestiune bazat pe implementarea metodei Kanban în calitate de instrument al controlului, inclusiv prin testarea și adaptarea unor soluții tehnologice relevante; identificarea și aplicarea unor metode moderne de decontare pentru facilitarea achitărilor primite de la cumpărători; delimitarea controlului relației cu cumpărătorii – un nou tip de control de gestiune.

**Semnificația teoretică și valoarea aplicativă** rezidă din concluziile și recomandările aferente temei studiate, care vor contribui semnificativ la perfecționarea contabilității și controlului de gestiune în entitățile de comerț, inclusiv prin prisma tehnologiilor informaționale.

**Implementarea rezultatelor științifice:** unele recomandări elaborate în teză sunt acceptate spre implementare în entitățile cercetate și pot fi utilizate în procesul didactic al instituțiilor de învățământ și de instruire profesională cu profil economic.



## ANNOTATION

**Jizdan Andrei, „The particularities of accounting and management control in trade entities”, PhD thesis in economic sciences, Chişinău, 2024**

**Thesis structure:** annotation, introduction, three chapters, conclusions and recommendations, bibliography of 172 titles, 43 appendices, 155 pages of basic text, 32 figures and 29 tables. The results are published in 10 scientific papers.

**Keywords:** accounting, management control, trade, settlement methods, Kanban method, e-commerce, economic performance.

**Field of study:** accounting, management control.

**The purpose of the work:** consists in a complex research and examination of the theoretical and applied aspects related to accounting and management control within trade entities in order to substantiate their improvement directions in accordance with the technological metamorphoses that have occurred and international good practices.

**The objectives of the research:** conceptual examination of the notions of „management accounting” and „management control”; addressing issues related to the role of management accounting within the information system of trade entities; identifying the possibilities of using management control in trade; addressing the problematic aspects related to the improvement of management accounting by implementing modern settlement methods; measuring the economic performance of trade entities through the lens of management control.

**The scientific novelty and originality** lies in the successful solving of the problems aimed at developing the organizational structure adapted to the aspects of trade entities, identifying the possibilities of using the Kanban in trade, solving the dilemmas related to value record of goods, speeding up the cash collection, within international operations of small value.

**The results obtained, which contribute to solving an important scientific problem** derive from the purpose and objectives of the paper and consist in highlighting and systematizing the economic, technological and organizational particularities of trade entities by presenting an universal tool that allows the development of organizational charts for such entities, emerging from their specifics; the application to trade entities of the management control system based on the implementation of the Kanban method as a control tool, by testing and adapting some relevant technical solutions; identifying and applying modern settlement methods to facilitate payments from buyers; delimitation of customer relationship management control.

**The theoretical significance and application value** stem from the conclusions and recommendations related to the studied topic, which will significantly contribute to the improvement of accounting and management control in trade entities, including through the lens of information technologies.

**The implementation of the scientific results:** some of the recommendations developed in the thesis have been accepted for implementation in the researched entities and can be used in the teaching process of educational and professional training institutions with an economic profile.

## АННОТАЦИЯ

**Жиздан Андрей, „Особенности бухгалтерского учета и управленческого контроля в коммерческих организациях”, кандидатская диссертация по экономическим наукам, Кишинев, 2024 г.**

**Структура диссертации:** аннотация, введение, три главы, выводы и рекомендации, библиография из 172 наименований, 43 приложений, 155 страниц основного текста, 32 рисунка и 29 таблиц. Полученные результаты опубликованы в 10 научных статьях.

**Ключевые слова:** бухгалтерский учет, управленческий контроль, торговля, методы расчетов, метод Канбан, электронная коммерция, экономические показатели.

**Область исследований:** бухгалтерский учет; управленческий контроль.

**Цель работы:** заключается в исследовании теоретических и прикладных аспектов бухгалтерского учета и управленческого контроля в коммерческих организациях с целью обоснования направлений их совершенствования в соответствии с произошедшими технологическими метаморфозами и передовым международным опытом.

**Задачи исследования:** концептуальное рассмотрение понятий „управленческий учет и контроль”; выявление возможностей использования управленческого контроля в торговле; решение проблемных аспектов, связанных с совершенствованием учета путем внедрения современных методов расчетов; измерение экономической эффективности через призму управленческого контроля.

**Новизна и научная оригинальность** заключается в решении комплекса задач, направленных на разработку организационной структуры, адаптированной к особенностям торговых субъектов, определение возможностей использования метода Канбан в торговле, решение дилемм, связанных с суммовым учетом товаров, ускорение сбора денежных средств в рамках международных операций небольшой стоимости.

**Полученные результаты, способствующие решению важной научной проблемы** вытекают из цели и задач работы и заключается в представлений универсального инструмента, позволяющего разрабатывать организационные структуры таких субъектов, вытекающие из их специфики; совершенствование и применение системы управленческого контроля на основе внедрения метода Канбан в торговле; выявление и применение современных методов расчетов для облегчения платежей, получаемых от покупателей; разграничение контроля взаимоотношений с покупателями.

**Теоретическая значимость и прикладная ценность** заключаются в выводах и рекомендациях по изучаемой теме, которые будут существенно способствовать совершенствованию учёта и управленческого контроля в коммерческих организациях.

**Внедрение научных результатов:** некоторые рекомендации, разработанные в диссертации, приняты к внедрению в исследуемых организациях и могут быть использованы в дидактическом процессе образовательных учебных заведений экономического профиля.

**JIZDAN ANDREI**

**THE PARTICULARITIES OF ACCOUNTING AND  
MANAGEMENT CONTROL IN TRADE ENTITIES**

**522.02 – ACCOUNTING; AUDIT; ECONOMIC ANALYSIS**

Summary of the PhD thesis in Economic Sciences

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