

ABSTRACT

The Concept of Cost Accounting for the Operational Management of Entities Providing Research and Development Services

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The pivotal role in creating innovation is played by scientific institutions, which possess the necessary material and human resources. The primary objective of a research organization is the independent conduct of scientific research and the broad dissemination of research findings through teaching, publications, or knowledge transfer. The activities of research organizations are characterized by specific features that require appropriate operational management. One of the key tools for effective management in entities providing research and development (R&D) services is cost accounting.

The main aim of the dissertation was to develop a concept of cost accounting to support the operational management of entities providing R&D services in Poland.

To achieve the main and subsidiary objectives of the study, source document analysis and direct interviews with managerial staff from R&D service providers were employed. The research methods used included literature review, statistical data analysis, inductive and deductive reasoning, synthesis, and critical analysis. The study presents the specifics of R&D activities, operational management issues in R&D units, as well as cost accounting systems and management performance indicators in such entities. The primary focus of the research was on cost accounting systems in the context of generating effective information for operational management in organizations providing R&D services.

The conclusions highlight possible cost accounting solutions that can support operational management in R&D entities. A cost accounting model was proposed as a data framework for decision-makers.

Keywords: cost accounting, research and development (R&D), operational management, scientific institutions