

REFLECTIONS ON THE NATURE OF ACCOUNTING

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1. The model of the accounting process. Historical dimension;
2. Accounting as technique;
3. Accounting as Art;
4. Accounting as Science;
5. The Accounting Paradigm

Abstract:

The beginning of accounting can be understood as representing an answer to the social command launched by the economical-social life. The model,

<i>Economical-social activity</i>	<i>Technique (Art)</i>	<i>Science</i>
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Acted for a long time in accounting. The knowledge domain revolution generated its changing into:

<i>Science</i>	<i>Technique (Art)</i>	<i>Economical-social activity</i>
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Starting from here, the study presents the series of conclusions reached by the authors in interpreting the dimensions of accounting as: technique, art, science. The finally of the study presents the current accounting paradigm in its meaning, an exemplary scientific achievement.

Key words: accounting, scientific achievement, technique, art, science, accounting paradigm

JEL Classification: M41

1. THE POSITION OF ACCOUNTING AT THE END OF THE NINETEENTH-CENTURY ECONOMIC CULTURE. SCIENCE AND ART

Worldwide, as we draw closer to the late nineteenth century, the concern deepens on the fitting, ordering and summarizing of the accounting principles. In this age of crystallization of science and technology concepts in accounting, the great controversy in which most renowned authors of this century were caught was fought on the nature of accounting.

Tonzig, RPCoffy, Vincenzo Gitti, Giovanni Massa, Louis Deplanque, Adolphe Guilbault, Eugene Léautey, Giuseppe Cerboni, J.Fr.Schär considered accounting as a science like any other, with its field of application, which studied certain phenomena and reached general knowledge, just as in other sciences.

Ed Dégranges Sr., Ed Dégranges Jr., Morrison, Joseph Barre, Augier, in their definitions of accounting, considerate it to be an art.

Rothschild sees in it a body of records and supporting documents. The new accounting knowledge, spread later to us, and about a literature can be spoken of only from the nineteenth century.

With the establishment of trade schools appear the first seeds of own thinking, which received more and more precise shapes as approaching the end of the century.

Bucharest, Iasi and Brasov became the main commercial centers of education in Romanian but also the cradle of Romanian culture and economic accounting. Theodor Stefanescu in

Bucharest, Constantin Petrescu in Iasi, I.C. Pantu in Brasov contribute to the development of Romanian accounting thought and their names shine in the constellation of authors in this field.

Except Theodor Stefanescu, whose design in accountancy is definitely mingled at the end of the century, and editions of his work will not be changed in the twentieth century, and C. Petrescu and I.C. Pantu will manifest as the most important authors of this science in the first decade of the new century. Although their influence was felt in the nineteenth century, their thought will remain in the twentieth century.

As the end of the century draws near, the number of accounting literature volumes in Romania increases. In the accounting departments of business schools activated, in the last quarter century, 34 teachers in Romania and four teachers at the business school in Brasov.

Among them, Paul P. Eliade and C. Neamtu were not only teachers, but made history with interesting accounting papers.

Paul P. Eliade, director at the Ploiesti Trading School prints, in 1875 the "Encyclopedia of trading, commerce and its operations and keeping records in single and double entries with various applications"[1].

C. Neamtu, professor of accounting, chief accountant of the National Bank and director of the Commercial School in Craiova, prepared for the use of third grade secondary and for the professional and vocational of level I and II a paper entitled: "Brief notions of accounting, business forms and registers "[2].

G.P. Alesseanu, GrigoreTrancu-Iasi, M.I. Mihailescu, Thomas Voiculescu are professors and researchers that reach full scientific maturity in our century and that are found in the head of accounting renewing action in the first four decades. Under their names a valuable accounting work will be printed.

In the research front line join other forces. Zamfir Petrescu, sub-director of the Agricultural Bank, published in 1897 a "Theoretical and practical treaty of accounting and administration for commerce, agriculture and the bank"[3], Major A. Iarca printed in 1890 "Study on administration and accounting"[4] and Camelia Crainic, professor of accounting and mathematics makes an "Accounting Course" in two volumes for the use of vocational schools for girls [5].

Even if the last ones' contribution to the advancement of accounting knowledge in Romania remains modest, they have the merit of trying to broaden the aim of science to other fields of accounting of stock movements than trade.

In the Romanian economic culture T. Stefanescu [6] had contributions, by the formation of 30 business school graduates promotions in Bucharest, while being the organizer and first director of the National Bank accounts in Romania, and the promoter of the accounting science in the last three decades of the nineteenth century.

T. Stefanescu wrote and printed a "Course of Double Entry Accounting", a "Basic Accounting Course" and a course on "Commercial Correspondence" [7].

It is a work that has kept pace with time. Only an exceptional man as Th. Stefanescu, characterized by a prolonged robust scientific and spiritual youth, could hesitate to make further achievements in the form and content of his treaty, and even make changes in his thinking. This explains the large difference from one edition to another until the appearance of the fifth edition [8].

He learned accounting with L. Toussaint, but was also known in some way to be influenced by the work of Godfroid, IG Courcelle - Seneuil and Joseph Barré [9].

He adopted a critic position towards the treaty of Guilbault with his treaty "Industrial Accounting and Management" or towards IE Queulin with "perpetual inventory" [10]. He met the views of Gabriel Faure, Lefevre, Joseph Garnier, Leautey, Gautier.

In his work, the theoretical side is chained tightly to the applicative side. "The scientific form, says the author, forms the actual accounting and record keeping is its application. This differentiation does not meet the first two editions (1874 and 1881).

In the subsequent editions, however, Th. tef nescu defines accounting as "the science which teaches the art of setting the accounts and brings them together to complete the trade of the house or any other public house, which manages funds." [11]

The scientific part of accounting is regarded as the soul, and keeping records is considered to be the body.

2. THE BATTLE OF OPINIONS, DETERMINING FACTOR IN THE PROGRESS OF SCIENCE IN ACCOUNTING

"Science - says JD Bernal, is an evolving complex of knowledge, built on the sequence of thoughts and ideas, but more than that on the experience and actions of a large number of thinkers and workers ... It is a continuous discovery of new facts, laws and theories, often criticizing and destroying as much as it builds. However, the entire edifice of science never ceases to grow. It is permanent, so to speak in order to "repair" things a little bit, but at the same time, it is always in use." [12]

Reflecting on the continuing process of knowing maturity and refining knowledge about the nature of science concept, prof. Dumitru Rusu, Doctor of Sciences made the following statement: "In science the law of battle of opinions acts. Some theories are born so to die sooner or later. In this report, any science is open. Viewpoints appear constantly, along with more and more new ways of solving in all areas and particular sciences. [13] "

Indeed, there are few economic subjects that could have generated, with the flow of time, a literature so rich and varied as accounting. Its entire written history, written from its first grouping into a system of knowledge and to this day is a testament of the relentless struggle of views, in whose purifying fire were conceived its truths, principles and theories of this science.

If we try to locate the geographic area of the accounting's evolution in Romania, even here we are witnessing strong upheavals caused by live confrontations between ideas, current thinking and scientific schools. Their way of being and the affirmation of creativity roam Romanian accounting.

The character and nature of accounting, the expansion of its sectors, new tests of making changes in the digrafic background, theory and results of expenditure accounts, order and accountability are certainly doctrinarian concerns that the Romanian accounting thinking, especially in this first half century tried to clarify things.

Feebler in the first decades, the struggle of opinions is getting worse as the pure economic theory created by Professor dr.Ioan N. Evian turns into a new school of thought.

The columns of journals and periodicals: Revista General de Comer i Contabilitate", "Buletinul Contabililor", "Observatorul Social-Economic", "Analele Academiei de Înalte Studii Comerciale i Industriale" from Cluj - Brasov, "Arhiva Contabil ", the journal "ALACI", etc. established true groups that facilitated along with the Circle of Commercial Studies and the Congresses of The Court of Certified Accountants and Accounting Experts, the movement of the new in the accounting theory and technique.

2.1. NATURE AND CHARACTER OF ACCOUNTING

Is accounting a science or not? This is the question that has been called into question within specialist circles and generated a ferment since the fourth decade, reaching its maximum intensity in the next decade.

The problem of defining the nature and character of accounting is not new. The first milestones in raising the status of accounting scholars have undoubtedly been the

emergence of the first accounting theory, the one of personification, by Ludovico Flori, which published in Palermo in 1633, his treaty "Trattato del modo di tenere il libro doppia" [14].

But accounting was given, as other sciences, just over two centuries to be received with full rights in the family of science with its own status. As a tribute, its most authorized representative, R.P. Coffy [15] is given membership of the Academy of Sciences.

A. Tonzig, Fr. Villa, G. Cerboni, F. Besta, Hügli, J. Fr. Schar, Ad. Guilbault and E. Lèautey, to mention only the most representative, based since the end of last century the scientific nature of the accounting science and her independent nature.

For us, Th. Stefanescu, C. Petrescu and I.C. Pantu, three peaks in Romanian thinkers of the late nineteenth century were unanimously in referring to the status of accounting science as independent, different from its engineering or art.

How can it be explained then that the problems seemed clarified are called into question once more and that they generate controversy that is manifested with great tenacity even after a quarter of a century? What sides of the old concepts are covered and how are they put under the shadows of the knowledge reflector? And what new accomplishments are we looking for? These are issues that we sought to decipher in the struggle of opinions that I put under this paragraph.

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With the establishment - during the two decades that border the nineteenth and twentieth centuries, of Commercial Academies in all European countries, the economic enterprise becomes more and more an object of research for economists. "Study on the company" does become a subject in the educational plans of these places of economic culture.

To this object's shaping and the refining of the method of "Science Enterprise", the German school has undeniable merits.

J. Fr. Schar, E. Schmalenbach, H. Nicklisch, F. Schmidt, Fr. Leitner, teachers at various commercial academies and school developers brought their contribution to the prosperity of this new discipline.

Aiming to investigate "all the phenomena taking place inside an enterprise, establishing their causality and correlation, related to the target aimed at and the conditions in which the results are obtained, formulated on the basis of the findings, the general principles that make up the an organic system independently" [16]. It was natural that the science of enterprise was to meet here with the one that, as said by W. Sombart referring to accounting "has long formed an isolated island in the great ocean of empiricism" [17].

That is how, in the domain of balance sheet and accounting issues, the German researchers lined up in two fronts of thought. A group headed by Schar, Berliner, Gomberg and Oswald make an independent science out of accounting.

A second group having as the main representatives Schmalenbach, Alder Osbahr, Leitner, Schmidt were less concerned about the theoretical side of accounting. Having no intention of creating a separate science, they understood accounting more as a technical method of value calculation with very broad application to study business [18].

These struggles are echoed in the economic thought from us. In Romania, the "Enterprise Science" was brilliantly represented by teachers at the Academy of High Commercial and Industrial Studies in Bucharest, Virgil N. Madgearu, G.Mladenatz, G. Bungeteanu and Victor Slavescu. They were able to find room for new disciplines without violating the borders of other sciences.

Except for the last two, others did not stop on accounting even if each of them held the title of chartered accountant.

If they were not preoccupied with the research of accounting issues, the influence of enterprise science in addressing accounting firmly concerned George Badea [19], one of the former students of Professor V. Slavescu.

Although he seems to be a great-personality student of Professor Spiridon Iacobescu, he approaches the ideas professed by him especially in the classification of accounts. He considered, as Sp. Iacobescu did too, the enterprise's patrimony as being distinct from the patrimony of the entrepreneur.

The emergence of the "Commercial and Public Accounting Course" was the first professional event in our literature that considers accounting as a "method of enterprise science."

Under the influence of H. Fayol's work, "Administration industrielle et générale" George Badea considered accounting as one of the six economic functions of an enterprise. It is regarded as a manifestation of the accountant which records movement exerted on those assets "according to certain rules and in certain enchainment." [20]

It is the conclusion reached by Professor G. Badea, "rebellious" [21] against Prof. Spiridon Iacobescu whom he considers "the most ardent supporter of the accounting-science."

From an obvious shortage of information, Professor G. Badea restricted preoccupations for basing accounting as a science to the ones of Prof. Sp. Iacobescu, after which he raised the minuses of legal and economic conception of representing the patrimony at the rank of limitations of accounting-science. So were violated basic norms of rational thinking.

By the end of the decade, except for the fourth, there was found no other mentioned echo of this work.

If, at the Academy for High Studies in Trade and Industry, the thesis saying that accounting is a technique, method or tool of science enterprise caught roots, the situation was completely different in the younger sister of Cluj-Brasov.

Here at the country's second Trade Academy, under the influence of the current German economic school that considered accounting as a technique, and especially under the influence of Professor Nicklisch, Professor John N. Evian outlines his conception [22].

Considering that he also took classes of enterprise economy he investigated, from the "purely economic" point of view, the accounting. He kept these concerns after 1943 as the head of the "General and Applied Accounting" Department within the Commercial Academy in Bucharest.

In a paper published in 1940 under the title "Theories of accounts" Professor Ion N. Evian "definitely attributes to accounting the quality of art of accounts, or technique, but not science, accounting remaining to be seen as an arithmetic supplement to the enterprises' economy"[23]. It seems that this meaning was not so "definitive" since, in his work "Double Accounting", published six years later, accounting is not only given the quality of art of accounts but also the ones of calculating costs, counting or comparative statistics and preliminary calculating, it becoming "just something so synonymous with the art or technique of keeping accounts or of calculating" [24], being regarded as the "tool of enterprises" [25] or "the economic enterprises' calculation technique" [26].

How does Prof. I. N. Evian argue the above statements?

Accounting is not designed to study economic phenomena, but only to register the elements developed by the science of economic enterprises.

Until then (1940) it wielded problems "that it did not have the power or the call to examine." [27]

So is explained, says the author, why a lot of concepts, such as depreciation and accounts for rectification generally, were completely misunderstood and falsely explained by accounting, as also due to the accounting technique's failure to reflect the real nature of an enterprise's expenditure the expenditures' definition as "asset blanks" took place"[28].

Since the study of economical phenomena from the enterprises is taken and continues to be taken from the "accounting's back" by "the science of enterprise economy", the latter tends to acquire also the theory of accounts. Therefore, accounting is deprived of its scientific part regarding this sector of computing.

The role of accounting would be limited, in Prof. I. N. Evian's concept, to that of "establishing the account plan which intervenes in qualifying and recording accounting matters, as also applying the principles of permanent and universal value, established by the science of enterprise economy." [29]

He would eventually return to this idea in the introduction of his work "Double Accounting" where, stopping on the relationship between accounting and keeping records, affirmed that "to keep records of an enterprise is not synonymous with the three other accounts which include all kinds of calculations ... it is still much-needed to modern enterprise as the keeping of records [30]" and that "to be accountant is totally different than being a keeper of journals" him actually having to be "the leader of the modern enterprise. [31]"

Such a statement of position—especially coming from a servant of an economic culture as it was the Academy for High Commercial and Industrial Studies could not be ignored by the Rumanian specialist research and accounting world.

The causticity of the style, the direct attack against the patrimonial legal-economic school make even the responses of the current "accounting-science" to become, sometimes, too "vehement".

From the whole battle of ideas, the current of the Romanian accounting thinking this domain as a science is strengthened out, and the literature was enriched with new studies on this issue. In fact, concerns about the nature of accounting research, attempts to establish it as an independent scientific, occurring most often as a resonance of similar events throughout Europe, but inserting into the process of maturation of Rumanian accounting doctrine, were met even before the year 1940.

In clarifying the doctrine on this subject, studies of Prof. M.I. Mihăilescu [32] occupy a prominent place.

After publishing a study in 1916 called "The role of registries in education" and six years later "The science of accounting and its relations to other sciences, Professor M.I. Mihailescu printed in 1926 one of the most interesting studies in those times when the emphasis was placed on the social function of accounting.

The paper "Science of patrimony order – the sociology of accounting" whose ideas are found in "Treaty on accounting" continues over the years on the same level of concern in "Accounting Paradoxes".

"Accounting is the social science that has, as object, order, whatever the branch of activity, given the labor association with the capital, in order to obtain, through its investigative methods, a best result of human action efforts, as an individual, moral or legal person, and to determine the systems and methods of experimentation stating order and results in an accurate and fair action, highlighting the responsibilities of factors. [33]". This is in Professor M.I. Mihailescu's concept a complete definition because it specifies the proximate genus, the specific difference and the purposes of accounting. Through it includes "the universality of the facts and not their limiting to trade or industry, the field of application of the accounting encompassing all human activity that has in regard labor and capital. [34]"

Accounting, as a science, has nothing to do with figures from the registers but has to teach us how these figures should be coordinated within a framework, follow the laws, basic principles and specific rules. [35]"

Between this way of seeing accounting and the Italian doctrine of the time, which made out of the "Ragionerie" a complex of administrative, economic, computing and recording method ideas there is a big difference, as even the author liked to clarify.

Accounting is not a conglomeration of sciences but an independent science, whose object is "order in administrative, economic actions and their exact, fair finding in order to get a good result from the association of labor with capital. [36] ". From a certain point, there can be made a connection between this conception and the nearby encountered in French doctrine, in the sense that, in both, accounting is regarded as an independent science. The author wishes to point out the difference between his view and the French doctrine in the sense that while some believe accounting "is a branch of mathematics" and others "a political economy [37] " he considers as belonging to the social sciences, with its individuality.

Since laws form the basis of any science "as soon as is found that accounting includes scientific laws, which are the basic system for keeping records and operations' recording methods and modalities, it will be proven out until that accounting is a science [38]". Once formed, the accounting science "should cease to belong to this or that country or age, by becoming the power of observation out of time and space. [39] "

The regularity that "any accounting fact has to be recorded into two accounts at the same time, each opposing each other" is raised by Professor M.I. Mihailescu to the rank of fundamental law of the "double entry system".

In his view, the old principle is perpetuated, that says "the account that receives is the debtor and the account giving is the creditor." The control represented by the equality DEBIT = CREDIT is put at the base of the double-entry accounting system and elevated to the rank of law.

Accounting is a science that can be experienced in all branches of human activity. This makes her stand in relationship with math, legal science, economics, business terminology and technique.

Laws, rules and principles drawn from experiencing one science in the domain of other sciences belong to the experienced science [40] stated Prof. M.I. Mihailescu [41].

Here then, in several studies appeared in the first four decades of the century, are investigated many of the scientific aspects of accounting, of her connection with other sciences and an attempt, with many original elements, to fundament it as "the science of patrimonial order".

Even though the work of Prof. MI Mihailescu in accounting could not exceed certain limits, he saw in accounting the science that by order, education, equity, and providing the stipulation "what provides contributing to the cleaning professional mores of the individual, family and state [42] remains the scientific heritage of accounting as a serious study of a paper less studied accounting". His work opened the way to new research.

Indeed, after a quarter century after the appearance of "Science of accounting and its relation to other sciences," tefan Ioan Dumitrescu [43], Professor at the Academy for High Commercial and Industrial Studies of Bucharest published "Elements and principles of accounting science" casting a bridge to Prof. M.I. Mihailescu's work. He too considers that accounting is a science which teaches us to build the system that we use in managing wealth. "It is not the computing –says prof. tefan I. Dumitrescu - but the wealth management science, which some call this patrimony order (see M.I. Mihailescu) [44].

In a paper published 26 years later, the proximity of opinion between the two teachers will go up to giving the name of "science of patrimony order" as an expression synonymous to "accounting science" and preferred to the one used in this paper of 1947 "Science wealth management. [45] ". The categories with which operates Professor tefan I. Dumitrescu are "accounting science" and "accounting". He used the former referring to the accounting as "science of wealth management." When reference is made to the calculations system allowing the coverage

and mastering of all economic phenomena and operations of a patrimony, the author uses the term of "accounting".

Concerned with establishing the character and nature of accounting, skillfully using the deductive method, he concludes that all conditions to consider accounting as a science are met. It is permanent and universal, it has laws [46] and principles distinct from other sciences which, once determined, remained the same for all, forever and can be considered wherever they are and they would be investigated [47]. The science of accounting carries the seed of scientific and philosophical thought [48].

He defines accounting as "a science that teaches us how to build mental, logical and rational reckoning system, which we use taking into account the social laws that govern relationships between individuals and the economic laws that define and govern the acts and events the exchange of a wealth management constituting a patrimony [49]. "

Just as Prof. I.C. Pantu from Brasov had characterized the Romanian accounting literature, 40 years before, under the influence of the French literature and particularly of E. Léautey and Ad. Guilbault, Professor St. I. Dumitrescu considered the accounting science as part of the group of pure reason sciences. Within the classification of science made by Bacon, the Romanian teacher set its place the first group, that of pure mathematics. And when he operated with the classification of sciences made by the philosopher and sociologist Auguste Comte, the place still in the group of the mathematical sciences [50].

Participating in scientific controversies carried out on the character and nature of accounting, he was against the employment of the accounting science within "the branch of social sciences" as alleged by Prof. Sp. Iacobescu and general legal and economic patrimonialist schools. In support to this argument, he brought as argument that the accuracy of which is capable of this science, the accuracy of which this science is capable, accuracy foreign to social sciences. "We can not consider accounting as a branch of social sciences - said Stefan Dumitrescu-because it is part of the exact sciences, from mathematics. It is a kind of arithmetic with applications to trade with application to what happens within a patrimony. [51] ". Just as Prof. M.I. Mihailescu did long before by signaling the limits of the definition given to the accounting science by Professor Sp. Iacobescu and serving up the same argument, he would also consider that it is not accounting the science that deals with equal record exchange, but its technique, since science does not deal with records. Instead, it is a science in that it shows us the laws by which you can keep track of research and exchange of documents through their analysis, by showing how to get from them, without mixing, the results and statements wanted [52].

Expressing his belief that a science of economic enterprise can not exist [53], he expresses his disagreement towards prof.I.N.Evian, which seeing the prism of enterprise study considered it as an arithmetic supplement to thee latter as "something synonymous with the art or technique keeping journals". "The works would be about the same with the statement that medicine considers that chemical and biological sciences are a practice, technique or art of preparing medicines". [54]

Except closest collaborators of Profesorului I. N. Evian, among which may be considered Prof. I. Tarta, Dr. C. Purc rete, Dr. M. Birau, most authors of works in accounting saw in it an independent science. Arguments in support of this differed depending on the school or the current in which each belonged to.

By formulating a first response of the patrimonialist legal-economic school Prof. I. N. Evian, published in 1940 under the title "Theories of accounts" Dr. P. Dr g nescu-Brates, published in the columns of the General Journal of Commerce and Accounting in September 1941 the article "Accounting - the Arithmetic Supplement of the Enterprise Economy Science?" [55].

Prof. I. N. Evian's considerations on accounting are estimated to be the result of more confusions. Him, dealing more with companies would not have known that the subject of an enterprise's accounting is formed not only by its wealth but the "patrimony". Also, the author of

"Theories of accounts" dealt with "the entrepreneur" in relation to net assets and results, and not of the subject of natural or legal patrimony, the only one that has the right to the objects or the elements patrimonial along with his rights.

Participating in scientific dispute generated by the emergence of "Theories of accounts", Professor Sp. Iacobescu published in the columns of the "Bulletin of Accountants" journal, in the months August-October 1942 observations on the study leas by I. N. Evian and his response to the critique the latter made to the legal-economic theory of the representation of patrimony [56]. Referring to the assertion of Prof. I. N. Evian, Prof. Sp. Iacobescu states "Knowledge, classification and the application of accounting laws is the work of the Accounting Science, when accounting records, and how they are presented, may meet the qualifications of technical or more of an art, without diminishing its main quality as Accounting Science [57].

Pausing on the same subject, Prof. C.G. Demetrescu, from the legal and economic patrimonialist school, would gather, in a study published in 1947 under the title "Accounting - science or not?" arguments to highlight the degree to which it meets all the requirements of a science.

"A grave error that challenges the accounting's nature as a science and count as technique, he says in this study, is that nothing shows that accounting would not meet with success every condition required for a science [58]".

Among the authors who enjoyed, in the accounting world, a full recognition of their scientific authority, Prof. V.M. Ioachim and Prof. D. Voina, two authors who wrote in accounting only when they had something to say, supported accounting as a science.

Prof. Vasile M. Ioachim [59] considers accounting as "the science that deals with the rules, then seeks systematically by using numbers, changes of a patrimony as a whole and in the elements composing it, to have the patrimony status at any time, with the effects and causes of changes.[60]"

He shares the conception Prof. Sp. Iacobescu that "the science of accounting character is revealed not in a specific classification of functions or the accounting theory - but a much higher concept of 'establishment, description and formulation of truth in a particular area of human activity [61].

Professor Dr. Dumitru Voina [62] participated, as expected, in the scientific dispute regarding the character and nature of the accounting involved, this great school man and economic culture, the tireless researcher on the field of accountinscience g.

In several studies and treaties he states and demonstrates its scientific nature and character as independent science [63]. But, he reserves to the dispute with representatives of business economics in our country whose leader was Prof. I.N. Evian a study entitled "The position of accounting to the study of economic holdings - Accounting is an independent discipline" (Brasov, 1946). It soon became his the reference work and, by its author's scientific integrity of the argument gains legally scientific controversy in the Romanian accounting thinking.

Filtering the value of the non-value from the rich accounting literature, avoiding to think through quotes, Prof. D. Voina succeeds to substantiate accounting as an independent scientific discipline and to clarify its position to the enterprise economy science.

Accounting and the accounting technique are, in his conception, two different things.

"Accounting is a creative laboratory from which came out principles, theories and rules relating to stock movements made by carrying out economic and social phenomena. Instead, the accounting technique contains concerns for the practical application of useful principles that govern the digital movement of expression values. [64]" If one takes into account that it works for knowledge and motion value representation with objective methods, that it has principles and theories that have to be judged by the movement of values and functions and accounts are based, that operations of compared calculation ensure more power knowledge and preliminary calculation gives power provision, that it is useful, it has a special vocabulary and has created a specific

language, represents the answer to the question whether accounting met specific characteristics of science -stressed Prof. D. Voinea – which is affirmative [65].

The term "accounting" defines the *independent scientific discipline* with its own status in the family of social sciences, the economics system.

As a science, accounting has developed its own theoretical construction of a logical system of an amount of axioms, principles, laws, regularities, concepts and theories by which the *condensation of knowledge* on the group of facts and of phenomena which form its object study.

In the universe of value movements expressed in money and economical-juridical relations causing legal settlements, regardless of the type of economic-social entity to which it is circumscribed, accounting guides thinking both in *the causal explanation* and in *predicting the future course of facts and phenomena ranging the object*. Like any science, accounting also has its own object, a specific method, discovers laws and establishes regularities of it and has a vocabulary of its own.

Based on cognitive fund established under the fundamental concepts, the principles, laws, regularities, hypotheses and theories, accounting has developed and perfected a special technique, adapted to each type of economic-social entity.

The transition from the plan of theoretical thinking to the plan of accounting applied to the realities of a certain area (autonomous, businesses, public institutions, etc..) under specific conditions of time and space, is completed in an *information system* (accounts, check balances, balances, cost and price calculations, benchmarking, forecasting calculations) that together have become accustomed - in Romanian - to be defined also by using the *term of accounting*.

2.2. CONCERNS FOR SIZING ACCOUNTING CALCULATIONS THE ROMANIAN ECONOMIC THINKING

As science that governs knowledge the movements of commensurate values and the legal-economic relations causing settlement in money from the social-economic units, the accounting progress did not stop even for a moment.

Switching from a certain degree of knowledge condensation, providing causal explanation of the future course of the group of facts and phenomena that have been established for her subject, to a superior level marked the development of accounting as a science.

In terms of method, accounting bases a system of calculations.

If the elements - and we can say even significant elements - of the accounting calculation system, consideration could be incurred empirically, ranking it in time before outlining the new science, the completion and improvement of the calculation system was done after that, by science intervention. For, as J.D. Bernal said, "science is a way to understand how to do something to make it better". [66]

Every time, the progress in science had a beneficial influence on the accounting computing system that was called to substantiate.

Naturally, the influence did not manifest in only one direction. Perfection in the computing technique and applied accounting - occurring most often as the imperative of social-economic life development stimulated, in turn the development of the accounting science.

One can say that the classic trend "PRODUCTION - TECHNOLOGY – SCIENCE" acted in the evolution of the accounting computing system, in outlining its sectors and its relations with the accounting science close to today.

From the rapid development of the Italian republic trade was born the idea of improving the system of simple bookkeeping, and without any doubt in the counter of a Venetian banker was formed the scientific system of double entry [67].

In an era when the double entry seemed to be reigning easily in big business, the simple entry still resisted.

Until the late nineteenth century, the accounting calculating system had fully taken shape only in the accounts and balance sheet sectors.

The seeds of new computing sectors emerged with the creation of capitalist enterprise began to bear fruit. In particular, firms producing goods for markets made a purpose out of gain and a reasoning to exist.

The calculation of costs and short-term results, setting budgets, while benchmarking the progress of work and space were the new values of the calculation sheet [68]. To ensure their computing sectors less scientific rigor, accuracy, clarity and flexibility enjoyed by the accounts, economic thinking is concerned about the new dimension of computer accounting system.

In the forefront of these concerns we find German economic thinking. A product of these worries in terms of scientific theory and practical applications were the setting down of rules for accounting organization (*Grundsätze für Buchführungslinien*) subject to the Ordinance RKW of 11 November 1937.

Under the name "Rechnungswesen", the accounting rules include the full set of calculations in an undertaking, namely:

- (A) the accounts and balance sheet sector
- (B)-costing computing
- (C) the statistical calculation sector
- (D) preliminary calculations (budgetary).

Stressing the principle of general calculation, Schmalenbach said: "Where there is no organic link between them of all forms of general calculation, there double work can not be avoided... A general inorganic calculation means lack of discipline in the enterprise"[69]. In the view of Professor Wilhelm Kalveram, representative of the economic higher education in Reich Committee for Economy Exploitation, the sector of accounting based on double entry had to receive the function of harmonizing all figures and calculations employed all forms of business. It would therefore be a spine on which all other calculations would be built on. [70]

The Romanian accounting thinking did not remain passive in the turmoil of trying to resize the accounting computing system. Concerns for the development of the statistical function for the system of accounts and cost improvement are met with Prof. George Alesseanu. The cost calculation was taken care of Prof. I. Gîrbacea from the Academy of Advanced Commercial and Industrial Studies in Cluj in the first work of industrial accounting of our specialty literature published in 1927 under the title "Industrial Organization and Accounting." In his conception, the calculation of cost price is considered as the "business's compass" serving to the control of various parts of manufacturing. "The figures of this section, as Prof. I. Gîrbacea said - give the entrepreneur real profitability of both the company and of all phases of production. [71] "

Victor Slavescu [72] is noted in the accounting literature with an interesting study on the balance sheet since 1928. In his "Critical Analysis of the enterprise's balance sheet" he sees the balance not only as a technical accounting work (on this issue he does not stay too much) but as a source of information about the company structure, composition and organization of forces available in connection with property matters at hand. It also shows the results obtained in a given period, indicates but does not determine. "Determination of gain, he says, is not a function of the balance sheet, but of the profit and loss account, which accompanies and completes the balance sheet" [73].

In his conception, "the balance reflects a statement in figures of the situation at a time, on an enterprise's patrimony and funds employed for its purchase, made up according to fixed rules and principles of accounting".[74]

This study is an analysis model of changes in wealth, of the debt, earnings, profitability, liquidity and risks of an enterprise based on the balance sheet. For the analytical results to be reliable or at least close to the truth a series of balance, over several years, should be investigated, said Victor Slavescu, and "at the same time to submit a list available items compiled in such a way, that to allow valid judgments and assessments".[75]

"The Inventory and Balance Sheet show to a company leaders' the running business, indicating them caution, reserve or change in their working methods, if the results are negative, or list them for future guidance, if results are positive". [76]

In connection to an economic plan, a financial plan and a detention review, all three regarded as absolutely necessary calculations to be made before the establishment of an economic unit, references are found at Prof. Sp. Iacobescu and Alex. Sorescu. [77]

Budgetary control "can be applied, states since 1936 C. Drobotă [78] - in all commercial and industrial enterprises and in general to all forms of human activity". [79]

The general budget of the company rests, in his reasoning- on five partial budgets relating to sales, production, procurement of materials, expenses and the financial aspect. Two of the three tracking methods are based on the budget execution accounts. Of these one is calling out orders and accounts and the other balance sheet accounts. The third statistical method serves on statistic processes for budgetary control.

In conclusion, until 1942 important steps were made in our development of new calculation sectors [80], however they themselves were most often treated as something co-existing outside the sector of accounts. If, however, also connections would have been tried in the calculation sector, they appeared as simple as possible variants, and not organic development.

The first attempt to resize accounting computing system in the Romanian specialized literature is due to prof. I. N. Evian. This in a statement made as part of a conference on "Normarea contabilității întreprinderilor de stat și particulare din România", organized by the Association of Chartered Accountants developing the theme "What is accounting ?"[81].

"The identification of accounting recording with accounting is an outdated concept, which applies to past ages but not to the current century overall progress in all technical and scientific fields". [82]

Accounting refers to "the whole business or technical computing or the technique of computing" and usually consists of four kinds of calculation, namely:

- (A) single or double-entry;
- (B)- computing or cost calculation;
- (C)- statistics or comparative counting
- (D) pre-counting or the enterprise's budget [83].

"Watching them in order of their application in time, these four types of calculation allows to state that the budget plan is before the others and is directed exclusively toward the future, that cost calculation goes along with the cost of production of enterprises, but is directed towards future, while accounting and statistical count is still in the process of production, especially that accounting is oriented toward the past, only encompassing historical figures, while the statistics counting, although processing the material provided by the accounting process, it is still oriented towards the future".[84]

Promoter of the current of renewing of the Romanian accounting thinking, prof. Dumitru Voinea was also concerned about sizing the accounting computing system. Though the word accounting - this eminent teacher says- is used more in a narrow sense, expressing the principles by which the movements of values are processed and the technique of applying these principles, "it can and should be used as a comprehensive expression that indicates not only that relates exclusively to the accounts and records, but also other operations connected with the whole mechanism of figures from an exploitation".[85] To achieve its fundamental goals of science that governs the movements

of values that are causing economic and legal relations phenomena "accounting wants to embrace the whole mechanism of figures" and carries out its operations into four sectors.

To include "the accounts sector", "the cost computing sector", "the compared calculation sector (statistically) and the "preliminary calculation of the (budget) sector" within the sphere of accounting "does not mean that the concept of accounting undergoes dilution with heterogeneous ingredients" . "These four sectors and sometimes that of the cost are not isolated but in mutual relationship, being coordinated in a unique and organic framework"[86].

In 1947 was published in "Social-Economic Monitoring", year XIV, Series II (No.1-6-Dec.1947), an interesting study signed by Prof. D. Rusu, entitled "Accounting for the studies program of foreign universities"

The concerns of accounting thinkers in different countries prove to have had the same trends to indicate the position of accounting, its subject matter and the laws governing the processing of accounting. From here were opened the ways to adopt a framework of accounts. It would thus offer the opportunity of unifying accounting technique, a fact from which economic life, especially social work communities, will gain greater benefit."

As for the views of economists in accounting thinkers in the above study, prof. D.Rusu highlights, more especially prof. Finney's opinion at Northwestern University, editor of the Journal of Accountancy, the department of students, Chicago.

The following tri-account concept is presented:

$$\text{Asset} = \text{Liability} + \text{Equity}$$

With the six accounting laws, as follows:

1. **If an asset increases..... and is debited**
 another asset is reduced
 or a liability increases
 or increases the equity
 } .. and is credited
2. **If an asset is reduced and is credited**
 another asset increases
 or reduce a liability
 or reduces equity
 } .. and is debited
3. **If a liability increases and is credited**
 another liability is reduced
 or increases an asset
 or equity shrinks
 } .. and is debited
4. **If a liability is reduced and is debited**
 another liability increases
 or reduces an asset
 or increases the equity
 } .. and is credited
5. **If equity increases and is credited**
 another asset increases
 or reduces the liability
 } .. and is debited
6. **If equity is reduced and is debited**
 another asset is reduced
 or increases the liability
 } .. and is credited

The author presents for the first time in the Romanian economic literature, conceptions of prestigious scientific personalities of accounting. The author insists on the dimensions of

accounting as a science and states: "A scientific discipline whose principles are more specifically outlined by the thinking scholars in different countries, is accounting. Its laws and principles have not, indeed, brought a revolution in the economic space. Accounting made a name for itself in the social and economic life, and has contributed and still contributes largely to the progress of mankind, inspiring by its knowledge and method confidence in future actions.

Even since 1947, Prof. D. Rusu envisages, using the original works of authors from across the ocean, the new dimensions of accounting.

Benchmarking, cost calculation, the presentation of comparative data using index numbers, the problem of incidental costs, production costs, interest cost as part of the calculation of recovery and generally the valuing calculation receives, shows Prof. D. Rusu, a significant development in the representative work of American literature "Principles of Accounting."

"Accounting as a science is a sum of accumulated and established accounting rules, made systematically, regarding in general principles governing the application of these rules as laws"... It is clear that the study of accounting thoroughly discovers the power of analysis, creates skills in healthy thinking and facilitates accurate trial from cause to effect, and vice versa". [87].

On the sectors of accounting calculation was also concerned prof. Dumitru D. Haigan,[88] from the Academy of Advanced Commercial and Industrial Studies in Cluj-Brasov. By "accounting," he means "all calculations to be made and kept within an economic enterprise regardless of what they refer to."

Accounting covers five sectors of expenses such as:

- (1), the actual accounting and the balance sheet;
- (2) own cost-calculation or reckoning;
- (3) business-economic statistics;
- (4)-budgeting or cost estimate;
- (5), calculating the short term result.

Prof. V.M. Ioachim therefore saw that when in accounting "sectors of computing"[89] or "ways and forms of calculation [90]" we find ourselves in the field of accounting technique and not science.

As for *the technical application*, accounting in larger companies followed step by step the progress made abroad, including in the work of accounting: budget, calculation, statistics ...[91].

For the progress of humans, science is more today than it was in the past. It can be appreciated that in the future its role will increase.

That governs accounting regularities. Parallel efforts to achieve new stable accumulation of knowledge concerns fall more facets to create its system of calculation. This accounting technique has become increasingly dependent on science.

Without neglecting the development of accounting as a science that takes place under its domestic laws, and influence is worth mentioning that the progress of productive forces, scientific-technical revolution and the contemporary social order weather here continues to be felt on its evolution. It is an action mediated by improvement and rationalization occurring in its calculations, in the accounting technique.

REFERENCES / ENDNOTES

- [1] The paper has 283 pages, and the problems treated are: current accounts, definition of keeping records, the purpose of keeping records, the formation of parties, the problem of accounting simple and double entry.
- [2] The annual has 56 pages and is prepared according to the 1899 curriculum and is printed in Craiova.
- [3] „Tratatul teoretic și practic de Contabilitate și administrație pentru comerț, agricultură și bancă” contains 462 pages and is the first work including, in a "treaty" knowledge of management and accounting as required

- by a "true and good accountant" for him to "become the right hand of the employer". "inerea registrelor" and "contabilitatea propriu zis" are considered to be "the two branches of accounting". Zamfir t. Petrescu is the adept of the account personification theory and consideres accounting to be the science of accounts. As Th. tef nescu, he considers the journal as „the basis of any accounting”.
- [4] The study printed in Bucharest at the Carol Göbl printing works is 61 pages long.
- [5] Vol. I, for IV grade shows up in 1900 and vol.II destined for the V grade is printed a year later.
- [6] *Note:* Born in Bucharest in 1842, his parents were merchants. After the lower school ended at "St. Sava" highschool, goes from 1864 to the first school of commerce established in Romania in that year. From 1867, after the school of commerce and until 1870 served as chief accountant and later as a procurator of the Company for the exploitation of oil. Attended, during this period, the commercial law course of V. Boerescu and of Political Economy of Al. Vericeanu and prepared "very diligently". Named as general secretary of the Ministry of Cults and Public Instruction from 1879. Making a name for himself, due to the general culture and special qualities as organizer, the General Assembly of Shareholders of National Bank of Romania, founded in 1880, chose him as director on 15 July 1880. To document the institute in organizing this first issue goes to France where he investigated the Bank of France, Marseille and Versailles Banks. After 30 years of brilliant and fruitful teaching activity, he is retired from teaching in 1901, remaining as Director of National Bank of Romania until November 7, 1909 when at the age of 67 he dies.
- [7] Interesting referrences on accounting in „Noua lege de organizare i nouele programe ale colilor de comertiu”, Bucharest, 1904.
- [8] Especially Edition VII of 1908.
- [9] Especially when speaking of the application „Accounting in the management of railways”.
- [10] About the technique of reflecting in the “General Merchandise” account.
- [11] *Ibidem*, p. 9.
- [12] Bernal, J. D., *tiin a în istoria societ ii*, Bucure ti, Ed. Politic , 1964, p.18.
- [13] Rusu, D., *Teorii i sisteme de conducere a contabilit ii pe plan mondial*, p.33.
- [14] The simple principle of Luca Paciolo that „there is no receiving without giving” continued by Ludovico Flori in a theory considered by J. Fr. Schar as the first theory of (Ioachim V. M. -”Momentul” Rusu Abrudeanu în evolu ia cuno tin elor contabile.Buc.,1940,p.9)
- [15] Coffy, R.P., *Tableau synoptique des Principes Généraux de la Tène des livres à parties doubles*, Paris, 1833.
- [16] Cf. Sl vescu, V., *Obiect, metod i doctrin în tiin a întreprinderilor*, Bucure ti, 1927, p.33.
- [17] Sombart,W., *L'appogée du capitalisme*, vol.II, Paris, citat dup Ioachim V.M.,*Tratat de contabilitate, cu aplica ie la industrie*, vol.I, Bucure ti, 1944, p.24.
- [18] Also see Sl vescu, V., *Quoted Paper* p.50.
- [19] Became professor at the School of Administrative Sciences and Documentation in a book he published under the title “Curs de contabilitate comercial i public ” speeches made to the students between the years 1929/1930 and 1930/1931. Besides this, he also publishes “Metoda contabilit ii în partid dubl i câteva no uni din legea contabilit ii publice, Bucure ti, Tip., ”Lupta”, 1942.
- [20] Badea, C. George, *Quoted Paper*, prefa , p.III.
- [21] This attribute was seen in „Revista General de Comer i Contabilitate” nr.12/1931,p.530.
- [22] Data on the life and the accounting work of prof. Ion N. Evian presented in annexe nr.3.
- [23] Evian, Ion N., *Teoriile conturilor*, Cluj, Imprimeria Fondul C r ilor Funduare, 1940, p.11.
- [24] Evian, Ion, N., *Contabilitatea dubl - în elegerea ra ional a economiei acestui sistem de înregistr ri contabile*, Bucure ti, 1946, p.8.
- [25] *Ibidem*, p.160.
- [26] Evian, Ion, N., *Contabilitatea industrial* , Bucure ti, 1947, p.3.
- [27] Evian, Ion, N., *Teoriile conturilor*, op.cit., p.11.
- [28] *Ibidem*, p.14.
- [29] *Ibidem*, p.11.
- [30] Evian, Ion, N., *Contabilitatea dubl ...*p.8.
- [31] *Ibidem*, p.8.
- [32] Data on prof. M. I. Mih ilesu are presented in annexe nr. 3.
- [33] I. M. Mih ilesu, *tiin a ordinei patrimoniului - Sociologia contabilit ii*, Bucure ti, Tip.”R s ritual”, 1926, p.54.
- [34] *Ibidem*, p.56.
- [35] Mih ilesu,M.I., *Paradoxe contabile*, Bucure ti, Inst.de Arte Grafice “ raru & Co”, 1939, p.8.
- [36] *Ibidem*, p.55.
- [37] *Ibidem*, p.56.
- [38] Mih ilesu, M.I., *Tratat de contabilitate*, op.cit., p.7.

- [39] Mihăilescu, M.I., *tiința ordinii patrimoniului - Sociologia contabilității*, p.57
- [40] Here's how he supports this sentence: It is wrong to believe that if the facts of accounting can be represented as a mathematical equation that would be a mathematical law. DEBIT = CREDIT is not a law but a mathematical accounting system based on serial records, but this law is so precise that the formula may be a mathematical equation (*tiința ordinii patrimoniului*, p.21). Also, the fact that the rights registered in different accounts or debt arising from transactions between the parties can not conclude that accounting knowledge would "depend on the legal science" (*Ibidem*, p.61). The fact that science is about accounting: capital, labor, production, consumption, cost, etc.. can not be concluded that it is part of political economics branch economy (p.61). The relationship of science and technology accounting agricultural equipment, industrial, commercial, banking, etc.. to obtain other views of the same order, i.e. we have "outsourced accounting in agriculture in agriculture, accounting in industry, trade accounting, bank accounts (*Tratat de contabilitate*, p.21).
- [41] *Ibidem*, p.21.
- [42] Cf. Mihăilescu, M. I., *tiința ordinii patrimoniului*, p.74.
- [43] Data on the life and accounting work of prof. Ștefan Ioan Dumitrescu are presented in annexe nr. 3.
- [44] Dumitrescu, Ștefan, I., *Elemente și principii de știință contabilă*, București, 1947, p.30.
- [45] Cf. Dumitrescu, Ștefan, I., și Toma, Dimitrie, *Principii ale contabilității*, București, EDP, 1973, p.11.
- [46] Seeing in the law "the regularity of succession", Professor Ștefan I. Dumitrescu summarizes the following four laws of science accounting:
- (1)- Law of equal contrast, the estimate of everything that moves in or coming out of a property is equal to the same patrimony's antithesis;
 - (2)- Any economic phenomenon can not change by its thesis and antithesis than the substance and the legal or capital relation which includes results;
 - (3)- Accounting can not catch than events relating to: patrimony covered by the system. It does not catch and retain foreign phenomena;
 - (4)- In an accounting system can be caught only acts and phenomena that are measurable, i.e. can be quantized and estimated, as expressed through a common denominator (*Quoted Paper*, p.39).
- [47] *Quoted Paper*, p.7.
- [48] *Ibidem*, p.40.
- [49] *Ibidem*, p.72.
- [50] Over the years he will revert to this appointment and in view of its scientific character he would conclude that it "may be considered to be a borderline discipline, closely related to other sciences: mathematic, legal and economic" (Cf. Dumitrescu, Ștefan, I. și Toma, D., *Principii ale contabilității*, *Quoted Paper* p.17). *Quoted Paper*, p.35.
- [51] Dumitrescu, Ștefan, I., *Elemente și principii de știință contabilă*, p.25.
- [52] *Ibidem*, p.25.
- [53] *Ibidem*, p.1.
- [54] *Ibidem*, p.26.
- [55] Dr. Gănescu-Brate, P., *Contabilitatea Suplimentul Aritmetic al științei economiei Întreprinderilor?* In: *Revista Generală de Comerț și Contabilitate* nr.9/1941, pp.354-362.
- [56] Extract from Bulletin of the accountants, the study appears in the same year under the title "Problems of philosophy. Critical remarks concerning the theories of accounts".
- [57] Iacobescu, Spiridon, *Probleme de filosofie contabilă*, Bucharest, 1942, p.13.
- [58] Demetrescu, C.G., *Contabilitatea este sau nu știință?*, 1947, p.31.
- [59] Data on the life and accounting work of prof. Vasile M. Ioachim are presented in annexe nr.3.
- [60] Ioachim, dr. V. M., *Tratat de Contabilitate cu aplicație la industrie, vol. I, Contabilitate generală*, București, Inst. de Arte grafice "Bucovina", 1944, p.5.
- [61] Ioachim, dr. V. M., "Momentul" *Rusu Abrudeanu în evoluția cunoștințelor contabile*, București, 1940, p.20.
- [62] See annexe nr.3.
- [63] These studies were especially taken into consideration: *Universalitatea materiei contabile* (Observatorul Social-Economic, Brașov, Anul X, Seria II), Nr.2-3, Martie-Iunie 1943), *Sectoarele de calcul ale contabilității* (Observatorul Social-Economic, Anul X, seria II, nr.4, Iulie-August 1943) and the university manuals: *Curs de contabilitate generală* (Brașov, Ed. Academiei, 1944) and *Contabilitatea generală* (Brașov, Ed. Academiei, 1947).
- [64] Voina, D., *Poziția contabilității față de studiul exploatarelor economice-Contabilitatea este o disciplină independentă*, Brașov, Institutul de Cercetări Economice și Sociale, 1946, p.69.
- [65] Voina, D., *Contabilitate generală*, Brașov, Ed. Academiei, 1947, pp. 21
- [66] Bernal, J. D. *quoted work*, p.23.

- [67] Of this truth an illustrious predecessor. Leon Say, seeks to persuade us in an interesting statement read at the meeting of the Academy of Moral and Political Sciences in France from 19 dec.1885 entitled "Priviri asupra contabilit ii în partid dubl " translated into Romanian by Alex. T n sescu i published în „Rev. General de Comer i Contabilitate” 1924, pp.322-328; 344-351.
- [68] Cost calculation is given greater prominence in the accounting literature only in the second half of last century. Thus: In France Ad.Guilbault work is concerned "Traité de la comptabilité et d'administration industrielle" appeared in 1875, putting the accounting industry and cost calculated with accounting controlled by a serious foundation (Also see V. M. Ioachim, *Tratat de contabilitate*, vol.II, Bucure ti, 1945, p.14 .u.). The American businesses' increased competition compels them to pass the leadership of the "empirical" in their scientific organization. The Taylorist movement renewed all and therefore accounting too. Prof. Charter Harrison, Member of the "National Association of Cost Accountants" established in 1919 becomes the promoter of scientific fundamenting the science of costs (see Petru Dr g nescu-Brate – „Congresul de Contabilitate de la New-York”, Bucure ti, 1930, p.38). In Germany, E. Schmalenbach prints in 1925 his work "Grundlagen der Selbstkostenrechnung und Preispolitik" in which he gathered all the ideas about costing troubling since 1899 (see Ion V. Tarta: „O reform de normare a contabilit ii cu un apendice despre bilan ul unitar”, Bra ov, Tip. "Astra", 1945, p.13 .u.). Soon after, in the accounting literature appears the idea of quarterly or even monthly gross balances, made only on the basis of accounting without editing the inventory. Lilienthal Müller Dr. in "Fabrikorganisation, Fabrikbuchführung u. Selbstkosterechnung", appeared in Berlin in 1926, gives the first monograph in which not only he exposes these ideas in theory but then applies it to a factory of sewing machines (see V. M. Ioachim, *op. cit.* vol.II, p.15). Stopping on sector of budget calculation, it should be noted that the idea of budget is not so recent in accounting. At least in public accounting it is very old. In England and other European countries and economic plans they were known even before the introduction of the use of budgetary control in the United States (Act of June 10, 1921 "Budget and accounting bill"). In France the introduction of the economic plan is due in large measure by H. Fayol whose ideas on this issue saw the light of day in "Administration industrielle et générale" published in 1916. After the 1920 economic crisis in the U.S. are beginning to appear works recommended "budget" as a means to successfully fight against the crisis. James Mc Kinsey publishes "Budgetary Control" in 1922 in New York. Then follows: Fordham-Trugley with "Organisation and budgetary control in manufacturing" (New-York,1924), Coonley Howard with "The development of industrial budgetary control" (Prag,1924), Bruère Henry and Lazarus with "Business budget and budgetary control" (New-York,1926). In Europe, Dr.Ing.M.R.Lehmann, decicates a chapter to the budget in his work of 1925 "Die industrielle Kalkulation". Then follows prof. Martin Lohman with "Der Wirtschaftsplan der Unternehmung Die Kaufmannische Budgetrechnung" (Berlin, Leipzig, Wien, 1930). The preoccupations are continued by Schmalenbach in his 1931 paper "Die Aufstellung von Finanzplänen" and taken throughout the RKW, where he held the position of president of the accounting sector, until the legiferation of 1937.
- [69] Schmalenbach, E., *Der Kontenrahmen*, G. A. Gloeckner, Verlagsbuchhandlung în Leipzig,1939,p.5 quoted by Ion, V., Tarta, O reform de normare a contabilit ii cu un apendice despre bilan ul unitar, Bra ov, 1945, p.14.
- [70] Gîrbacea, Dr. I. I., *Organizare i contabilitate industrial*, Bucure ti, Inst. de Arte grafice "Mercur", 1927, p.71.
- [71] Cf. Tarta, Ion, V., *quoted*, p.28
- [72] Data on the life and accounting work are presented in annexe nr. 3.
- [73] Sl vescu, Victor, *Analiza critic a bilan ului unei întreprinderi*, Bucharest, Curierul judiciar, 1928, p.11.
- [74] *Ibidem*, p.6.
- [75] *Ibidem*, p.17.
- [76] *Ibidem*, p.14.
- [77] Iacobescu, Sp. i Sorescu, Al., *Curs de Contabilitate Comercial General*, vol.I, op.cit., pp.181-185
- [78] Corneliu Drobot printed: *Bugetul, bilan ul i contabilitatea întreprinderilor* (1936); *Rezerve i amortismente în întreprinderi* (1938), *precum i lucr rile: Controlul bugetar* (1939). Tip re te în 1943 *Analiza bilan ului cu aplica iuni speciale i formulare – tip bilan i cont de profit i pierdere pentru întreprinderile de asigurare*.
- [79] Drobot, Corneliu, *Bugetul, bilan ul i contabilitatea întreprinderii*, Bucure ti, 1936, p.1.
- [80] Presented by the works of Prof. V. Sl vescu, *Analiza critic a bilan ului unei întreprinderi* (Buc.,1928) and of prof. Bungeteanu, Const., *Bilan ul i rentabilitatea întreprinderii* (Buc.,1935) and *Rentabilitatea întreprinderii i pre ul de cost* (Buc., 1935).
- [81] The conference takes place at 25th of November 1942.
- [82] Evian, I. N., *Contabilitatea dubl -în elegerea ra ional a economiei acestui sistem de înregistr ri contabile*, op.cit., pp. 12-13.
- [83] Evian, I. N., *quoted.*, p.8 .u.
- [84] Evian, Ion, N., *Contabilitatea industrial*, Bucure ti, 1947, pp. 62-63.

[85] Voina, D., Contabilitate general , Op.cit., p. 27.

[86] Voina, D., *quoted.*, pp.26-27.

[87] Walton-Accounting Langer, Lectura 1, p.1. Citat dup D. Rusu, *Contabilitatea în programul de studii la universit ile din strein tate*, 1948, p.9.

[88] Prof. Dumitru Haigan public în 1945 o lucrare intitulat "Studierea bilan ului cu ajutorul statisticii" precedat de un studiu ap rut tot în acela i an "Statistica întreprinderii economice i bilan ul.No iuni preliminar". Un an mai târziu continu seria studiilor asupra bilan ului cu "Analiza bilan ului unei întreprinderi pe timp de 10 ani".

[89] Termen folosit de prof. D. Voina.

[90] Termeni prefera i de prof. I. N. Evian.

[91] Ioachim, V. M., *Tratat de Contabilitate*, vol.I, op. cit., p.23.