



**UBBFSEGA**  
Universitatea Babeș-Bolyai | Facultatea de Științe Economice și Gestiunea Afacerilor



UNIVERSITÉ DE NANTES

**Department of Accounting and Audit  
Economic and Management Institute of Nantes**

**DOCTORAL THESIS  
– SUMMARY –**

**THE DEVELOPMENT OF ACCOUNTING THOUGHT  
AND ACCOUNTING HIGHER EDUCATION IN EASTERN  
EUROPE  
THE CASE OF TRANSYLVANIA, ROMANIA**

**Scientific coordinators:**

**Professor Adriana TIRON-TUDOR**

**Professor Yannick LEMARCHAND**

**Doctoral student:**

**Teodora Viorica FĂRCAȘ**

**Cluj-Napoca**

2013

# **TABLE OF CONTENTS OF THE SUMMARY OF THE THESIS**

**TABLE OF CONTENTS OF THE THESIS/ 2**

**KEY WORDS/ 6**

**INTRODUCTION/ 6**

**RESEARCH METHODOLOGY/ 12**

**PATTERN OF ANALYSIS/ 14**

**CONCLUSIONS/ 17**

**REFERENCES/ 22**

# TABLE OF CONTENTS

<b>ACRONYMS</b> .....	1
<b>LIST OF TABLES AND FIGURES</b> .....	1
<b>INTRODUCTION</b> .....	3
<i>Our story</i> .....	6
<i>Purpose of the study</i> .....	7
<i>Limitations of the study</i> .....	8
<i>Pattern of analysis</i> .....	9
<b>PART I: METHODOLOGY AND LITERATURE REVIEW</b>	
<b>CHAPTER I: AN OVERLOOK INTO ACCOUNTING HISTORY</b>	
1.1. GENERAL CHARACTERISTICS OF ACCOUNTING HISTORY RESEARCH.....	15
1.1.1. Chronological framework.....	17
1.1.2. Theme and role of accounting history.....	18
1.1.3. Development of Accounting History in continental Europe.....	20
1.2. ACCOUNTING HISTORY RESEARCH IN ROMANIA – WORKS, AUTHORS AND CHARACTERISTICS.....	27
1.2.1. Works and authors.....	28
1.2.2. Where is accounting history from Romania going? – observed characteristics.....	33
1.3. THEORETICAL FRAMEWORK – ELEMENTS.....	35
1.3.1. Accounting school of thought.....	36
1.3.2. The use of biography in accounting history.....	39
1.3.3. Abbott’s Theory.....	41
CONCLUSIONS.....	44
<b>CHAPTER II: METHODOLOGICAL ASPECTS AND THEORETICAL FRAMEWORK</b>	
2.1. RESEARCH METHODOLOGY.....	46
2.1.1. Epistemological highlights.....	47
2.1.2. Research question and the used research methods.....	50
2.1.3. Specifications about the chronological framework.....	54
2.2. THEORETICAL FRAMEWORK.....	54

CONCLUSIONS.....	55
<b>PART II: TRANSYLVANIAN ACCOUNTING SCHOOL OF THOUGHT</b>	
<b>CHAPTER III: ROMANIAN TERRITORIES: SOCIAL, POLITICAL AND ECONOMIC CONTEXT</b>	
<b>3.1. A GENERAL OVERLOOK ON SOCIAL, POLITICAL AND ECONOMIC CONTEXT UNTIL 1918.....</b>	<b>59</b>
3.1.1. Social, political and economic development of the Romanian medieval states .....	59
3.1.2. The passage from feudalism to capitalism – premises for the emergence of a Romanian accounting literature.....	66
3.1.3. Modern Romania - the emergence of accounting writings and accounting education .....	72
<b>3.2. SOCIAL, POLITICAL AND ECONOMIC CONTEXT IN TRANSYLVANIA DURING THE 19<sup>TH</sup> CENTURY AND THE FIRST HALF OF THE 20<sup>TH</sup> CENTURY .....</b>	<b>77</b>
3.2.1. From 1800 until 1918.....	78
3.2.2. 1918 – The unification year .....	82
3.2.3. 1940 – Vienna Dictate .....	85
CONCLUSIONS.....	88
<b>CHAPTER IV: FIRST STEPS TO ACCOUNTING THOUGHT – DEVELOPMENT PHASE OF ACCOUNTING THOUGHT AND EDUCATION IN TRANSYLVANIA (1837-1920)</b>	
<b>4.1. THE EMERGENCE OF ACCOUNTING EDUCATION IN COMMERCIAL SCHOOLS.....</b>	<b>94</b>
4.1.1. A general overlook into the commercial school education from the Romanian territories in the 19 <sup>th</sup> century .....	94
4.1.2. The commercial education in Brasov .....	99
4.1.3. Commercial schools in Cluj-Napoca and some forms of higher education.....	104
<b>4.2. FIRST WORKS AND ACCOUNTING AUTHORS IN TRANSYLVANIA.....</b>	<b>108</b>
4.2.1. Emanoil Nechifor a Romanian Pacioli?.....	109
4.2.2. The original ideas of I.C. Pantu .....	126
4.2.3. A comparison and a synthesis of the studied authors .....	138
<b>4.3. CRISTALIZATION OF THE ACCOUNTING PROFESSION .....</b>	<b>141</b>
4.3.1. Accounting profession as response to the accounting education.....	142
4.3.2. The evolution of the Circle of the Alumni of the Schools of Commerce .....	145

<b>4.4. INTERNATIONAL FLAVOURS</b> .....	148
4.4.1. Discussions in accounting at age .....	149
<b>CONCLUSIONS OF THE PERIOD</b> .....	152
<b>CAPTER V: CRYSTALIZATION OF ACCOUNTING THOUGHT AND THE FIRST FORM OF HIGHER EDUCATION IN THE ACCOUNTING FIELD IN TRANSYLVANIA – MATURE PHASE (1920-1940)</b>	
<b>5.1. THE ACADEMY OF HIGH COMMERCIAL AND INDUSTRIAL STUDIES FROM CLUJ-NAPOCA – AHCIS (1920-1940)</b> .....	155
5.1.1. The situation of the economic higher education in Europe and in Romania .....	155
5.1.2. The foundation of the Academy and its evolution during 1920-1940 .....	160
5.1.3. Accounting as an academic discipline at the Academy from Cluj-Napoca .....	171
<b>5.2. EMERGENCE OF ORIGINAL ACCOUNTING THOUGHT</b> .....	175
5.2.1. Iosif Gârbacea – the industrial accounting specialist .....	176
5.2.2. Dumitru Voina – the accounting historian .....	185
5.2.3. I. N. Evian – a controversial professor .....	191
5.2.4. Alexandru Sorescu and the legal-patrimonial theory .....	201
<b>5.3. THE BODY OF LICENSED ACCOUNTANTS AND EXPERT ACCOUNTANTS IN ROMANIA</b> .....	204
5.3.1. The organization of the accounting profession through the law .....	204
5.3.2. The relationship between the AHCIS from Cluj-Napoca and the professional body of accountants .....	208
5.3.3. The Romanian Body of Licensed Accountants and Expert Accountants – international recognition .....	210
<b>5.4. INTERNATIONAL PERSPECTIVES OF THE TIME</b> .....	213
<b>CONCLUSIONS OF THE PERIOD</b> .....	215
<b>CHAPTER VI: THE RISE AND FALL OF ACCOUNTING THOUGHT AND ACCOUNTING HIGHER EDUCATION IN TRANSYLVANIA (1940-1950)</b>	
<b>6.1. THE ACADEMY OF HIGH COMMERCIAL AND INDUSTRIAL STUDIES FROM CLUJ-NAPOCA MOVES TO BRASOV</b> .....	217
6.1.1. Reorganization of the AHCIS from Cluj-Napoca in Brasov .....	218
6.1.2. Accounting as an academic subject .....	226

<b>6.2. ACCOUNTING PERSONALITIES, ACCOUNTING THOUGHT .....</b>	<b>233</b>
6.2.1. Iosif Gârbacea – the promoter of accounting normalization .....	233
6.2.2. Dumitru Voina and the legal-economic theory.....	237
6.2.3. I. N. Evian – the theory of accounts <i>Casus belli</i> .....	244
6.2.4. Dumitru Hașigan – the view of a statistician upon accounting .....	250
<b>6.3. ACCOUNTING PROFESSION .....</b>	<b>252</b>
<b>6.4. INTERNATIONAL INFLUENCES OF THE PERIOD .....</b>	<b>254</b>
<b>CONCLUSION OF THE PERIOD .....</b>	<b>255</b>
<b>CONCLUSIONS .....</b>	<b>257</b>
<b>REFERENCES.....</b>	<b>263</b>
<b>APPENDIX</b>	

## KEY WORDS

Accounting history, Transylvania, Accounting thought, Accounting literature, School of accounting thought, Accounting education, Accounting profession, Accounting authors/personalities, Accounting theories, Theories of accounts, Industrial accounting, Accounting normalization

## INTRODUCTION

The existent conditions are changing a lot nowadays, but looking back into the history, during the centuries until the contemporary era there were periods of big changes. In this environment, the elements that today represent the social, political and economic context evolved and developed influenced by, or influencing the change. Accounting has been given an important role in the organizational change, being considered an important element for the economic, political and social context (Burchell et al., 1980; Hopwood, 1990; Hopwood and Miller, 1994). In the same time, accounting evolution was facilitated or hampered by the economic, social and political context. Regarded mainly from the point of view of the accounting practice, Hopwood (1990) proves that accounting has the power to influence mainly economic decisions. Passing from practice to the accounting thought within academia, it can be argued that accounting thought during the history gave sometimes a direction to the economic thought which transposed in reality (Hopwood, 1990). Nevertheless accounting practice and accounting thought were shown in the accounting history literature as being flexible and responding to the necessity of their age (Fourastié, 1979; Colasse, 1995).

Accounting as a practice, obviously, not in the current form, can be looked back to the Egyptians and Babylonians, the first cultures that used the writing, used also the first form of bookkeeping notes (Voina, 1932; Demetrescu, 1972). On the Romanian territories, accounting practice can be noted starting with the Roman Dacia, therefore, in the 2<sup>nd</sup> century AD. Accounting thought has come later, together with the evolution of the society. Therefore, we can speak about accounting thought, at an international level, only starting with the 15<sup>th</sup> century, with the issue of *Summa de Arithmetica, Geometria, Proportioni e Proportionalita*, the book which made from his author, the Italian Luca Pacioli, the first accounting author developing the technique of double entry bookkeeping. Though, there are recent studies, which attribute this merit to the Croatian,



Benedeto Cotrugli (Postma and van der Helm, 1998). Also, the double entry technique is subject of discussion being considered by the majority of the accounting historians a practice that emerged in Italy, but there are voices, especially coming from the critical accounting historians that this can be dated-back 75,000 BC to Africa and the *Bombos Ocre* (Sy and Tinker, 2006). What we certainly know is that this practice and the accounting thought itself developed in a first stage in a strong relationship with the commerce and transposed later to the industry and to all the economic sectors (Voina, 1932; Rusu, 1991; Gomes, 2007).

If the accounting practice is noticed in the Romanian territories since the Roman rule, accounting thought is linked with the first accounting book written in the Romanian language and dated-back to 1837, therefore, very late in comparison with the literature from west European countries. This situation was due to the context in which the Romanian nation evolved. Before 1918, the Romanian territories were considered as individual countries: Walachia, Moldavia and Transylvania. In history, Romanian principalities existed mainly independently one of another because of the external pressure. These territories were under different foreign occupations (Ottoman Empire, Hungarian Kingdom, Habsburgs and Austro-Hungary) which blocked or delayed their economic development and consequently the accounting thought and education, but also had a great influence in these sectors.

About the subject matter of Romanian accounting history, little is known, especially at the international level. The present research develops the subject of the accounting history in this country, and tries to transpose in a new perspective the development of accounting thought. The study that we are developing is concentrated on the evolution of the accounting thought and accounting higher education, in Transylvania, one of the Romanian territories which were affected by the international politics all along their history. Transylvania is one of the Romanian historical territories situated in the North Western part of Romania. In ancient times, it was part of the Dacia Kingdom and Roman Dacia. Transylvania was the first medieval Romanian State formed. In the 12<sup>th</sup> century, it is recognized by the kingdom of Hungary as a principality autonomous. Transylvania was during a long period under the Hungarian, Habsburg or Austro-Hungarian domination, and at some point also vassal to the Ottoman Empire. It became part of Romania only after 1918, and in 1940, a big part of the territory was again under Hungarian domination.

In this changing environment, accounting thought emerged in a strong relation with the accounting education in the form of the schools of commerce following the European trend that began in the 18<sup>th</sup> century with the development of English and French mercantilism (Rodrigues et al., 2007). The schools of commerce were the “institutions” in which the economic and accounting education (basically at that time bookkeeping) was taught in the 19<sup>th</sup> and beginning of the 20<sup>th</sup> century in Romania and Europe. The accounting thought evolution from this territory of Romania was strongly influenced by the German accounting school, which will give in the first part of the 20<sup>th</sup> century the most important theories in accounting, on which developed the nowadays international conventions and standards (Budacia et al., 2009).

Before going any further we would like to define here what we understand with the expression *accounting thought*. In our opinion accounting thought is represented by the ideas developed in relation with the double entry bookkeeping, ideas and theories which tried to explain the technique of double entry, and later tried to find a place for accounting among the other sciences. Accounting thought is related with the accounting literature which for a long time was mainly represented by manuals. But not all the early literature can be considered as subject of accounting thought. Pacioli’s book was the first one which expressed also accounting thought, after his book, there were many manuals which only presented accounting registers, without having any trace of accounting thought (Lemarchand, 2005). Therefore, in our vision of things, we consider that every work that was done in accounting literature, presenting ideas, thoughts, and/or theories, are the face of accounting thought which actually explain what accounting is and how it works.

### ***Our story***

The story that we tell is starting in 1837 in Transylvania, in Brasov. It is the story of the Transylvanian accounting thought and education which had a great importance in the development of accounting in Romania. As the reader will discover, Brasov was the town from Romania in which an important Romanian merchant class emerged at the end of the 18<sup>th</sup> century, a class that needed accounting knowledge. From this necessity emerge the first school of commerce in Romanian language in Transylvania and in this context bookkeeping emerged as an education subject which needed manuals. As a consequence, in 1837, was written the first accounting book in Romanian language which expressed for the first time the Romanian

accounting thought even if was substantially inspired from German literature. This represents our first work to analyze.

The story continues until the beginning of the 20<sup>th</sup> century in the same town from Transylvania where another accounting personality could be identified in the person of the accounting professor from the commercial school, I. C. Pantu. This personality represents in our vision the founder of the Transylvanian accounting school of thoughts, presenting in his accounting manuals important elements in the development of the accounting thought, linking its own conceptions to the international community of authors.

The action moves after the unification of Transylvania with Romania (after 1918) in Cluj-Napoca, the town where was built the first institution of higher education in the economic and accounting field in Romanian language in this region, the Academy of High Industrial and Commercial Studies. This institution represents for us our main subject of analysis. In its framework accounting developed as an academic subject, and the accounting thought evolved in the works of its professors. The accounting personalities, whose we analyze the works from the period 1920-1950, were professors at this Academy and added substantial contributions to the accounting thought, and we can dare to say that also contributed to accounting practice in Romania. Therefore, two chapters of this thesis develop the evolution of accounting education and thought in the context of the Academy, developing the idea of a Transylvanian school of thought.

In 1940, there is the culminant point in our story, because the Academy together with its students and professors needed to move to Brasov, so back from where everything started. This situation was due to the international political context, when a big part of Transylvania was given to Hungary and all the Romanian institutions were obliged to find other places where to flee. Brasov was chosen for the refuge of the Academy, due to its historical significance in the development of the economic education. Here begins a new era in the development of the accounting thought being characterized by an increasing preoccupation for accounting research.

The story ends in 1950, and this end is previewed already from 1948. It was caused by the new political regime imposed in Romania from 1945, the communism. The new conception did not need this type of institutions anymore in which the free thinking to evolve.

All along our story we have followed also the development of the accounting profession in Romania and the influence which could have the Academy from Cluj-Brasov on its development.

### ***Purpose of the study***

The present work came as accomplishing a need in an international context of globalization and standardization development, when historians are speaking about global histories (Douki and Minard, 2007). About Romanian accounting history very little is known at an international level, and in a framework proposed by Carnegie and Napier (1996), comparative international accounting history (CIAH) studies are encouraged, but if elements of accounting history from this part of Europe are not known to the public it is difficult to have such studies. Therefore, we consider that the present thesis contributes at the international accounting history literature.

As it was noted before, accounting thought evolution is a subject matter addressed in accounting history from the early age of this type of research. It can be considered by some of the sustainer of the “new accounting history” as a bygone subject. On the contrary, we have found that it can be created a new point of view around this subject so that a new vision to emerge. We all know that fashion is returning from time to time with some new influences. Even though the subject of accounting history thought in Romania was addressed before in several works (Demetrescu 1947; Demetrescu, 1972; Rusu, 1991; Ionașcu, 1997; Calu, 2005; Dobroțeanu, 2005) we have found that the subject is not exhausted and that a Transylvanian accounting school of thought was not presented.

John Ciardi (1972) arguing: “A good question is never answered. It is not a bold to be tightened into place but a seed to be planted and to bear more seed toward the hope of greening the landscape of idea” (cited in Bisman, 2012), gives the justification for developing a subject from different points of view and in a different context. *The study of accounting thought evolution related with the evolution of higher education in accounting and the development of the accounting profession is a new perspective on this subject. Using a school of thought framework we think that it can prove the originality and the renewal of this type of research including the fact that it is a study undertaken in a spatial framework that was not addressed before.*

### *Limitations of the study*

All the historical researches are relied on the study of archives, accounting history not being an exception. In the study of the archives, the main limitations were related with the archives that were not classified. The entire found of the Academy of Cluj-Braşov was moved from Braşov and Bucharest to Cluj-Napoca in 2010. The files of the archive were not all classified. It was very hard for us to identify the elements related with accounting that could contribute to our study in these conditions. It is possible that there were elements that we overlooked and which could enrich our further research. Archival research is rather time-consuming but the writing of a thesis is a work in limited time.

Some difficulties and limitations of the study were imposed by the absence of some data in the archives (for example, we could not get any biographical data about Emanoil Nechifor or the doctoral thesis in accounting defended at the Academy), and also by data written in Cyrillic script, Hungarian or German languages. It was a challenge for us to become sufficiently familiar with the Cyrillic alphabet in order to analyze the first accounting textbook written in Romanian language but using Cyrillic letters. The amount of the information is enormous, and the capacity of synthesis needs to be well calibrated in order to give a correct and illustrative insight.

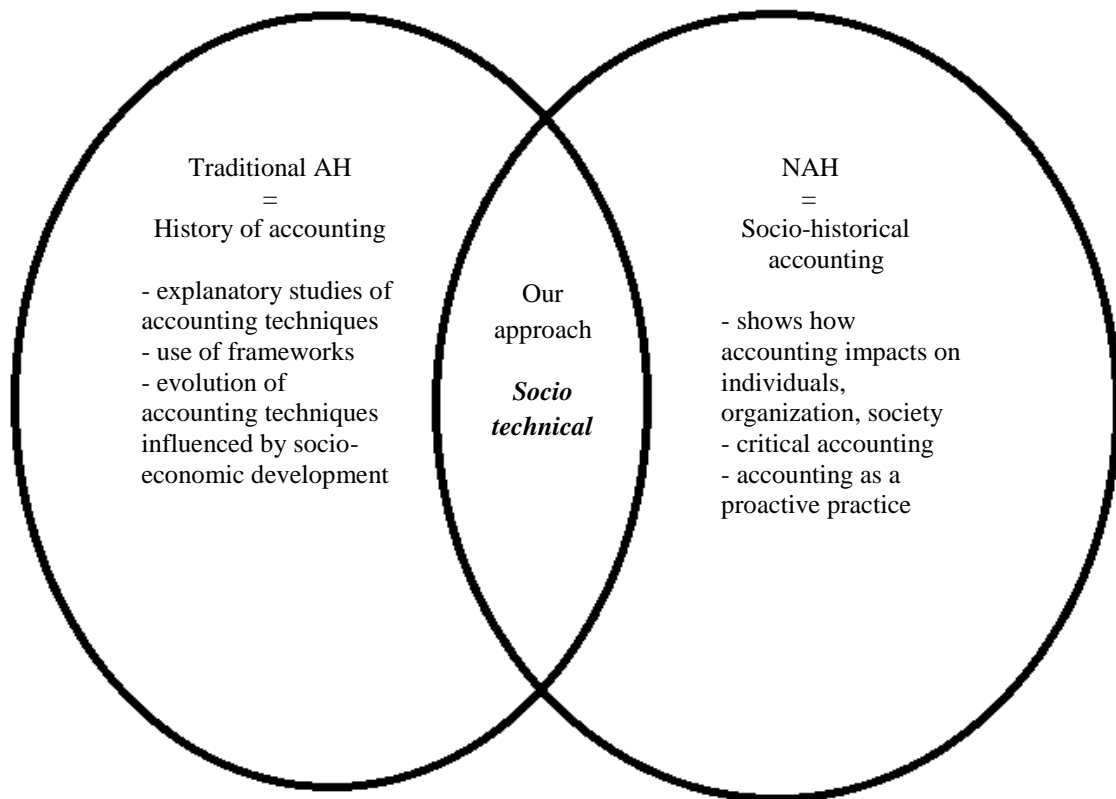
Therefore, another important limitation in our case was the language. We have worked all together in three languages - English, French and Romanian - and including also the Cyrillic alphabet we can say that we used four languages. When transposing accounting elements from one language to another, they can lose their initial meaning, this is why we lost a lot of time trying to express the best what the authors of the analyzed period referred to. Concerning this language limitation we can refer also to studies from Eastern Europe that we wanted to include in our literature review but which we were not able to find, at least in English language.

Nevertheless a limitation of the study can be considered the objectivity with which we have analyzed the accounting authors and their works. Even though we have tried to be as objective as we could it is in the human nature to have a touch of subjectivity. Though, we think that this was at his inferior limit so that it did not affect the study.

## RESEARCH METHODOLOGY

In analyzing the evolution of accounting thought from Transylvania and its influence in the development of the accounting education, profession and accounting thought from Romania, the approach that we take into consideration is a *socio technical* vision. We will use the accounting actors (professors/authors) and their works in order to present the development of accounting thought and technique in its social, political and economic environment. Therefore, relating with the two perceptions of accounting history (new accounting history and traditional accounting history), our perception is in the middle (fig. 1).

Fig. 1 Intersection between Traditional AH and NAH = *Socio technical approach*

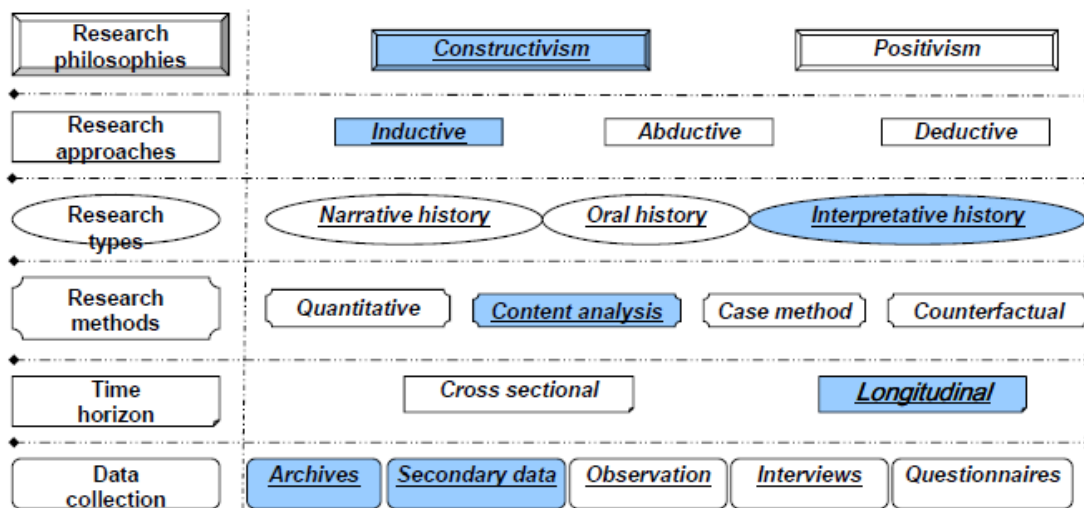


We can situate this work as being part of the constructivism inductive research philosophy. The constructivism is presented as a reality “which is constructed by individuals as they assign meaning to the world around them” (Appleton & King 2002 quoted by Breckenridge et al., 2012). “From a constructivist perspective, meaning does not lie dormant within objects waiting

to be discovered, but is rather created as individuals interact with and interpret these objects” (Crotty 1998 quoted by Breckenridge et al., 2012).

This thesis is a longitudinal case study, an interpretative history of accounting in a zone with particular socio-political and economic context. The aim is to emphasize the development of the accounting thought and accounting higher education from Transylvania and the interdependence between them, and the influence of these two elements on the development of the accounting profession and accounting thought from Romania.

Fig. 2 Research orientations

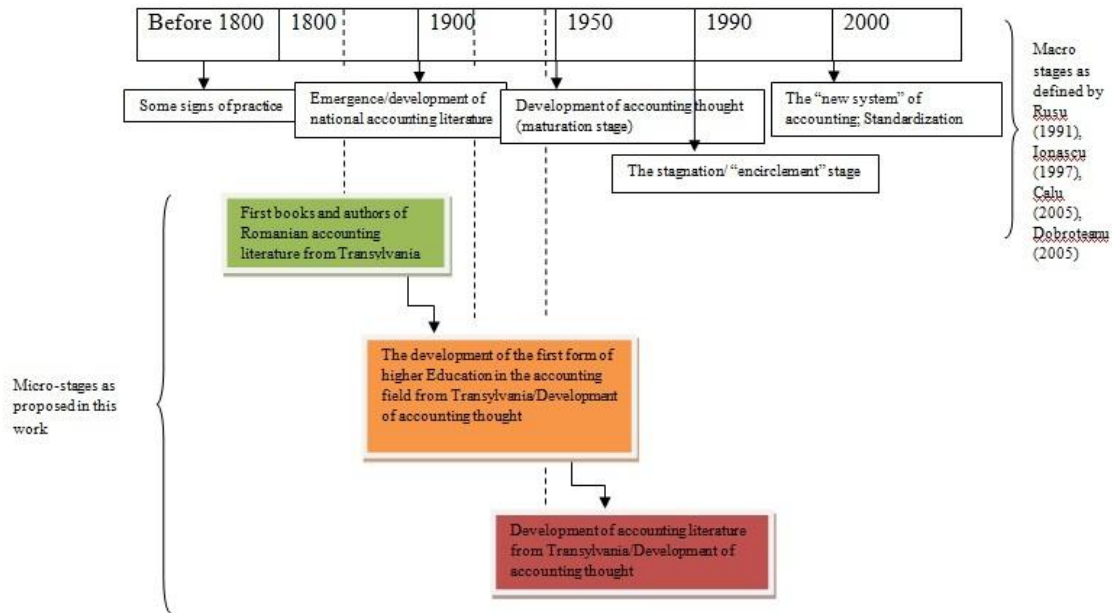


Source: Barbu, E. (2006) provided to us by the author in a doctoral workshop (AFC Congress, Grenoble, 2012)

The analysis conducted in our work is concerning the period between 1837 and 1950. Considering the stages proposed by the other Romanian authors as macro stages, we will have three micro-stages. The stages we are proposing in fig. 3 took into consideration the fact that the analyzed space is principally Transylvania and that we are looking at the evolution of accounting thought and accounting higher education in this spatial framework. The original contribution of the study is in the spatial framework, in using the framework of a school of thought, in using the archival sources in Romanian AH research and in the interrelations that are emphasized between accounting thought evolution, accounting higher education evolution and accounting profession development. Our *school of thought* will be analyzed in terms of personalities, works, education

institutions and interactions with the social, political and economic environment in a national context but not ignoring the evolution of accounting in the international arena.

Fig. 3 Stages in the evolution of accounting thought according to the Romanian literature



## PATTERN OF ANALYSIS

The thesis is composed of two parts and six chapters. In the first two chapters, we will present a literature review and the methodological and theoretical aspect of the study.

Chapter 3 is a particular chapter because we choose to have a historical chapter presenting the situation of the Romanian territories in order to get the connection of accounting thought with the social, economic and political context in which it emerged and developed. Also in this chapter we explain why we have chosen to divide the analyzed period into three distinct periods and what the criteria of this separation were.

Each dealing with one of these periods, the next three chapters are following the same pattern of analysis. In each of them, we have create a subchapter which presents the accounting education, followed by a subchapter in which the biographies of the accounting personalities of the age are presented together with the works that consecrated them as accounting authors. A third



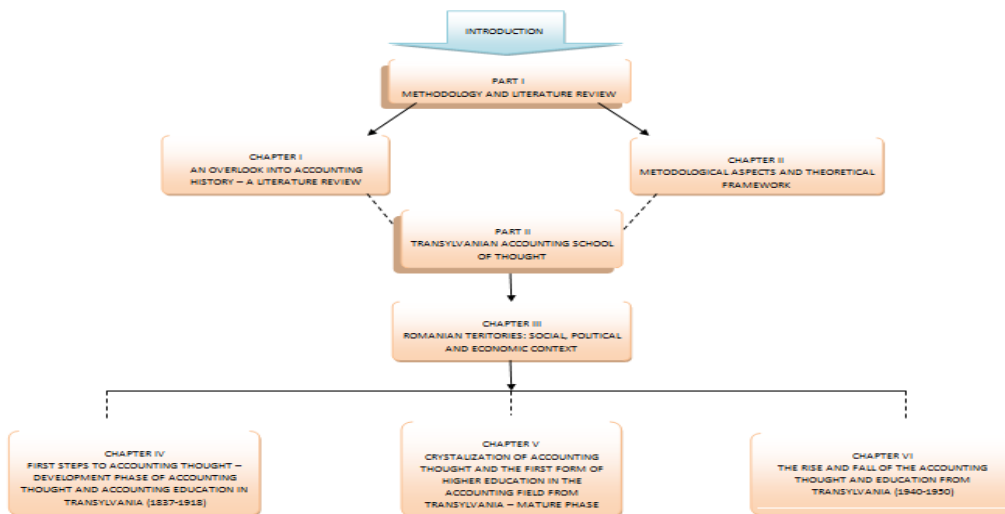
subchapter is devoted to the development of the accounting profession in Romania, and the last subchapter presents the preoccupations of the age at an international level, emphasizing which were the main influences of this international visions into the Transylvanian accounting thought.

Therefore, chapter 4 presents the first phase of development in the accounting thought and accounting education from Transylvania. In the first subchapter we develop the subject of accounting education within the commercial schools and we identified the first Romanian commercial school in Transylvania, in Braşov, and then the education institutions from Cluj-Napoca. In the environment of the commercial schools we identified accounting as a teaching subject. In the second subchapter we identify and present the first authors of the period and their works. Here we mention the personality of Emanoil Nechifor, and his first accounting work in the accounting literature in Romania, and the personality of I. C. Panţu, and his important contribution to the development of accounting thought and practice in Romania. Both of them were accounting professors and from this position they wrote their books. Nechifor is only an ephemeral figure who remained in the collective memory as being the author of the first accounting book and being the one who formed the accounting terminology in Romanian language. I. C. Panţu is considered the one that built the bases of the accounting school of thought from Transylvania, being consider a great professor at its age, who, as the reader will see, had important contribution with its work to the development of accounting. Going further, in this period are made the first steps towards an accounting profession in Romania so in the third subchapter we present this evolution and the relations that are established between the schools in which accounting was thought and the emergence of the accounting profession. The last subchapter offers an insight into the international perspectives of the age regarding accounting matter, and underlines the German influence in the accounting thought from Transylvania.

Chapter 5 and 6 present the evolution of the accounting thought from this region and accounting as an academic subject in the framework of the Academy of High Commercial and Industrial Studies of Cluj-Brasov, during the two following phases. Chapter 5 refers to the development phase and presents the evolution of the economic and accounting higher education institution which was built in Transylvania, in Cluj-Napoca in 1920. The entire action of this chapter is based inside this institution and our accounting personalities of this phase and of the following one, presented in the 6<sup>th</sup> chapter, were professors at this institution. Therefore, the first

subchapter presents the situation of the higher education institutions in accounting field in Europe and in Romania, with an emphasis on the Academy of High Commercial and Industrial Studies of Cluj-Napoca. We present, in a sense, the history of this institution and we try to show the place of accounting, as an academic subject, in this environment. A second subchapter presents the main professors of this Academy, who were important accounting personalities of the age: Iosif Gârbacea, Ioan Evian, Dumitru Voina, and Alexandru Sorescu. These professors had important works in the accounting field, they were pioneers of accounting thought from Romania, every of them being “the first” in the Romanian accounting literature and thought, from a specific perspective. The last two subchapters, as in chapter 4, we confer to the accounting profession from Romania, which in this phase had an important and effervescent activity, and then we present the discussions in accounting at an international level in that era.

Chapter 6 is the phase of maturation and decline of the three accounting coordinates that we have trace all along our thesis (thought, education and profession). The action is presented in the same higher education institution which encounters difficulties because of the international situation of the Second World War. The situation of Romania change and Cluj-Napoca, the hometown of the Academy, is occupied by Hungary. The Academy needs to move to Braşov, where lives a period of renewal and decline. For the accounting personalities this is a hard period, but in the same time it is a fruitful period. We have here almost the same personalities like in the 5<sup>th</sup> chapter: Iosif Gârbacea, Dumitru Voina, Ioan Evian, and a newcomer Dumitru Haşiegan. They continued their activity in this period and brought new ideas, theories and contributions to the accounting thought and profession from Romania. For the last two subchapter, we have reserved only few pages in this phase, because the accounting profession encountered also problems caused by the war situation but also because of the new political regime that will be imposed in Romania starting with 1945, and which will conduct to the dissolution of the Body of Licensed Accountants and Expert Accountants, and also of the Academy form Cluj-Braşov.



## CONCLUSIONS

This research work has studied the concepts and theories that were developed by the Transylvanian accounting authors who were also accounting professors, starting with the 19<sup>th</sup> century and during the first part of the 20<sup>th</sup> century. The time framework, which we proposed embedded the period when accounting emerged as an education subject in the schools of commerce from Romania, and when accounting thought aroused in Transylvania under the strong German influence. The authors that we analyzed in this study are, as we have tried to show, important accounting personalities who are recognized in the Romanian accounting literature, as having important contribution to the development of the accounting doctrine.

In chapter 2, we have addressed some questions that during the study we have tried to answer. The main question, from which derived the others, was if: ***Was there an accounting school of thought at the beginning of the 20<sup>th</sup> century in Transylvania?***

For responding to this central question, we used the framework of an accounting school of thought as proposed by Previts (1972). We used the biographies of the accounting authors and analyzed their works in relation with the social, economic and political context. Recalling now what an accounting school of thought means as we presented it in the first part of the study we want to emphasize how the Transylvanian authors have formed an accounting school of thought in the first part of the 20<sup>th</sup> century. Therefore, *a School of Thought is an observed pattern of conceptual transformation which:*

*1. Arises in response to criticism of extant paradigms with regard to their warrant ability in the face of changing conditions.*

During the 19<sup>th</sup> century in Romania accounting thought was dominated by the translations from German and French. They expressed visions upon accounting which explained the functioning of accounts using the personification. Accounting was addressed to the use of the merchants, which were advised what kind of accounting books to keep. The balance sheet and the profit and loss account were not mandatory. The conditions begin to change in Romania starting with the 20<sup>th</sup> century and especially after 1918, when also accounting needed to change. As a response to the personification of the accounts which were not plausible it appeared the materialistic conception developed by the German school and adopted also by the Romanian authors at the beginning of the 20<sup>th</sup> century.

*2. Furnishes viable modifications to and/or unique formulations of paradigms required by changing conditions*

In the century of the “scientific organization”(Vlaemminck, 1956) new paradigms and visions upon accounting aroused. This period is subject to major changes in the social, economic and political context but also in the accounting thought evolution. It is the century of the theory of accounts, the century of the theories of the balance sheet, upon the depreciation and the discussions upon the scientific character of accounting. Followers of the materialistic theory with two series of accounts, the authors from the Transylvanian school had an economic vision upon accounting in which the balance sheet was static, and the depreciation was seen as a rectifying account of the fixed assets. The inventory was the most important and the balance sheet represented only the schematic abstract of this one. Different valuation systems were proposed in this period, but the main discussion was around the historical cost and replacement cost, following an international trend, due to inflation in several countries.

The basis of the school of thought that we considered being formed in Transylvania in the first part of the 20<sup>th</sup> century were built by I. C. Panțu, the accounting professor from the school of commerce from Brasov, who with his vision upon accounting had influenced many of the future generations of accounting professors. He is the one that adopted first in Romania the materialist theory with two series of accounts, renouncing to the old habit of personification of the accounts. We also identified Panțu as being the first author from Romania who had an economic view

upon accounting. He was followed by the industrialist professor Gârbacea, the controversial professor Evian and the equilibrated professor Voina, all of them from the Academy from Cluj-Napoca. They attributed new roles to accounting and discuss its scientific character. They proposed new solutions for the existent problems in accounting.

*3. Provides a significant influence on the development of subsequent paradigms.*

The accounting theories that were developed by these professors were discussed at the age, and new paradigms arrived from there. The economic theory, that all of them supported, is the basis of nowadays regulations.

To the four sub questions that derived from the main question we have tried to answer in each of the chapters. Therefore:

*1. Who were the main authors and which were the main ideas developed in Transylvania, in the accounting field?*

We identified Emanoil Nechifor, as the first author from Transylvania and Romania, considered by us the precursor of the accounting school of thought. We identified after him the accounting professor from the commercial school from Brasov, I. C. Panțu, one of the most important accounting personalities of his age, whose contributions were recognized by his followers as we have noticed in the lines of the works that followed.

For the period between 1920 and 1950, we have identified the professors from the Academy from Cluj-Brașov, who formed basically the Transylvanian school of thought with the theories and accounting vision that they developed in the framework of this superior education institution. Thus, we have identified here professor Iosif Gârbacea, the first author who was interested in the management accounting and cost calculation in industry; professor Ion Evian, who was one of the most representative figure of this school because of his controversial work which caused agitation in the academic and professional accounting community; professor Voina, which developed one of the most modern theory, being also the first author of accounting history from Romania. Together with them we have presented also the vision of a statistician upon accounting, Dumitru Hașigan.

*2. How the accounting school from Transylvania influenced the development of accounting in Romania?*

The authors from Transylvania were pioneers in many cases, and we have shown this. Their works influenced the accounting thought from Romania, giving sometimes subject of discussions in the academic and professional community of accounting. The majority of these authors, besides their academic careers, were also in important state functions from where they had a word to say in what it regarded the economic education, the normalization of accounting in Romania and the development of accounting in industry.

3. *Which was the contribution of the accounting school from Transylvania in the rise of the accounting profession in Romania and the development of the higher education in the accounting field?*

As it was presented starting with the 4<sup>th</sup> chapter of the thesis, the accounting profession from Romania emerged as a reaction of enclosure of the alumni of the Superior Schools of Commerce towards the others that practiced accounting even if they did not have the knowledge.

Identifying the contribution of the Transylvanian accounting school in the first stage of development was difficult. We just could have supposed that, as in Brasov was one of the most well known and appreciated school of commerce from the Romanian territories, many of the alumni that initiated the profession movement were graduates of this school. But this is only a supposition. We identified that the same group that started the process of professionalization supported the idea of creating superior education institutions in the economic field in Romania.

In the next stages of development of the accounting profession, we could identify the professors of the Academy which were part of the Body of the profession and the interactions of the profession with the Academy from Cluj-Braşov. The accounting profession from Romania based its knowledge on the academic education.

4. *Which were the European influences that gave specificity to the accounting school from Transylvania?*

The main European influences were Germans from the beginnings until 1950. This is not a surprise, Transylvania being all along the history in the influence sphere of the German culture. The German school together with the French school had an influence in accounting during the period under analysis, not only in Romania but in entire Europe, completed sometimes by the Italian conceptions.

### **Contributions of the study**

This study contributes at least in three senses to the accounting history literature from Romania and to the enrichment of the accounting history literature from Eastern Europe. First, from the point of view of the accounting thought evolution, which we presented in a spatial and temporal framework which was not addressed before. The authors that we considered as the main actors of this research work were not analyzed in-depth until our study.

Second, it is also a study of the accounting education with an emphasizing on the academic education in the framework of the Academy of High Commercial and Industrial Studies from Cluj-Braşov. We gave insights on the institution and the evolution of accounting as an academic subject within this Academy. In a third sense, the study contributes to the literature in the accounting history regarding the accounting profession. Therefore, along the present work we followed the development of the accounting thought in a strong relationship with the education, and in a relation with the accounting profession.

### **Future research opportunities**

The study creates premises for further research works of this kind for the other accounting schools in the Romanian territories. For example, it can be analyzed the accounting school from Iasi or the accounting school from Bucharest. Nevertheless, a similar study can be carried out on other countries from Eastern Europe, in order to contribute to the global accounting history.

The study creates, also, the basis for works on accounting techniques and practice. Having the study of Gârbacea, for example, it can be initiated a study on the cost accounting in a company of those ages, or in several companies, if there is the possibility of identifying any companies archives.

## Primary sources

### Archives

*Arhivele naționale ale statului român filiala Cluj-Napoca (National Archives of the Romanian State, Cluj-Napoca branch) – Fondul Academiei de Înalte Studii Comerciale și Industriale (The fund of the Academy of High Commercial and Industrial Studies)*

- File 10 – Corespondența privind numirea în funcție, acordarea unor gradații, aprobări și cereri de concedii, demisii etc. (Correspondence on the appointment, granting graduations, approvals and requests for leave, resignations), p. 1, 12, 13, 21, 23, 26, 36, 37, 38,, 41, 46, 51, 60, 97, 115, 119, 121, 131, 137, 140, 142, 151, 152, 153, 154, 163, 167, 171, 187, 192, 201, 202, 205, 210, 211, 224, 231, 232, 235, 237, 249, 258;
- File 11 – Procese verbale ale consiliului de conducere (Minutes of the board), p. 6, 8, 21, 42, 47, 48, 54, 68, 69, 90, 150, 169, 183, 187, 196, 242, 243, 246, 251, 296, 299;
- File 112 – Dosarele profesorilor (Professors' files), folder 25 – Decizie de numire a cadrelor; Folder 11 – Ioan Evian and Folder 4 – Voina Dumitru;
- File 25 – Echivalarea diplomelor (Equivalence of diplomas), p. 6, 13, 18;
- File 26 – Procesele verbale ale reuniunilor profesorilor (Minutes of the preofesors' reunions), p. 64, 68, 69
- File 62 – Dosare echivalare diploma de doctorat (Equivalence of doctoral diplomas), p. 1-12, 14-19, 22, 23, 25-28, 31-33, 35-48, 72-97, 101, 109, 110, 113;
- File 82 – Corespondența privind Regulamentul Academiei 1936/1937. Proiectul de buget general, completarea fondului de carte al Academiei etc. (Correspondence concerning Academy Regulation 1936/1937. Draft general budget, completing the books inventory of the Academy), p. 2, 8, 18 29, 53, 54
- File 41 – Convocator de ședință ale Consiliului profesoral. Corespondența privind distribuția carnetelor de student (Council convened staff meeting. Correspondence concerning the distribution of student cards), p. 13-19, 55, 66-69, 97-99, 105, 124, 143, 150-154, 226, 228, 305, 323, 324, 372, 373, 409, 410, 420, 429, 462, 494, 495, 509, 524, 525, 536-557, 569, 580;
- File 74 – Corespondență privind înființarea și activitatea Asociației, corespondență privind echivalarea diplomelor de licență ; înscrierea studenților în diferite asociații ; organizarea concursurilor pentru ocuparea posturilor vacante ; plecări în străinătate la studii de specializare (The correspondence regarding the establishment and the activity of the Association; the correspondence regarding the equivalence of the license diplomas; enrollment of students in various associations, organizing competitions for vacancies; departures abroad to study specialization ), p. 38, 103, 149, 153, 182, 183, 214, 215, 224, 227, 241, 242, 277, 313, 330, 333, 344, 359, 360, 361-365, 372, 374, 375-377, 399;
- File 64 – Planuri de lecție. Corespondență și state de plată (Lessons plans. Correspondance and payrolles), p. 12-22
- File 143 – Dosar personal Alexandru Sorescu, contabilitate bancară (Personal file Alexandru Sorescu, bank accounting), p. 3, 5-7, 9, 11-24, 26-34, 38, 39, 42, 43, 48, 49, 50, 51;
- File 30 – Corespondență privind avansări în gradele universitare, ocupari de posturi vacante. Regulamente de organizare a curriculei ; date statistice (Correspondence concerning advancement in academic grades, employment vacancies. Regulations for the organization of the curriculum; statistics)
- File 21 – Pentru examenul de doctorat (For doctoral exam), p. 2-25



- File 85 – Corespondența privind funcționarea societății studențești, situații ale studenților exmatriculați, proiect de regulament de funcționare a Consiliului de îndrumare a Învățământului Comercial (Correspondence regarding the functioning of the student association, situations of the expelled students, project for the regulation of the Commercial Education Advisory Council) p. 98

## **Printed sources**

### *Muzeul CECCAR, București (CECCAR Museum, Bucharest)*

- *Revista Generală de Comerț și Contabilitate* (General review of Commerce and Accounting) – no. 10, October 1927; no. 6, June 1929; no. 1-11, 1931; no. 3, 1932; all numbers 1940
  1. Cristian, T., (1929), Considerațiuni generale asupra reorganizării Învățământului Comercial Superior, *Revista de comerț și contabilitate*, no. 6
  2. Ioachim, V. M., (1929), Legiferarea profesiunii contabile în Cehoslovacia, *Revista de comerț și contabilitate*, no. 6
  3. Drăgănescu-Brateș, P., (1929), Experții contabili în răsăritul Asiei, *Revista de comerț și contabilitate*, no. 6
- *Informatorul comercial* (Commercial informer) – no. 27, 1940
- Drăgănescu-Brateș, P., (1941), *Precursori români în contabilitate*, Bucharest: Independenta Publishing;

### *Muzeul “Prima Școală Românească” – Brașov, Romania (Museum “First Romanian School”- Brasov, Romania)*

- Dosarul personal I. C. Panțu (Personal file I.C. Panțu):
  1. Panțu, I. C., (1904), *Curs complet de corespondență comercială cu explicarea termenilor comerciali* (Complete course of commercial correspondence with the explication of the commercial terms), Brașov: Andrei Mureșianu Publishing
  2. Panțu, I. C., (1910), *Procent, promil, interese. Teoria conturilor curente* (Percentage, promil, interests. The current accounts theory), Brașov: Ciurcu Publishing
  3. Corespondență (Correspondence)
  4. Diplome de absolvire, certificat de maturitate (Graduations diplomas, maturity certification)
  5. Gârbacea, I., (1939), *Portrete economice ardelen. I. C. Panțu Legătura și atmosfera de la școala comercială din Brașov* (Transylvanian economic portraits. I. C. Panțu the relation and the atmosphere from the commercial school from Brasov), *Tribuna*, 2 (74), 31<sup>st</sup> March
  6. Cristian, T., (1927), Profesorul I. C. Panțu - necrolog (Professor I.C. Panțu-obituary)
  7. Trâncu Iași, G. L., (1927), I. C. Panțu, *Revista de comerț și contabilitate*, 7 (9), p. 357-359

### *Biblioteca Central Universitară “Lucian Blaga” Cluj-Napoca (University Central Library “Lucian Blaga” Cluj-Napoca)*

- Fond colecții speciale “Sion” (Special collections fund) – Nechifor, E., (1837), *Allgemeine Handlungs und Wechsel-Ordnung-Pravila comercială care cuprinde regulile comerții (...)* (The commercial rule), Brașov: Johann Gött Printing House
- Colecții speciale-cărți vechi (Special collections – old books) - Panțu, I. C., (1907), *Știința conturilor sau contabilitatea în partidă dublă* (The science of the accounts or double entry bookkeeping), Brașov: Ciurcu Publishing
- Publicațiile Academiei de Înalte Studii Comerciale și Industriale din Cluj-Brașov (The publications of the Academy of High Commercial and Industrial Studies from Cluj-Brașov)

1. *Analele Academiei de Înalte Studii Comerciale și Industriale "Regele Mihai I" din Cluj-Brașov*, vol. I (1939-1940); vol. II (1941-1944), Brașov: Fondul cărților funciare Publishing
2. Conferințele extensiunii academice (1935-1938)
3. *Observatorul social economic* (Social Economic Observer), (1931), 1 (1), January-March
4. *Observatorul social economic* (Social Economic Observer), (1934), 4 (2-4), April-December
5. *Observatorul social economic* (Social Economic Observer), (1937), 7 (1), January-March
6. *Observatorul social economic* (Social Economic Observer), (1938), 8 (1), January-March; 9 (2-4), April-December

*Biblioteca județeană "George Barițiu" Brașov (County Library "George Barițiu" Brașov)*

7. *Observatorul social economic* (Social Economic Observer), (1943), 10 (1), January-February; 10 (4) July-August; 10 (6) November-December;
8. *Observatorul social economic* (Social Economic Observer), (1944), 11 (1-6), January-December;
9. *Observatorul social economic* (Social Economic Observer), (1945), 12 (1-2-3), January-June; 12 (4-5), July-October;
10. *Observatorul social economic* (Social Economic Observer), (1946), 13 (1-6), January-December
11. *Observatorul social economic* (Social Economic Observer), (1947), 14 (1-6), January-December

*Biblioteca de Științe Economice Cluj-Napoca (Economic Sciences Library)*

- Panțu, I.C. and Vlaicu, A., (1892), *Introducere în științele comerciale în usul școalelor comerciale și pentru studiul particular* (Introduction in the commercial sciences for the use of the commercial schools and for the individual study), Brașov: Andrei Mureșianu Printing

#### **Books**

1. Evian, I., (1940), *Teoria conturilor* (The theory of accounts), Cluj-Napoca: Fondul Cărților Funduare Publishing;
2. Evian, I., (1946), *Contabilitatea dublă : înțelegerea rațională a economiei acestui sistem de înregistrări contabile* (Double accounting: rational understanding of the economy of this system of accounts), Bucharest;
3. Evian, I., (1947), *Contabilitatea industrială* (Industrial accounting), Bucharest: Lupta Publishing;
4. Gârbacea, I. I., (1927), *Organizare și contabilitate industrială* (Management and industrial accounting), Bucharest: Institutul de arte grafice și editură Mercur;
5. Voina, D., (1932), *Faze din evoluția contabilității* (Stages of accounting development), Cluj-Napoca: Ciofleac Publishing;
6. Voina, D., (1944/1947), *Curs de Contabilitate Generală (General accounting course)*, Brașov: The Academy Publishing House;
7. Hașigan, D. D., (1945), *Studierea bilanșului cu ajutorul statisticii* (The study of the balance sheet with the help of the statistics), Brașov: Astra Publishing;
8. Hașigan, D. D., (1946), *Analiza bilanșului unei întreprinderi pe timp de 10 ani* (The analysis of the balance sheet of a company on a period of 10 years)

## **References**

#### **Articles:**

1. Albu, C. et al., (2010) Accounting change in Romania – a historical analysis, available on [http://www.victoria.ac.nz/sacl/about/events/past-events2/past-conferences/6ahic/publications/6AHIC-27\\_FINAL\\_paper.pdf](http://www.victoria.ac.nz/sacl/about/events/past-events2/past-conferences/6ahic/publications/6AHIC-27_FINAL_paper.pdf) accessed on 12/03/2011

2. Alexander, D. and Servalli, S., (2011), Economia Aziendale and financial valuations in Italy: Some contradictions and insights, *Accounting history*, 16 (3), p. 291-312
3. Anderson, R.H., (2002), Leslie Arthur Schumer: Australian Cost Accounting Crusader and Historian, *Accounting History*, 7 (1), p. 59–78.
4. Annisette, M., (2000), Imperialism and the professions: the education and certification of accountants in Trinidad and Tobago, *Accounting, Organizations and Society*, 25(7), p. 631-659
5. Anonymous, (2010), Rolul și misiunea Camerei de Comerț și Industrie Cluj, *Orașul, revistă de cultura urbană*, 1-2 (17-18), p. 31-32,
6. Armstrong, P., (1985), Changing management control strategies: the role of competition between accountancy and other organisational professions, *Accounting, Organizations and Society*, 10(2), p. 129-148
7. Bakre, O.M., (2005), First attempt at localizing imperial accountancy: the case of the Institute of Chartered Accountants of Jamaica (1950–1970), *Critical Perspectives on Accounting*, 16(8), p. 995 – 1018
8. Bakre, O.M., (2006), Second attempt at localizing imperial accountancy: the case of the Institute of Chartered Accountants of Jamaica (1970–1980), *Critical Perspectives on Accounting*, 17(1), p. 1-28
9. Barbu, E. et al., (2012), Critical analysis of developments in Romanian accounting during the 20th century: a neo-institutional approach, *International Journal of Critical Accounting*, 4 (2), p. 175-193
10. Baskerville, R.F. and Hay, D., (2010), The impact of globalization on professional accounting firms: Evidence from New Zealand, *Accounting History*, 15 (3), p. 285-308
11. Bisman, J.E., (2011), Cite and seek: Exploring accounting history through citation analysis of the specialist accounting history journals, 1996 to 2008, *Accounting History*, 16 (2), p. 161-182
12. Bisman, J.E., (2012), Surveying the landscape: The first 15<sup>th</sup> years of *Accounting History* as an international journal, *Accounting History*, 17 (1), p. 5-18
13. Bocqueraz, C. and Walton, P., (2006), Creating a supranational institution: the role of the individual and the mood of the times, *Accounting History*, 11 (3), p. 271-288
14. Breckenridge et al., (2012), Choosing a methodological path: reflection on the constructivist turn, *Grounded theory review*, 11 (1), available on <http://groundedtheoryreview.com/2012/06/01/choosing-a-methodological-path-reflections-on-the-constructivist-turn/>
15. Bricker, R. J., (1988), Influences from early accounting literature on contemporary research, *The Accounting Historians Journal*, 15 (2), p. 83-98
16. Brown, A., (2001), *Nine elements of a profession*, Delivered as a Toastmasters speech the Communication and Leadership handbook in October 2001
17. Budacia, L.C.G et al., (2009), A new perspective on the firm's patrimony with strong implications for the concept of Liabilities in accountancy, *Proceedings of the World Multiconference on Applied Economics, Business and Development (AEBD '09)*
18. Burchell, S. et al., (1980), The role of accounting in organizations and society, *Accounting, organization and society review*, 5 (1), p. 5-27
19. Burchell, S. et al., (1985), Accounting in its social context: Towards a history of value added in the United Kingdom, *Accounting, Organizations and Society*, 10 (4), p. 381-413
20. Burlaud, A., (2013), Conturile trebuie să spună adevărul sau să fie relevante? Un comentariu referitor la cadrul conceptual al IASC/IASB, *Revista de Audit Financiar, Camera Auditorilor Financiari din România*, 11(4), p. 30-46
21. Calu et al., (2009), Research Concerning Tanatogenesis in the Romanian Accountancy: the case of Public Sector, *Annal of Faculty of Economics*, 3 (1), p. 832-837
22. Carnegie, G.D. and Napier, C.J., (1996), Critical and interpretative histories: insights into accounting's present and future through its pas, *Accounting, Auditing and Accountability Journal*, 9 (3), p. 7-39

23. Carnegie, G.D. and Rodrigues, L.L., (2007), Exploring the dimensions of international accounting history community, *Accounting History*, 12 (4), p. 441-465
24. Carnegie, G.D. and Williams, B., (2001,) The first professor of accounting in Australia, *Accounting History*, 6 (1), p. 103-115
25. Cayet, T. (2009), Travailler à la marge : le Bureau International du Travail et l'organisation scientifique du travail (1923-1933), *Le Mouvement Social*, 3 (228), p. 39-56, available at: [www.cairn.info/revue-le-mouvement-social-2009-3-page-39.htm](http://www.cairn.info/revue-le-mouvement-social-2009-3-page-39.htm)
26. Chua, W.F. and Poullaos, C., (1993), Rethinking the profession-state dynamic: the case of the Victorian charter attempt 1885-1906, *Accounting, Organizations and Society*, 18(7/8), p.691-728
27. Cinquini, L., Marelli, A., Tenucci, A., (2008), An Analysis of Publishing Patterns in Accounting History Research in Italy, 1990-2000, *The Accounting Historians Journal*, 35 (1), p.1-48
28. Clarke, P., (2005), The story of Bernard F. Shields: the first professor of accountancy in the UK, *Accounting History*, 10(2), p.103-123
29. Colasse, B., (1995), A quoi sert la recherche comptable? Des fonctions du chercheur en comptabilité, *Revue Française de Comptabilité*, 264, p. 67-73
30. Craig, R.J. et al., (2004), Clowns of No Account? Reflections on the Involvement of Four Irishmen in the Commercial Life of the Colony of New South Wales, 1788–1818, *Accounting History*, 9 (2), p. 63–85
31. Degos, J.G and Mattessich, R., (2003), Accounting research in the French language area – second half of the 20th century, *Review of Accounting and Finance*, 5 (4), p. 423-442
32. Demaria, S. and Dufour, D., (2008), First time adoption of IFRS, Fair value option, Conservatism: Evidences from French listed companies, version 1-21 March 2008 of the manuscript published at the 30<sup>th</sup> colloquium of EAA, Lisbon Portugal, 2007
33. Douki, C. & Minard P., (2007), Histoire globale, histoires connectées : un changement d'échelle, *Revue d'histoire moderne et contemporaine*, 5 (4bis), p. 7-21
34. Eierle, B., (2005), Differential Reporting in Germany – A historical analysis, *Accounting, Business and Financial History*, 15 (3), p. 279-315
35. Evans, L., (2005), Editorial: Accounting history in the German language arena, *Accounting, Business and Financial History Review*, 15 (3), p. 229-233
36. Evian, I., (1940), Academiile Comerciale și rolul lor în economia românească, *Analele Academiei de Înalte Studii Comerciale și Industriale „Regele Mihai I” din Cluj-Brasov*, anul I 1939-1940, p. 925-987
37. Farcane, N. and Popa A., (2008), Romanian accounting between tradition and international influences in the XXth century, *12<sup>th</sup> World Congress of Accounting Historians, Congress Proceedings*, p. 396-405
38. Fărcaș et al., (2012), European accounting history: the contribution of Professor I.N. Evian – precursor to the development of accounting in Romania, *Int. J. Critical Accounting*, 4 (4), p. 466-479
39. Fleischman, R.K. and Radcliffe, V.S., (2005), The roaring nineties: accounting history comes of age, *The Accounting Historians Journal*, 32 (1), p. 61-109
40. Gaffikin, M., (1998), History is Dead, Long live History, *Critical Perspectives on Accounting*, 9 (6), p. 631-639
41. Gaffikin, M.J.R., (1981), The Development of University and Professional Accountancy Education in New Zealand, *The Accounting Historians Journal*, 8 (1), xxx
42. Goldberg, L., (1974), The Future of the Past in Accounting, *The Accountant's Magazine*, xxx
43. Gomes, D. et al., (2011) Does accounting history matter? *Accounting History*, 16 (4), p. 389-402
44. Gomes, D., (2008), The interplay conceptions of accounting and schools of thought in accounting history, *Accounting History*, 13 (4), p. 479-509
45. Goodman, R.S. and Kruger, E. J., (1988), Data Dredging or Legitimate Research? Historiography and Its Potential for Management Research, *Academy of Management Review*, No. 2
46. Hernandez-Esteve, E., (2006), A review of recent Spanish publications in accounting, business and financial history, *Accounting, Business and Financial History Review*, 5 (2), p. 237-270

47. Hlaciuc, E. and Petris, R., (2010), Reflections on the nature of accounting, *The Annals of The "Ștefan cel Mare" University of Suceava, Fascicle of The Faculty of Economics and Public Administration*, Vol. 10, Special Number, p. 242-259
48. Hopwood, A. (1990), Accounting and organization change, *Accounting, Auditing and Accountability Journal*, 3 (1), p. 7-17
49. Ionașcu, I. & Calu, D.A., (2002), Pleoară pentru cercetarea istoriei contabilității Românești, *Revista Contabilitatea, expertiza și auditul afacerilor*, No. 3
50. Ionașcu, I., (2013), Un secol de contabilitate și auditul conturilor la Academia de Studii Economice din București, *Revista de Audit Financiar, Camera Auditorilor Financieri*, 11 (4) p. 59-71
51. Küpper, H.U. and Mattessich, R., (2005), Twentieth Century Accounting Research in the German Language Area, *Accounting, Business and Financial History*, 15 (3), p. 345-410
52. Laughlin, R., (1995), Empirical research in accounting: alternative approaches and a case for "middle-range" thinking, *Accounting, Auditing & Accountability Journal*, 8 (1), p. 63 - 87
53. Lee, T.A., (2006), The FASB and Accounting for Economic Reality, *Accounting and the Public Interest*, 6 (1), p. 1-21
54. Lee, T., (1995), The professionalization of accountancy: a history of protecting the public interest in a self-interested way, *Accounting, Auditing, & Accountability Journal*, 8(4), p. 48 – 69
55. Lemarchand, Y., (1994), Histoire de la comptabilité, éléments d'historiographie comparée, *Actes du XVe congrès de l'Association Française de Comptabilité, Paris-Dauphine*, p. 36-51
56. Lemarchand, Y., (2000), A century of research into accounting history in continental Europe, *speech at the 8<sup>th</sup> World Congress of Accounting Historians*, plenary session, Madrid
57. Lemarchand, Y., Nikitin, M. and Zimnovitch, H., (2008), International congresses of accountants in the twentieth century: a French perspective, *Accounting History Review*, 18 (2), p. 97-120
58. Locke, R.R., (1985), Business Education in Germany: Past Systems and Current Practice, *The Business History Review*, 59 (2), p. 232-253
59. Lord, B. and Robb, A., (2010), Women students and Staff in Accountancy: The Canterbury Tales, *Accounting History*, 15 (4), p. 529-558
60. Lumperdean, I., (1999), Primul manual de contabilitate și literatura economică românească, *Ideii și Politici Economice Review*, University of Cluj Press, Cluj-Napoca, p. 13-24
61. Mackenzie, N. and Knipe, S., (2006), Research dilemmas: paradigms, methods and methodology, *Issues In Educational Research*, vol. 16, available on <http://www.iier.org.au/iier16/mackenzie.html>, accessed on 01/04/2013
62. Maffre, P., (1986), La comptabilité dans les écoles supérieures de commerce au XIXe siècle, *Revue historique*, 559 (1), p. 133-156
63. Mărculescu, I. and Macovei, E., (1967), Gîndirea contabilă din România la începutul secolului al XX-lea, *Probleme economice - Societatea de Științe economice din Republica Socialistă România*, Academia Republicii Socialiste România, Institutul de cercetări economice, nr. 11, p. 132-136
64. Marian, V., (1937), Pravila comerțială de la 1837, *newspaper Țara Bârsei*, year IX, March-April, 1937, no. 2, Brasov
65. Matîș et al., (2012), Romanian accounting profession: erudition and perspectives, *International Journal. of Critical Accounting*, 4 (2), p. 120-144
66. Mattessich, R., (2003), Accounting research and researchers of the nineteenth century and the beginning of the twentieth century: an international survey of authors, ideas and publications, *Accounting, Business and Financial History*, 13 (2), p. 125-170
67. Napier, C.J., (2011), Accounting at London School of Economics: Opportunity Lost?, *Accounting History*, 16 (2), p.185-205

68. Paglietti, P., (2009), Exploring the role of accounting history following the adoption of IFRS in Europe. The case of Italy, *De Computis Revista Española de Historia de la Contabilidad Spanish Journal of Accounting History*, No. 11
69. Parker, R.H., (1981), The study of Accounting History, in A. Hopwood and M. Bromwich, *Essays in British Accounting Research*, Pitman
70. Parker, R.H., (2002), Henry Rand Hatfield (1866-1945): the triumphs and travails of an academic accounting pioneer, *Accounting History*, vol.7, p. 125-135
71. Parker, R.H., (1993), The scope of Accounting History: A note, *Abacus*, 29 (1), p. 106-110
72. Pescaru, C.M. (2012), The idea of university in the Romanian culture: national aspirations and European models (1848-1918), *5th International Conference EDU-WORLD 2012 - Education Facing Contemporary World*, p. 629-636
73. Pitts, M.V., (2001), In Praise of the ‘Other’ William Armstrong: A Nineteenth Century British Engineer and Early Management Consultant, *Accounting History*, 6 (2), p. 33–58.
74. Postma, J. and van der Helm, A. (1998) Rewriting the History of Accounting? *Asia-Pacific Journal of Accounting*, 5 (1), p. 166
75. Previts, G.J., (1984), Methods and Meanings of Historical Interpretation for Accountancy, *The Accounting Historians Notebook*
76. Previts, G.J., Parker L. D. and Coffman, E. N., (1990), An Accounting Historiography: Subject Matter and Methodology, *Abacus*, 26 (2), p. 136-158
77. Previts, G.J., Parker, L. D and Coffman, E. N., (1990), Accounting History: Definition and Relevance, *Abacus*, 26 (1), p. 2-16
78. Quick, R., (2005), The formation and early development of German audit firms, *Accounting, Business and Financial History*, 15 (3), p. 317-343
79. Richard, J., (1995), The evolution of accounting chart models in Europe from 1900 to 1945. Some historical elements, *The European Accounting Review*, 4 (1), p. 87-124
80. Richardson, A.J., (1989), Corporatism and inter-professional hegemony: a study of regulations and internal social order, *Accounting, Organizations and Society*, 14(5/6), p. 415-431
81. Richardson, A.J., (2008), Strategies in the development of accounting history as an academic discipline, *Accounting History*, 13 (3), p. 247-180
82. Rodrigues et al. (2007), State intervention in commercial education: the case of the Portuguese School of Commerce, 1759, *Accounting History*, 12 (1), p. 55-85
83. Rodrigues, L.L. and Craig, R., (2004), English Mercantilist Influences on the Foundation of the Portuguese School of Commerce in 1759, *Atlantic Economic Journal*, 32 (4), p. 329-345
84. Romeo, G. and Rigsby, J. T., (2008), Disseminating Professionalism: The Influence of Selden Hopkins on the US Accounting Profession, *Accounting History*, 13 (4), p. 415–450
85. Romeo, G.C. and McKinney, J. J., (2008), Contributions of Joseph Hardcastle to Accounting Theory, *The Accounting and Historians Journal*, 35 (2), p. 145-179
86. Schäffer, U. & Binder, C., (2008), “Controlling” as an academic discipline: the development of management accounting and management control research in German-speaking countries between 1970 and 2003, *Accounting History*, 13 (1), p. 33-74
87. Shenkir, W. G., (1975), Accounting History, the Accounting Historian and the FASB, *Accounting Historians Journal*, 2 (2), p. 1
88. Sy, A. and Tinker, T. (2006) Bury Pacioli in Africa: the bookkeeper’s reification of accountancy, *Abacus*, 42 (2), p. 105–127.
89. Talbot, P.A., (2010), Colonel William Henry Sykes: His contribution to statistical accounting
90. Tiron Tudor, A. and Matis, D., (2010), Options for a Modern Accounting System in 19<sup>th</sup> century Transylvania, *Transylvania Review*, 19 (1), p. 47–60.

91. Tiron Tudor, A. and Muțiu, A., (2007), Important stages in the development of Romanian accounting profession (from 1800 up to now), *Spanish Journal of Accounting History "De Computis"*, (6), p. 184-199
92. Touchelay, B., (2007), A l'origine du Plan comptable français des années 1930 aux années 1960, la volonté de contrôle d'un Etat dirigiste ?, *Comptabilité-Contrôle-Audit*, p. 61-88
93. Wootton, C., and Kemmerer, B., (2007), The Emergence of Mechanical Accounting in the U.S., 1880–1930. *Accounting Historians Journal*, 34 (1), p. 91–124.
94. Zan, L., (1994), Towards a history of accounting histories. Perspectives from the Italian tradition, *The European Accounting Review*, 3 (2), p. 255-307
95. Zelinschi, D., (2009), Legitimacy, Expertise and Closure in the Romanian Accountant's Professionalization Project 1900-1916, *Accounting History*, 14 (4), p. 381-403
96. Zelinschi, D., (2012), Une loi suffit-elle? Le mouvement des comptables roumains des années 1920, presented at the 17th Journée d'Histoire de Management et de Comptabilité, Toulouse

#### Books:

1. Abbott, A., (1988) *The system of professions: An essay on the division of expert labor*, Chicago: University of Chicago Press;
2. Agulletti, Aur. Th., (1914), *Istoria românilor pentru școli și public, editia a IX-a*, Bucharest: Ed. Autorului;
3. Axenciuc, V., (1977), *Introducere în Istoria Economică a României. Epoca modern*, Bucharest: Fundația "România de Mâine" Publishing
4. Badea, M., (2003), *Istoria economiei naționale românești*, Bucharest: Nicolae Bălcescu Publishing
5. Baiulescu, B., (1898), *Monografia comunei bisericești Greco-Ortodoxe române a Sfintei Adormiri din Cetatea Brașovului cu acte și dovezi*, Brașov: Tipografia Ciurcu & Comp.;
6. Barbu, E., (2006), *Les entreprises françaises cotées face à l'harmonisation comptable internationale : une analyse néo-institutionnelle d'un long processus vers l'homogénéité*, PhD thesis, Orleans;
7. Bârseanu, A., (1902), *Istoria Școalelor Central Române Gr. Or. din Brașov: scrisă din incidentul jubileului de 50 ani al gimnasiului*, Brașov: Tipografia Ciurcu & Comp.;
8. Bârseanu, A., (1902), *Istoria Școalelor Central Române Gr. Or. din Brașov: scrisă din incidentul jubileului de 50 ani al gimnasiului*, Brașov: Tipografia Ciurcu & Comp.;
9. Basil, Y. and von Gebattel, A., (1994), *Exposition of double entry bookkeeping, English translations and commentaries after Luca Pacioli's Tractatus de computis et scripturis*, Publishing Albrizzi;
10. Berland, N., (1999) *L'histoire du contrôle budgétaire en France*, thèse Sciences de gestion, Paris IX;
11. Bernal, J. D., (1964), *Știința în istoria societății*, București: Politică Publishing;
12. Beevor, A., (2012), *The Second War World*, Weidenfeld & Nicolson
13. Blanchard, M., (2012), *Socio-histoire d'une entreprise éducative: Le développement des Écoles supérieures de commerce en France (fin du XIXe siècle - 2010)*, Ecole des Hautes Etudes en Sciences Sociales, Centre Maurice Halbwachs UMR 8097, PhD thesis, available at: [http://tel.archivesouvertes.fr/docs/00/78/57/40/PDF/TheI\\_se\\_entieI\\_re\\_3d\\_impression.pdf](http://tel.archivesouvertes.fr/docs/00/78/57/40/PDF/TheI_se_entieI_re_3d_impression.pdf)
14. Bocqueraz, C., (2000) *The Professionalisation Project of French Accountancy Practitioners before the Second World War*, thèse Sciences de gestion, Nantes-Genève;
15. Calu, D.A., (2005), *Istorie și dezvoltare privind contabilitatea din România*, Bucharest: Economică Publishing;
16. Canguilhem, G., (1968), *Études d'histoire et de philosophie des sciences*, Paris: Vrin Publishing
17. Chatfield, M., (1977), *A history of accounting thought*, New York: Robert E. Krieger Publishing Company, Huntington;
18. Colasse, B., (2005), *Les Grands auteurs en comptabilité*, Paris: Management et Société Publishing
19. Constantinescu, N.N. et al., (1996), *L'histoire de l'économie roumaine. De l'origine jusqu'à la deuxième guerre mondiale*, Bucharest: Expert Publishing;

20. Demetrescu, C.G., (1947), *Istoria critică a literaturii contabile românești vol. I*, Bucharest: Socec Publishing;
21. Demetrescu, C.G., (1972), *Istoria contabilității*, Bucharest: Științifică Publishing;
22. Dobroțeanu, L., (2005), *Geneză și viitor în contabilitate* (Genesis and future in accounting), Bucharest: Economică Publishing;
23. Doca, Gh., (2001), *Cultură și civilizație Românească în dialoguri bilingve*, Bucharest: Ed. Fundației Culturale Române;
24. Drăgoescu, A. et al., (1997-1999), *Istoria României-Transilvania, vol. I-II*, Cluj-Napoca: Ed. "George Barițiu";
25. Dragomir, S., (1943), *Transilvania înainte și după arbitrajul de la Viena*, Sibiu ;
26. Dumitrescu, T. and Mircea, V., (1984), *Istoricul Academiei de Înalte Studii Comerciale si Industriale din Cluj, vol. I*, Bucharest;
27. Edwards, D. and Boyns, T., (2012), *A History of Cost and Management Accounting: The British Experience*, Routledge;
28. Fourastié, J., (1979), *Que sais-je? La comptabilité*, Paris: Presses Universitaires de France;
29. Fournas, P., (2007), *Quelle identité pour les grandes écoles de commerce françaises? (HEC-ESSEC-ESCP), Ecole Polytechnique, PhD thesis, available at: <http://pastel.archives-ouvertes.fr/docs/00/50/36/41/PDF/Fournas.pdf>*;
30. Furnică, D.Z., (1908), *Din istoria comerțului la români : mai ales băcănia : publicațiune de documente inedite 1593-1855*, Bucharest: Ed. Atelierele Grafice Socec &Co.;
31. Garnier, P., (1940), *La méthode comptable. Traité de comptabilité générale*, Paris: Dunod;
32. Gîdiu, V., (2012), *Academia de Inalte Studii Comerciale si Industriale Cluj-Brasov 1920-1950*, PhD thesis, Cluj-Napoca: Editura Grinta;
33. Giurescu, C.G., (1955), *Istoria românilor, vol. I*, Bucharest: Ed. Cugetarea-Georgescu Delafras S.A.;
34. Godard, M., (1827), *Traité général et sommaire de la Comptabilité commerciale*, Paris: A la Librairie du commerce;
35. Gologan, N.G.V., (1928), *Cercetări cu privire la trecutul comerțului românesc din Brașov*, Bucharest;
36. Gologan, N.G.V., (1928), *Cercetări cu privire la trecutul comerțului românesc din Brașov*, Bucharest;
37. Gomes, D. (2007) *Accounting Change in Central Government. The institutionalization of double entry bookkeeping at the Portuguese Royal Treasury (1761-1777)*, Universidade do Mihnno, Lisbon, PhD thesis
38. Hamilton, R., (1775), *An introduction to merchandise*, Edinburg: Printed by J. Balfour & Co. and C. Elliot;
39. Horomnea, E., (2011), *Dimensiuni științifice, sociale și spirituale în contabilitate*, Iași : TipoMoldova Publishing;
40. Ildieru, N.E. (1907) *Istoria învățământului nostru comercial*, Bucharest;
41. Ioachim, V. M., (2008), *Amintiri și reflecții contabile, 1906-1974*, Bucharest: ASE Publishing;
42. Ionașcu, I., (1997), *Epistemologia contabilității*, Bucharest: Economică Publishing;
43. Ionescu, T., (2013), *George Baritiu Monografie, Partea I*, Cluj-Napoca: Risoprint Publishing;
44. Iorga, N., (1928), *Istoria învățământului românesc*, Bucharest: Casa Școalelor Publishing
45. Iorga, N., (1937), *Istoria Romanilor, vol. 3: Ciitorii*, Bucharest ;
46. Kennedy, P.M., (1989), *The rise and fall of the great powers: economic change and military conflict from 1500 to 2000*, London: Fontana Press;
47. Léautey, E., (1886), *L'enseignement commercial et les écoles de commerce en France et dans le monde entier*, Paris: Librairie administrative et comptable;
48. Liddell Hart, B. H., (1999), *History of the Second World War*, Da Capo Press
49. Liiceanu, A., (2011), *Trei femei, trei povesti* (Three women, three stories), Bucharest : Ed. Polirom;
50. Littleton, A.C., (1988), *Accounting Evolution to 1900*, New York & London: Garland publishing;
51. Lumperdean, I., (1999), *Literatura economică românească din Transilvania la începutul epocii modern*, Bucharest: Ed. Didactica si Pedagogica;



52. Lumperdean, I., (2005), *Romanian Economic Journalism in Transylvania in the First Half of the Nineteenth Century*, Cluj-Napoca: Romanian Cultural Institute Publishing;
53. Lupaș, I. (1988), *Din istoria Transilvaniei*, Bucharest: Eminescu Publishing;
54. Marx, K. (1992) *The 18th Brumaire of Louis Bonaparte*, New York: International Publishers
55. Mattessich, R., (2007), *Two Hundred of Accounting History. An international survey of personalities, ideas and publications*, Routledge Francis and Taylor Group;
56. Mircea, V., (2007), *Istoria economică a României*, Galați, PhD. Thesis;
57. Moașa Nazare, R., (2010), *Sub semnul lui Hermes și al lui Pallas. Educație și societate la negustorii ortodocși din Brașov și Sibiu la sfârșitul secolului al XVIII-lea și începutul secolului al XIX-lea*, Bucharest: Editura Academiei Române;
58. Morărașu, M. Gh., (1994), *Istoria economiei și gândirii economice românești*, Iași: Fundația Chemarea Publishing;
59. Mureșan, O., (2007), *De la Antichitatea târzie la amurgul Evului Mediu : (sec. IV-XIII)*, Cluj-Napoca: Todesco Publishing;
60. Murgescu, C., (1990), *Mersul ideilor economice la români, vol. I*, Bucharest: Enciclopedică Publishing;
61. Neagoe, S., (1980), *Viața universitară clujeană interbelică (Triumful rațiunii împotriva violenței)*, Cluj-Napoca: Dacia Publishing;
62. Nikitin, M., (1992), *La naissance de la comptabilité industrielle en France*, Université de Paris Dauphine, PhD thesis, available at:  
[http://halshs.archivesouvertes.fr/view\\_by\\_stamp.php?&halsid=vhsk2jllkt25n5guklr8r9ngk52&label=SHS&langue=fr&action\\_todo=view&id=tel-00649637&version=2](http://halshs.archivesouvertes.fr/view_by_stamp.php?&halsid=vhsk2jllkt25n5guklr8r9ngk52&label=SHS&langue=fr&action_todo=view&id=tel-00649637&version=2)
63. Oltean, V., (2004), *Monografie Comercială*, Brașov: Camera de comerț, Publishing;
64. Olteanu, St., (1997), *Societatea carpato-danubiano-pontică în secolele IV-XI: structure demo-economice și social-politice*, Bucharest: Didactică și Pedagogică Publishing;
65. Peaucelle, J.L., (2003), *Henri Fayol, inventeur des outils de gestion. Textes originaux et recherches actuelles*, Paris: Economica Publishing;
66. Pervain, I., (1971), *Studii de literatură română*, Cluj-Napoca: Ed. Dacia;
67. Pop, D., (2005), *Școala economică clujeană interbelică*, Cluj-Napoca: Foundation for European Studies Press;
68. Popescu, Gh. et al., (2010), *Învățământul Economic Superior din Ardeal 920-2010*, Cluj-Napoca: Ardealul Publishing
69. Previts, G.J., (1972), *A Critical Evaluation of comparative financial accounting thought in America 1900 to 1920*, Florida: University of Florida Press;
70. Pușcariu, S., (1977), *Brașovul de altădată*, Cluj-Napoca: Dacia Publishing house;
71. Radebaugh, L.H. and Gray, S.J., (1997), *International accounting and Multinational Enterprises, Fourth Edition*, New York: John Wiley & Sons Inc.
72. Radu, R., (1996), *Tradiții și împliniri în cultura economică și contabilă românească în sec. al XIX-lea și al XX-lea*, Suceava: Euroland Publishing;
73. Ramirez, C., (2005) *Contribution à une théorie des modèles professionnels : le cas des comptables libéraux en France et au Royaume-Uni*, thèse Sociologie, EHESS;
74. Robu, D.M., (2010), *Bilanțul contabil* (Balance sheet), available at  
<http://www.scribd.com/doc/27813236/Doina-Maria-Robu-Bilantul-Contabil>, accessed on 03/09/2012
75. Rusu, D. and Cuciureanu, St., (1981), *Tratat de contabilitate în partidă dublă*, Romanian translation after Luca Pacioli's *Tractatus de computis et scripturis, second edition 1523*, Iași: Publisher Junimea;
76. Rusu, D., (1991), *Fra Luca di Borgo și doctrinele contabilității în cultura economică românească* (Fra Luca di Borgo and the accounting doctrines in the Romanian economic culture), Iași: Junimea Publishing;
77. Savary, J., (1712), *Le Parfait Négociant ou Instruction générale pour tout ce qui regarde le Commerce de France et des Pays Etrangers*, Paris;

78. Solacolu, B., (1925), *Analele Statistice si Economice, no. 3-4*, Cluj: Cartea Romaneasca;
79. Sută-Selejan, S., (2000), *Doctrine economice: tendințe majore și opere reprezentative în istoria modernă contemporană a gândirii economice: o prezentara selectivă*, Pitești: Independenta Economică Publishing;
80. Trémery, M., (1833), *Manuel complet du tenure de livre*, Paris: A la Librairie Encyclopédique de Robert;
81. Trifa, I., (1998), *Evoluția contractului de vanzare-cumparare in istoria dreptului romanesc*, PhD thesis, Law, Babes-Bolyai University, Cluj;
82. Țipău, M. (2004), *Domnii fanarioți în țările române: 1711-1821: mica enciclopedie*, Bucuresti : Omonia ;
83. Vlaemminck, J.H., (1956), *Histoire et doctrine de la comptabilité*, Paris: Dunod Publishing
84. Vorovenci, I. (2010) *Istoria Academiei de Inalte Studii Comerciale si Industriale 1913-1947 (The history of the Academy of High Commercial and Industrial Studies 1913-1947)*, Bucharest: ASE Publishing;
85. Xenopol, A.D., (1986), *Istoria românilor din Dacia Traiană, 4th edition, vol. 2 De la întemeierea țărilor române până la moartea lui Petru Rareș*, Bucharest: Al. Zub Publishing;
86. Zhang, G., (2005), *Environmental Factors in China's Financial Accounting Development since 1949*, PhD. thesis, available at <http://repub.eur.nl/res/pub/1888/>, accessed on 02/06/2013;
87. Zimnovitch, H., (1997), *Les calculs du prix de revient dans la seconde industrialisation en France 1880-1960*, Thèse pour le doctorat en sciences de gestion, Université de Poitiers;

## Chapters in books

1. Anderson-Gough, F., (2008) Education, in Edwards, J.R. and Walker, S.P. (eds) *Routledge Companion to Accounting History*, Routledge Taylor and Francis Group, p. 297-315;
2. Colasse, B., (2009), Théories comptables, in Colasse, B. (ed.), *Encyclopédie De Comptabilité, Contrôle De Gestion Et Audit, 2<sup>e</sup> édition*, Paris: Economica Publishing;
3. Costea, I., (2012), Învățământul Academic la Cluj în secolul al XVIII-lea in *Istoria Universității Babeș-Bolyai* edited by Gitta, O., Cluj-Napoca: Mega Publishing;
4. Degos, J.G., (2005), Eugène Léautey et Adolph Guilbaut: la face mathématique de la comptabilité, in Bernard Colasse (ed.) *Les Grands Auteurs en Comptabilité*, Paris: Ed. EMS;
5. Fridenson, P. and Paquy, L. (2008), Du haut enseignement commercial à l'enseignement supérieur de gestion (XIX<sup>e</sup>-XX<sup>e</sup> siècles), in Paul Lenormand (ed.), *La Chambre de commerce et d'industrie de Paris 1803-2003. II. Etudes thématiques*, Genève: Droz, p. 199-257;
6. Lemarchand, Y., (2001), À la conquête de la science des comptes?, variations autour de quelques manuels français de tenue des livres, in Jochen Hoock, Pierre Jeannin (Eds) *Ars mercatoria. Handbücher und Traktate für den Gebrauch des Kaufmanns, 1470-1820. T. III, Analysen 1470-1700*, Schöningh, Paderborn, p. 91-129;
7. Lemarchand, Y., (2005), Jacques Savary et Mathieu de La Porte: deux classiques du Grand siècle, in Bernard Colasse (ed.) *Les Grands Auteurs en Comptabilité*, Paris: Ed. EMS;
8. Lemarchand, Y., Nikitin, M. and Zimnovitch, H., (2009), Recherche historique en comptabilité et contrôle, in Bernard Colasse (ed.) *Encyclopédie de la Comptabilité, du Contrôle, et de l'Audit*, Paris: Economica Publishing, p. 1231-1240;
9. Lemarchand, Y., McWatters, C.S. and Pineau-Defois, L. (forthcoming), The current account as cognitive artefact: stories and accounts of *La Maison Chaurand*" in Pierre Gervais, Yannick Lemarchand and Dominique Margairaz (eds), *Merchant Profit in the Age of Commerce, 1680-1830*, London, Pickering & Chatto;
10. Longuenesse, E., (2009), L'histoire des comptables égyptiens. Les avatars d'un groupe professionnel, in Demazière, D. and Gadéa, C. (eds), *Sociologie des groupes professionnels acquis récents et nouveaux défis*, C., Paris: La Découverte Publishing;
11. Michăilescu, C., (2005), Jean Dumarchey: une contribution à la théorie du bilan et de la valeur in Bernard Colasse (ed.) *Les Grands Auteurs en Comptabilité*, Paris: Ed. EMS;

12. Napier, C.J., (2008), "Historiography" in Edwards, J.R. and Walker, S.P. (eds) *Routledge Companion to Accounting History*, Routledge Taylor and Francis Group, p.30-49
13. Perkin, H., (1970), The uses of history, in Routledge and Kegan, P. (eds), *History: an introduction for the intending students*, London;
14. Pop, I.A., (2012), Începuturile colegiului Iezuit din 1579-1581 in *Istoria Universității Babeș-Bolyai* edited by Gitta, O., p. 11-27, Cluj-Napoca: Mega Publishing;
15. Richard, J., (2005), *Herman Veit Simon, Eugen Schmalenbach et Fritz Schmidt: les „ trois S” de la pensée comptable allemande*, in Bernard Colasse (ed.) *Les Grands Auteurs en Comptabilité*, Paris: Ed. EMS;
16. Radosav, D., (2012), Repere ale învățământului superior din Cluj în secolul XVII-lea in Gitta, O. (ed.) *Istoria Universității Babeș-Bolyai*, Cluj-Napoca: Mega Publishing;
17. Sălăgean, M., (2012), Universitatea din Cluj între 1919 și 1944, in Gitta, O. (ed.) *Istoria Universității Babeș-Bolyai*, Cluj-Napoca: Mega Publishing;
18. Sigmirean, C. and Csucsuj, I., (2012) Universitatea "Ferencz Jozsef" între anii 1872-1919, in Gitta, O. (ed.) *Istoria Universității Babeș-Bolyai*, Cluj-Napoca: Mega Publishing;

## Websites

1. <http://biography.yourdictionary.com/werner-sombart>, accessed on 16/02/2013
2. <http://www.merriam-webster.com/dictionary/historiography>, accessed on 13/01/2013
3. <http://www.thefreedictionary.com/idealism>, accessed on 01/02/2013
4. <http://www.scoalaardeleana.ro/index.php?id=4>, accessed on 14/06/20
5. <http://thesaurus.com/browse/shop?s=t>, accessed an 11/04/2013

## Reviews

1. Revista Corpului Experților Contabili și a Contabililor Autorizați din România (The review of the Body of Experts and Licensed Accountants from Romania), January 2011, February 2011, June 2011, July 2011
2. 1921 – 2011 CECCAR 90 de ani de istorie (1921 – 2011 CECCAR 90 years of history), Bucharest, 2011
3. Album 85 de ani de la înființarea Corpului Experților Contabili și Contabililor Autorizați din România (Album 85 years since the establishment of the Body of Experts and Licensed Accountants from Romania), Bucharest, 2006

## Other resources consulted

1. Carmona, S. and Boyns, T., (2010), Accounting history research in Spain, 1996-2001: an introduction, *Accounting, Business and Financial History Review*, 12 (2), p. 149-155
2. Carmona, S., (2010), Esteban Hernandez Esteve: an appreciation, *Accounting, Business and Financial History Review*, vol. 12 (2), p. 187-202
3. Fărcaș, T. and Tiron-Tudor, A. (2011), Research subjects studied by the Cluj accounting school in "Brasov period", *Bulletin of Transylvania University in Brasov*, 4 (53), p. 99-108
4. Fărcaș, T. and Tiron-Tudor, A., (2011), The beginnings of Transylvanian Cluj Accounting School, *6th International Conference Accounting and Management Information Systems*, ASE, p. 916-938 available at: [http://www.cig.ase.ro/amis2011/fisiere/amis%202011.pdf?IDF=\\_blank](http://www.cig.ase.ro/amis2011/fisiere/amis%202011.pdf?IDF=_blank)
5. Fărcaș, T. and Tiron-Tudor, A., (2012), The Relationship Between The Development Of The Higher Education In Romania And The Accounting Profession, *Annales Universitatis Apulensis Series Oeconomica*, p. 56-65, available at: [http://econpapers.repec.org/article/alujournal/v\\_3a1\\_3ay\\_3a2012\\_3ai\\_3a14\\_3ap\\_3a4.htm](http://econpapers.repec.org/article/alujournal/v_3a1_3ay_3a2012_3ai_3a14_3ap_3a4.htm)

6. Hormonea, E., (2005/2006), Puncte de vedere privind clasificarea conturilor (*Points of view regarding the accounts classification*), *The Scientific Annals from the University, Alexandru Ioan Cuza*”, Iași
7. *Istoria CECCAR în imagini* (History of CECCAR in images), Bucharest, 2011
8. Silva de Serra Faria, A. R. (2008) An analysis of accounting history research in Portugal: 1990-2004, *Accounting History*, 13 (3), p. 353-382
9. Treisch, C., (2005), Taxable treatment of the subsistence level of income in German Natural law, *Accounting, Business and Financial History*, 15 (3), p. 255-278
10. Virtanen, A., (2009), Accounting gender and history: the life of Minna Canth, *Accounting History*, 14 (1), p.79-100
11. Vogeler, G., (2005), Tax accounting in the late medieval German territorial states, *Accounting, Business and Financial History*, 15 (3), p. 235-254