

# Accounting As an Academic and Educational Subject at the Academy of High Commercial and Industrial Studies of Cluj-Braşov (1940–1950)

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TEODORA VIORICA FĂRCAŞ,  
ADRIANA TIRON-TUDOR, GHEORGHE FĂTĂCEAN

## Introduction

**I**N THE first half of the 20<sup>th</sup> century the Commercial Academies, as higher education institutions, were relatively young organizations in Europe, most of them founded in the second half of the 19<sup>th</sup> century (Evian, 1940). In Romania, after the union of 1859 and the development of the social-economic environment, in which the schools of commerce emerged as secondary and superior institutions, there was a demand for higher education in the economic field. This wish was expressed already around the year 1859 but it was only in 1913 that was promulgated the law for the establishment of the Academy of High Commercial and Industrial Studies of Bucharest, the first higher education institution in the economic field in Romania (Promulgated by Royal Decree 2978 on 6 April 1913 by King Carol I). This accomplishment was possible after many previous interventions and discussions of the young Romanian officials, professors, alumni of the commercial schools and other cultivated people of the age with representatives of the Ministry of Industry and Commerce. They knew the international reality, and were seeing in the development of the economic higher education a way towards economic and social progresses. The founding of the Academy was difficult and pressure was needed from different groups because in the politics of Romania at that time the opinion concerning the utility of higher education in the economic field was divided between supporters and opponents of the idea (Vorovenci, 2010).

In Transylvania the organization of the superior education in the Romanian language, in the economic and accounting field, was possible only after the union with Romania in 1918. What actually happened in this province was the nationalization (the transfer to the Romanian government) of the existent institutions. This was the case of the Hungarian University of Cluj-Napoca, Ferencz Jozsef, of the Hungarian Academy and of the Superior School of Commerce (Evian, 1940; Gîdiu, 2012; National Archives, collection of the Academy of High Commercial and Industrial Studies). Thus, the Hungarian Academy of Cluj-Napoca was taken over by the Romanian state and in 1920 was founded the Romanian Academy of High Commercial and Industrial Studies of Cluj-Napoca, the second institution of this type in Romania. On 14 November 1920 this institution of higher education in the economic field, the first with teaching in the Romanian language on this territory, had its opening ceremony and started its activity (Popescu et al. 2010; Gîdiu, 2012).

Therefore, higher education institutions in the economic and accounting fields emerged in our country with the aim of preparing people for taking private initiatives in the industry and commerce or for becoming state officials. Accounting as an academic subject developed freely, influenced by the international trends. However, accounting itself was to become increasingly distanced from a very theoretical and mathematically oriented economics (Sanderson 1972, p. 202). At the beginning, accounting was in a subordinate position within universities, it was a part of the commercial sciences or it was considered as a part of business economics (Evian, 1940; Anderson-Gough, 2008). Starting with 1926 and until 1940, the legal-patrimonial view upon accounting was universally accepted and appropriated, by students and professionals alike. This view was developed in Romania by Professor Iacobescu from the Academy of Bucharest and by Sorescu, associate professor at the Academy of Cluj-Napoca. In the same stage, the accounting profession developed in the desire of the schools of commerce graduates, and afterwards of the Academies, to have their own regulated field of work, their niche. All these transformations in the accounting field were made against a political background characterized by a liberal regime. The initiatives did not come from the state but from intellectual groups of persons preoccupied by the development of the economic and social life of their country, and of course by their group interest (e.g. the accounting profession).

After 1940, the reality changed, as the Second World War and the establishment of the centrally planned economy at an international level would influence the accounting thought, practice and profession. During the first part of the mentioned year a new theory made its way into the Romanian outlook on accounting, Evian's pure economic theory, which created quite a stir in the scientific accounting community in Romania, and represented a real advancement of knowledge in this area. But the reality of the year 1940 was difficult in the Romanian national context. History struck this territory again, and a large part of Transylvania was given to Hungary, including Cluj-Napoca. In this context, the higher education institution in the economic and accounting field moved to Braşov, where it would stay all the period between the autumn of the 1940 and 1950.

For the Academy of High Commercial and Industrial Studies, this period was characterized by its efforts to continue to meet the scientific and didactic requirements, the requirements for the extension of the social and education spaces, the requirements for didactic works, special journals and books for the library, the requirements to organize student life in the best conditions. From the point of view of accounting, this is the period of its highest point of development, but also of its decline. New theories emerged, and the influence of the accounting personalities from Transylvania on the Romanian accounting thought and practice is most evident.

In what it follows we will present the situation of the Academy of High Commercial and Industrial Studies of Cluj-Braşov and the place of accounting within the Academy, during the mentioned period.

## 1. Methodology

**T**HIS ARTICLE is a longitudinal case study, an interpretative history of accounting in a zone with a particular socio-political and economic context. The aim is to emphasize the development of accounting as an academic subject and as a field of scientific research within the economic higher education institution in Transylvania. The study is based on archival data and on the literature. We have collected the data for the article from the collection of the Academy of Commercial and Industrial Studies of Cluj-Braşov, which we have analyzed during 6 months for a larger work, a PhD thesis on the subject of the development of accounting thought in Transylvania. This collection is available at the National Archives of the Romanian State in Cluj-Napoca. We also analyzed for this article the publications of the Academy of High Commercial and Industrial Studies of Cluj-Braşov, in order to establish the place of accounting as a scientific subject.

## 2. The academy of high commercial and industrial studies of Cluj-Napoca moves to Braşov

**A**FTER THE Vienna Dictate, by which Germany and Italy imposed territorial revisions, more precisely in September 1940, the Academy of High Commercial and Industrial Studies of Cluj-Napoca had to find a new location in Transylvania. The Romanian institutions had five days to evacuate the city. Given the existing conditions, the University of Cluj-Napoca was moved to Sibiu and Timișoara, and the Academy of High Commercial and Industrial Studies was moved to Braşov. The decision to move these institutions in different cities of the non-occupied territory was taken because none of the mentioned localities were prepared to receive all of them. Braşov was considered for the AHCIS because of its tradition in the economic and accounting education. The Academy carried out its activity in this location until 1950, when it was moved to Iași and later closed down by the communist regime (Pop, 2005; Gîdiu, 2012).

The relocation of the Institute to Iași was made under the pressure of political factors, and it was the result of a debatable decision, taking into consideration that, afterwards, Braşov asked that a higher education economic establishment be restored in this city of rapid industrial and commercial growth. The request was accomplished after exactly 40 years with the founding, in 1990, of the Faculty of Economic Sciences within *Transylvania* University. In Cluj-Napoca, the Faculty of Economics was founded in 1960 ([http://econ.unitbv.ro/default\\_ns.html](http://econ.unitbv.ro/default_ns.html) accessed on 10/11/2010).

### 2.1.1. The Reorganization of the AHCIS of Cluj-Napoca in Braşov

Rector Victor Jinga's speeches, from the beginning of the 1942/1943 and 1943/1944 academic years, offered us a comprehensive image of the situation of the AHCIS after moving to Braşov and of the overall context. After the exile, the situation of the Academy of Cluj-Napoca was worsened by an earthquake on November 1940 and then by the entry of Romania in the war. Consequently, in the first years of activity in Braşov, conditions were quite harsh and nothing was prepared for receiving the new education institution in this city. First of all there was no building for the Academy. For the first two academic years, the spaces that were made available for the courses and the chemistry lab were located at Dr. I Mesota high school. There were four rooms occupied by the students of the Academy, used in the afternoon for classes. The Braşov Chamber of Commerce allocated for the rector of the Academy and for the administration four other rooms and the basement for the library of the institution. Also, the Chamber of Commerce made available for the Academy their ceremony room, especially for the conferences of the professors (Jinga, 1942, OSE). At the end of the academic year 1941/1942, the Academy received from the Ministry of National Culture the right to use the building of Andrei Barseanu Commercial High School. Also, the institution received from the Romanian state two hotels, which were converted during the summer into dormitories for students, and two houses for the seminars (Jinga, 1942, OSE). All the academic staff was involved in the rehabilitation and preparation of the buildings during the summer of 1942, in order to start the new academic year in better conditions (Jinga, 1942, OSE). The problems regarding the buildings of the institution persisted throughout the entire period in which it functioned in Braşov (Gîdiu, 2012).

Even though the professors and students from Cluj-Napoca needed to rebuild the Academy in Braşov and their morale was affected by the exile and the war situation, with all the initial shortcomings, the Braşov period was a good one for the institution's re-organization, adaptation, innovation and modernization. The education institution, through its professors and students, managed to remain operational and to fight for education and science. Their activity was rich and supported by the desire to keep their national identity. The students were encouraged by the schol-

TABLE 1 Curriculum of the Academy of High Commercial  
and Industrial Studies of Cluj-Braşov (1940-1948)

Year of study	Subjects of study/departments
1940-1948	<p><b>Common topics</b></p> <p>Civil law and general notions of constitutional law  Economic geography  Political economy  <b>General and applied accounting</b>  Commercial mathematics  Statistics  Romanian language and correspondence  Two foreign languages (French, Italian, German and English)  History of commerce and industry  Hungarian language and correspondence (optional)  Political economy  Social policy and insurance  Applied chemistry and the study of the merchandise  Financial science and legislation  Private law  Commercial and industrial law  Currency, credit, exchange and bank technique  Commercial and industrial organization and techniques of transport companies  Logic  Steno-typing (optional)</p> <p><b>I. Economic, financial and social sciences section</b></p> <p>Political economics  Economic statistics  Cooperation  Financial science and legislation  Study of the company</p> <p><b>II. Public economy</b></p> <p>Economic geography  Economic statistics  <b>Public accounting and accounting expertise</b>  Cooperation  Finance  Social policy and insurance</p> <p><b>III. Private economy</b></p> <p>Organization and commercial techniques of companies  Economic geography  Applied industrial chemistry  <b>Industrial accounting</b>  Romanian language and correspondence  Physics with applications in commerce and industry  <b>Bank accounting</b>  Currency, credit, exchange and bank techniques</p>

SOURCE: Pop (2005) and Gădiu (2013)

arships received from the Ministry, from different companies and the from the Cluj-Braşov section of the Body of Chartered Accountants. The professors did not cease the publication of scientific works, books and manuals. This fact was underlined in *Observatorul social economic* (The social economic observer, the main review of the Academy), in 1943: “This factor of overwhelming importance (the exile) did not diminish the enthusiasm for work and did not diminish the scientific objectivity of the teaching staff members...” (OSE, no. 1, 1943, p. 95).

Besides the problems caused by the exile, by the earthquake and the entry of Romania in the war, the Academy of High Commercial and Industrial Studies of Cluj-Braşov also encountered the hostility of some state regulators. The Ministry of Education wanted to merge the Academy of Cluj-Braşov with the Academy of Bucharest, which practically meant to dissolve the Academy in Transylvania. The professors fought a lot for keeping the Academy where it belonged, in Transylvania, and even to move it back to its “native” town, Cluj-Napoca, after its liberation in 1944. They succeeded to keep this institution of higher economic education in Braşov, but it never went back to Cluj-Napoca because of political interests (Gîdiu, 2012). The authorities promised that the AHCIS would be moved back to Cluj-Napoca but, in fact, they never wanted to keep their promise. The situation was worsened by the communist regime imposed in 1945 which sought to dissolve all the institutions which were not in line with its doctrine. With the education reform of 1948, the Academy of Cluj-Braşov was transformed into the Institute of Economics and Planning (*Institutul de ştiinţe Economice şi Planificare “VI. Lenin”*), a first step towards its dissolution (Dumitrescu and Mircea, 1984; Pop, 2005; Gîdiu, 2012).

### 2.1.2. The Evolution of the Curriculum and the Number of Students

The academic year 1940/1941 could not start on time in the existent conditions. Enrolment lasted until February 1941 (Gîdiu, 2012). Classes were resumed in the format used in Cluj-Napoca, the curriculum of the Academy being constant during 1940-1948. The change of the curriculum occurred only in 1948 when the Academy was transformed into the Institute of Planning, and the change was drastic (Gîdiu, 2012).

Therefore, between 1940 and 1948, we find the same three sections as in the period the Academy functioned in Cluj-Napoca:

- I. Economic, financial and social sciences;**
- II. Public economy;**
- III. Private economy, which in 1944 received the name Industrial and banking section.**

The sections were organized like in Cluj-Napoca, in two cycles. The first cycle included the first and second years of study, in which general knowledge was taught. The second cycle included the third and fourth years of study, and besides the common subjects each specialization had specific ones. The curriculum of the Academy from 1940 to 1948 is presented in table 1. The subjects remained the same, only few changes in their name occurred, but in substance they were the same topics. For example, in 1945 the subject *Study of the company* changed its name in *Companies*; also the subject *Industrial accounting* became *Balance sheet* (Gîdiu, 2012).

In table 1, we presented the common subjects for all the four years of study, and for each specialization we only presented the specific subjects. It is interesting to emphasize that two of the three sections included special subjects of accounting and that all students took general accounting classes in the first and second year of study.

The education reform of 1948 changed the name and the organization of the higher education institution. It was the beginning of its demise. Under the transformations produced in the economic and social sector by the communist regime introduced in Romania in 1945, the education and



the entire Romanian organism entered a period of reforms. In order to correspond to the new economic reality, a planned economy in which the state controlled all the social and economic areas, the economic higher education institutions in Romania were transformed in Institutes of Economics and Planning, with a corresponding curriculum. Therefore for the academic year 1948/1949 the study years were reduced to three and the sections reduced to two: **Industrial** and **Commercial**. Particular subjects were introduced into the curriculum: Marxism-Leninism, dialectical materialism, industrial planning, commercial planning, planning of the national economy and, as a foreign language, the Russian language. Accounting had a permanent presence in the curriculum of the Institute, under the form of general accounting for the first and second years of study, and of the industrial or commercial accounting for the third year of study corresponding to the chosen specialization (Gîdiu, 2012).

The academic year 1949/1950 brought new changes in the structure of the higher education institution and reduced the number of the study years to two. The curriculum changed dramatically, and we find accounting in the department *accounting and economic calculation*, only in the first year of study (Gîdiu, 2012).

Regarding the students of the Academy, their number and attendance fluctuated because of the war conditions. Many of the students were conscripted in the army, left and never came back, or returned and resumed their studies. The students were financially and morally supported by the leadership of the Academy. For the ones who were conscripted in the army early exam sessions were organized, they could suspend their study year until they returned and start again from where they left it. Also, the best students were financed by the Academy and other supporters of this institution. Conditions were also created for the students from the other territories (Jinga, 1943, 1944; Gîdiu, 2012).

In the first stage, when the Academy moved to Braşov, it is evident to us that the number of students decreased, followed by a period of permanent growth until 1948. Enrolment in the Academy in this period was made on the basis of an examination, because the available places were limited, so we can suppose that the quality of education increased. In table 2, we presented the number of students that were enrolled at the Academy and the number of those that graduated each year. In his opening speeches of the academic years 1942/1943 and 1943/1944, Rector Victor Jinga informs about the number of students. We also found information about the number of students in the monographic works of Dumitrescu and Mircea (1984), and Gîdiu (2012).

TABLE 2. Number of enrolled students for the four years of study

Study year	1940/1941	1941/1942	1942/1943	1943/1944	1944/1945	1945/1946	1946/1947	1947/1948
Enrolled students	<b>1024</b>	<b>567</b>	<b>540</b>	<b>700</b>	<b>560</b>	<b>1128</b>	<b>1744</b>	<b>1492</b>
Graduates	<b>80</b>	<b>73</b>	<b>71</b>	<b>115</b>	<b>108</b>	<b>57</b>	<b>193</b>	<b>152</b>

SOURCE: *Dumitrescu and Mircea* (1984) and *Gîdiu* (2012)

From Rector's Jinga speech we found out that, out of the 567 students enrolled in 1941, 552 were Romanians; 10 Germans; 4 Hungarians; 1 Czech, and out of the 540 students enrolled in 1942, 523 were Romanians; 12 Germans; 3 Hungarians; 2 Czech. The majority of the students were from Transylvania.

### 2.1.3. The Professors of the Academy in Braşov

On its way to Braşov, the Academy also lost a significant part of its assistants and associate professors. The Academy started its academic year 1940/1941 with 9 professors. They were the ones that acted for the development of the institution and among them we identified two accounting per-

sonalities: Ion Evian and Iosif Gârbacea. The academic staff was completed during the academic year 1942/1943, so that at the beginning of the academic year 1943/1944 it consisted of 14 professors, 1 aggregate professor, 3 associate professors, 1 lecturer, and 12 assistants (Jinga, 1943, OSE).

In 1948 when the Academy was transformed into a Planning Institute, the academic staff was completed with many practitioners, who were trained by the state. Many of the professors and assistants were arrested by the communists for the ideas they had expressed in public and were considered to be against the regime (Gîdiu, 2012).

The rectors of the Academy during the period in Braşov were the following personalities (Pop, 2005; Gîdiu, 2012):

1. *Iosif Gârbacea* 1940-1941
2. Pavel Roşca 1941-1942
3. Victor Jinga 1942-1944
4. Gheorghe Dragoş 1944-1945
5. Nicolae Condeescu 1945-1947
6. Laurean Someşan 1947-1948

The deans of the Institute of Economics and Planning (*Institutul de ştiinţe economice şi planificare*) were (Gîdiu, 2012):

1. Augustin Tătaru 1948-1949
2. ştefan Tăşiedanu 1949-1950

The professors in this period represented the element that sustained the structure of the Academy. They carried out an intense scientific work, disseminated in conferences, mainly in the framework of the Institute created in 1943 with this specific objective, and in the publications of the Academy from those times. The subjects discussed covered many aspects pertaining to the socio-economic domain, accounting being one of the main points of interest in this period.

### 3. The scientific activity at the Academy of Cluj-Braşov

**T**HE ECONOMIC and Social Research Institute (*Institutul de cercetări economice şi sociale din Braşov*) was set up in February 1943. Its research subjects were: political economy; finance; companies; general accounting; economic history; statistics; commercial and financial mathematics; insurance; cooperation; currency, credit, exchange and the study of banks. These subjects, which were the subjects from the curriculum of the Academy, were grouped in two sections. Accounting was lumped together with companies, commercial and financial mathematics, insurance, currency, credit, exchange and banking.

The objectives of the Institute were:

- a) *To develop the interest for the economic and social issues and their research;*
- b) *To spread the knowledge of these problems in the outside world;*
- c) *To facilitate the study of the economic and social issues and also of all the other disciplines represented in the Institute;*
- d) *To deepen the knowledge of the subjects which were represented in the Institute and their practical application in the economic and social life* (Statutele Institutului de cercetări economice şi sociale, OSE, no. 1, 1943).

The members of the Institute were academic staff, external personalities accepted to present their work, and students. The Institute was responsible for editing the second edition of the review *Observatorul social economic* (The social economic observer). In the autumn of 1943, the Institute started its first series of communications. The communications for the year 1943/1944 were gathered together and published in a volume of 523 pages under the name *Economie teoretică, orga-*

*nizare, politică socială* (Theoretical economy, organization, social policy). In the autumn of 1944, it began a second series of communications which were also grouped in a volume (OSE, no.1-2-3, 1945, p. 244-245). In 1944/1945, 18 communications were presented; two of them were in the accounting field (OSE, no. 1-2-3, 1946, p.288-289). Therefore, during 1943-1946, 61 communications were given, gathered in three volumes totaling 1.779 pages (Pop, 2005). In these communications, a special attention was paid to the “complex problems of the economic entities,” which also included accounting (Pop, 2005):

- I.N. Evian – *Bilanțul unitar al întreprinderilor comerciale și industriale* (The unitary balance sheet of commercial and industrial companies);
- D. Voina - *Pozitia contabilității față de studiul exploatărilor economice* (The position of accounting in regard to the study of economic companies); *Reflexul mobilității bilanțului în contabilitate* (The reflex of the balance sheet mobility in accounting)
- D. D. Hașieganu – *Analiza bilanțului unei întreprinderi* (The analysis of a company balance sheet);
- O. Lungu – *Teoriile bilanțului* (Theories of the balance sheet).

In the same year the rector of the Academy also had the initiative to create an Institute of Modern Languages and a Pedagogic Seminary. The pedagogic seminary could only enroll students or graduates who had already taken the theoretical courses in pedagogy.

These initiatives, together with the publications of the Academy, significantly contributed to the development and diffusion of the scientific thought from Transylvania and, as we shall demonstrate it in the next subchapter, to the advancement and development of accounting thought. In a context in which resources were limited, the professors of the Academy, led by Victor Jinga, set aside important reserves of paper (Gîdiu, 2012) before the shortages of the war occurred, so that they would be able to publish their works and to keep the population informed and educated through their publications.

### 3.1.1. Accounting as an Academic Subject

During this phase, accounting as an academic discipline suffered some transformations affected by the intensive discussions between the two accounting schools: the one in Cluj-Napoca and the one in Bucharest. Between these dialogues, the Romanian accounting education was looking for a new perspective, an American perspective. This is demonstrated by the articles in *Observatorul social economic* (no. 1-6, 1947; no. 1-2-3, 1946), in which the attention is focused on the accounting subject in US universities. In this context, Rusu (OSE, no. 1-6, 1947, p. 41-49), who was an assistant, analyzed three accounting treatises from the USA and showed that accounting was seen as an individual science and not like an annex of other sciences. Accounting makes it possible to identify, to foresee and to solve problems in a company. A doctoral student, Alex Herlea, underlined in 1946 (OSE, 1-2-3, 1946, p. 293-194) the fact that the accounting course at Temple University in Philadelphia was offering an intensive professional education. The effort of the students was concentrated on the accounting domain, and all the other subjects were subsidiaries, representing only a field which helped the student to see the significance of accounting as a means of administrative control. This vision was also shared in Romania by the accounting professor from AHCIS Cluj-Brașov, Dumitru Voina, whose course was taught to the students of this institution. His perspective on accounting stood between the two accounting schools in Romania, the patrimonial one of Bucharest and the economic view of his colleague from Cluj-Napoca, Evian.

After moving to Brașov, accounting was organized in two sections: general accounting and public accounting. The main professor was Iosif Gârbacea. Together with him in the depart-



ment we also find Iovan Domilescu, for the practical course, but once that the Academy was moved to Braşov he did not follow it. He was replaced by Gheorghe Stoica until 1944. In 1942, Dumitru Voina, who also taught general accounting in Cluj-Napoca, was recalled and appointed professor for a second department of accounting. Dumitru Rusu was appointed as an assistant in the department, alongside Gârbacea, in December 1943, but because of the war mobilization he could not come to the Academy until the academic year 1945/1946. Octavian Lungu substituted him, starting with the spring of 1944. In the public section, Ioan Tarta was appointed as a substitute professor for the academic year 1944/1945. At the beginning of the academic year 1946/1947, the only assistant in Voina's department was Nicolae Penescu—for 600-700 students—, so professor Voina proposed the assistants Dumitru Rusu and Octavian Lungu, who now passed to this accounting department (Gîdiu, 2012).

In 1949 at the Institute of Planning, there was only one accounting department named *Accounting and Economic Calculations*, and its professors were Dumitru Voina and Iosif Gârbacea, with Dumitru Rusu and Octavian Lungu as associate professors.

TABLE 3. Professors, associate professors and assistant professors in the Accounting Department of AHCIS (1940-1950)

Name	Function	Year	Subject
Iosif Gârbacea	Professor	1922-1949	General and industrial accounting
Dumitru Voina	Professor	1936-1950	General accounting
Gheorghe Stoica	Substitute professor	1940-1944	General accounting
Dumitru Rusu	Assistant professor – associated professor	1943-1950	General accounting
Ioan Tarța	Substitute professor	1944-1945	Public accounting
Nicolae Penescu	Assistant professor	1946-1947	General accounting
Octavian Lungu	Assistant professor-associate professor	1946-1950	General accounting

SOURCE: *National Archives of the Romanian State, Collection of the Academy of High Commercial and Industrial Studies Cluj-Braşov*, file 115, folder 25, and Gîdiu (2012)

In this specific period two doctoral theses were defended at the Academy of High Commercial and Industrial Studies of Cluj-Braşov. In 1948, Dumitru Rusu and Mihai Manolache defended their thesis under the coordination of professors Dumitru Voina and Iosif Gârbacea, respectively. The subject of Rusu's thesis was in accordance with the discussions that governed the accounting thought of this period: *Este sau nu contabilitatea stiință?* (Is accounting a science or not?). Manolache's thesis reflected the preoccupation of the accounting practice of that phase: *Normarea Contabilității* (Standardization of accounting) (file 21, p. 24, 25). The two doctoral students actually carried forward the ideas of their supervisors.

### 3.1.2. Accounting Research

The academic staff carried out a comprehensive research activity in the accounting field. A large part of their works was published in *Observatorul social economic*, the economic journal that was "the most important and well-known in our part of the country and one of the best in the whole country" (Jinga, 1943, p.1), and in the Annals of the Academy (*Analele Academiei de Înalte Studii Comerciale și Industriale Regele Mihai I din Cluj-Braşov*). *Observatorul social economic* was published for 9 years in Cluj-Napoca, between 1931 and 1940. In the period 1940-1943 the publication of the review was

no longer possible because of the hard conditions of the exile, but in 1943 the journal was resurrected and published again in six annual issues. The Braşov period was scientifically very rich because this stage was characterized by the wish to reach a high level of research and academic life.

Both publications were under the tutelage of the Academy and were "(...) a constant stimulus to intellectual work and also an opportunity to record and verify the scientific opinions" (Jinga, 1943, p.1). Together with these two publications, we have also mentioned in the previous subchapter the volumes of communications of the research institute, which also included accounting topics.

In the two volumes of the *Annals* were published larger studies, and the ones regarding the accounting field drew on the latest data of "this science" (OSE, no.1, 1943). In the first volume of the *Annals*, which appeared in the autumn of 1941 and included works of the professors from 1939-1940, were published two very important studies in the accounting field. One that we have already referred to was I.N. Evian's study, *Teoriile conturilor* (Theories of accounts). This is one of the most significant studies from this period, a work that aroused many debates and discussions, which contributed to the development of accounting thought. The second accounting study published in this volume of the *Annals* was Voina's work, *Sfera și conținutul conturilor cu funcțiune interimală în contabilitatea sistematică* (Scope and content of accounts with an interim function in systemic accounting), a work that later was included in his *Curs de contabilitate generală* (General accounting course).

In the second volume of the *Annals*, which appeared in 1944, were published two accounting studies: Dumitra Voina's *Operațiuni de demarcare, regulatorii și rectificative la întocmirea bilanțului* (Regulatory and corrective operations in drawing up the balance sheet) and Iosif Gârbacea's work, *Rezerve tacite și bilanț fiscal în industrie* (Tacit reserves and the fiscal balance sheet in industry). This second volume included the work of the professors from the period 1941-1944.

For the specific period, given the large number of articles having as a topic different accounting issues, we found it useful to make a simple quantitative analysis. The objective of the analysis is to emphasize and underline the importance which was given to accounting as an academic and scientific subject.

### 3.1.3. An Analysis of *Observatorul social economic* (1943-1947)

In Braşov, 11 issues of the review were published. In these 11 issues, out of 276 works published, 42 were in the accounting field, which represents 15.22% of all the works. From a total number of 2,650 pages, 471 pages were devoted to accounting subjects, so 17.77% of the total number of the written pages, including also chronicles and reviews of accounting books. These relatively high percentages, 15.22% and respectively 17.77%, show that the professors in this period were constantly concerned with accounting, giving greater importance to the research in this field. Table 4 reveals a complex situation.

TABLE 4. The quantitative situation of the accounting works in the pages of *Observatorul social economic* (1943-1947)

Years	Volumes	Number of pages		Number of works		Work type		
		Total	Accounting	Total	Accounting	article	chronicle	review
1943	4	688	69	108	10	7	0	3
1944	3	634	87	60	9	3	4	2
1945	2	616	213	49	9	5	1	2
1946	2	624	79	46	9	2	3	3
1947	1	88	23	12	5	3	0	2
<b>Total</b>	<b>11</b>	<b>2.650</b>	<b>471</b>	<b>275</b>	<b>42</b>	<b>20</b>	<b>8</b>	<b>12</b>

Each article of this period had only one author. Some of the articles represented parts of larger works, published only partially in the journal because there were no funds to publish a book at that time. In table 5, we identified the authors who published in the review, the year when they published, and the number of pages of each article, as well as the accounting subject they discussed.

TABLE 5. Accounting articles in *Observatorul social economic* (1943-1947)

Name	Article title	Year	Number of pages	Subject
<b>Lupaș Semproniu</b>	<i>Universalitatea materiei contabile</i> (Accounting universality)	1943	3	General accounting
<b>Turdeanu Lucian</b>	<i>Controlul și coordonarea activității întreprinderilor de stat</i> (Control and coordination of the activity of the state enterprises)	1943	8	Control
<b>Voina Dumitru</b>	<i>Stabilirea rezultatelor prin mijloacele contabilității sistematice</i> (Establishing the results by means of systematic accounting)	1943	12	General accounting
	<i>Sectoarele de calcul ale contabilității</i> (Accounting calculation sectors)	1943	5	Public accounting
	<i>Contabilitatea publică și sistemul de contabilitate digrafic</i> (Public accounting and the double entry accounting system)	1943	20	Public accounting
<b>Rusu Dumitru</b>	<i>O reformă de normare a contabilității</i> (A reform for accounting normalization)	1944	54	Accounting normalization
	<i>Contabilitatea în programul de studii la Universitățile din streinătate</i> (Accounting in the curricula of foreign universities)	1947	8	Accounting education
<b>Gârbacea Iosif</b>	<i>Regulamentele germane de contabilitate</i> (German accounting regulations)	1943	6	General accounting
	<i>Revizorii experți în contabilitate</i> (Auditors in accounting)	1944	7	Audit
	<i>Influența italiană în contabilitate</i> (The Italian influence in accounting)	1944	6	General accounting
	<i>Bugetarea în contabilitate</i> (Budgeting in accounting)	1945	3	Budgeting
	<i>Aspecte din tehnica revizuirii contabile</i> (Aspects related to the accounting revision technique)	1945	12	Audit
	<i>Practica revizuirii contabile</i> (Practice of accounting revision)	1946	7	Audit
	<i>Aspecte din tehnica bugetării</i> (Technical aspects of budgeting)	1947	7	Budgeting

<b>Haşiegan Dumitru</b>	<i>Statistica întreprinderii economice și bilanțul</i> (The statistics of the enterprise and the balance sheet)	1945	36	Statistics
	<i>Studierea bilanțului cu ajutorul statisticii</i> (Balance sheet study by means of statistics)	1945	128	Statistics
<b>Manolache Mihai</b>	<i>Contabilitatea în învățământul economic superior. Studiu critic</i> (Accounting in the economic higher education. A critical study)	1945	27	General accounting
	<i>Cadrul de conturi în Austria</i> (The chart of accounts in Austria)	1947	5	Accounting normalization
<b>Lungu Octavian</b>	<i>Importanța sistemului de contabilitate în partidă dublă pentru sistemul public</i> (The importance of the double entry accounting system for the public domain)	1946	51	Public accounting
<b>Tarța Ion V.</b>	<i>Normarea contabilității</i> (Accounting normalization)	1943	12	Accounting normalization

Not all the authors were professors. Some of them were also students, assistants or doctoral students. Considering everything that has been written in the accounting field while the Academy of High Commerce and Industrial Studies carried out its activity in Brașov, we notice that the subject discussed most often referred to the balance sheet. At the same time, several works approached accounting subjects applicable to public institutions. The situation of the works is better synthesized in the table 6.

TABLE 6. Accounting approaches in *Observatorul social economic*

Areas	Approach		Number		Type of work			Approach	
	National	International	Works	Pages	Article	Chronicle	Review	Theoretical	Practical
General accounting	8	2	10	40	2	3	5	12	1
Budgeting	2	-	2	10	2	-	-	1	-
Public accounting	3	1	4	78	3	-	1	3	1
Financial statements	3	2	5	13	-	2	3	5	-
Statistics	3	1	4	165	2		2	3	1
Revised works	3	1	4	30	3	1		4	-
Duties	1		1	2	-	-	1	1	-
Control	1		1	8	1	-	-	1	-
Accounting education	1	1	2	28	1	1	-	2	-
Personalities	-	1	1	3	-	1	-	1	-
Accounting normalization	2	1	3	71	3	-	-	3	-
Audit	3	-	3	26	3	-	-	3	-

At a brief analysis of this table, it can be noticed that most of the published accounting works concerned general accounting issues. The approach for these works was theoretical and the majority remained at a national level. The subjects discussed were issues that concerned the accounting community at an international level in that period, subjects that were discussed also by the accounting profession in their congresses and at international events. These topics were related to the normalization of accounting at that time, the function of the balance sheet and statistical methods used for comparing the accounting results from particular fields of activity. Also featured were the Romanian principles and regulations, and the presentation of foreign models of accounting. There is also an important interest for budgeting and public accounting, considered as new trends in the accounting field of that time.

Accounting research reached maturity in this period, and this can be seen from the fact that the topics that are addressed had diversified. In this context, in the materials published in the review we see the interest for the place of accounting in the economic higher education in Romania. Examples of the accounting discipline in other Universities in foreign countries are also given, as we have already mentioned. All these works represent the manifestation of a certain maturity in the evolution of accounting thought on the territory of Romania.

## Conclusions

**T**HE INTEREST in finding a place for accounting as a science is noticed in Romania since the beginning of the 20<sup>th</sup> century with I.C. Pañtu's work, who attached accounting to mathematics. This discussion became more fervent after 1940 when a shift took place and accounting was regarded not only from its proprietor point of view. The industrialization and then the change of the entire political and economic context expanded the role of accounting. In this period accounting passed from a simple technique to a system of information. Accounting informs the shareholders and the stakeholders of the company. The preoccupation for the balance sheet, for the profit and loss account, is evident in the literature of the age. At an international level, the accounting authors and professors were preoccupied by the form and content of the balance sheet, by valuation in the inventory process and by the role of the profit and loss account. These were also the preoccupations of the Romanian accounting community.

Starting before 1940, during the period we analyze in this article two theories emerged in the accounting field in Romania: the patrimonial theory and the economic theory. This was not an invention of this country but a development of concepts already outlined in France and Germany. In this context, some disputes started between the supporters of the patrimonial view on accounting and the ones that supported an economic perspective. But, as Burchell et al. (1985) indicate: "Difficulties and disputes within accounting can engender accounting developments (...)." These disputes offered other researchers a fertile ground to devise their own theories and to develop accounting as a scientific subject.





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## Abstract

### Accounting As An Academic And Educational Subject At The Academy Of High Commercial And Industrial Studies Of Cluj-Braşov (1940-1950)

In the university environment, it is very important to understand the relationship of accounting with economics and also accounting itself through educational practices. In the beginning accounting was subordinated to mathematics and economics but afterwards it became distinct and created its own academic curriculum. This accounting history article reveals the evolution of accounting as an academic and scientific subject at the Academy of High Commercial and Industrial studies of Cluj-Braşov at the middle of the 20<sup>th</sup> century, when political issues led to big changes in the economic and social environment. The results of the article show that even if the entire economic, political and social situation was very difficult at that moment, accounting evolved under all its aspects. Therefore not all the contextual situations directly influence the evolution of thought in a negative way.

## Keywords

accounting as an academic subject, accounting history, education, Academy of High Commercial and Industrial Studies