

STUDY REGARDING THE ACCOUNTING ACTIVITY MATTER TACKLED FROM THE EFFICIENCY REQUIREMENTS

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ABSTRACT: The accounting activity depends on the general management which has as an objective to accomplish its functions within the organisation's financial and patrimonial area. Naturally, we can not talk about an efficient management without an efficient accounting activity. For this reason, the present paper tackles certain aspects which we consider that have to be established in order to get efficiency in the accounting field. The theoretical aspects are backed by the results of a selective scientific research with the purpose of knowing the respondents' opinion regarding the realities and perceptions over the accounting activity matter.

Key words: accounting, informational, training, interdependencies, ethics

JEL codes: M41, M53, L84, D21

Introduction

Reality demonstrates that the accounting activity's requirements are mistaken as attitude, as mentality, with the accountancy as a post-fact activity, purely historical, with the patterns well-grounded inside the managers' minds, when, actually, its purpose lies in the shaping of future. And underlining the necessity of the accounting activity to be considered from the perspective of changes, of the modern organisation's requirements, to be permanently adapted so that they meet the efficiency requirements, we cite Thomas Jefferson, an ex great president of the United States of America, which said: "*I fancy the dreams of the future than the history of the past*".

It is obvious that among the piles that support the organisations' management, we still find the accounting activity. The emphasis of the accounting activity's forecasting character can be accomplished or achieved only if the proportion between the historical character of data and information and their forecasting character changes radically. This restructuring and reorientation is characterised, as easily estimated, by a very special gravity and complexity, and the difficulties to accomplish it are considerable.

Consequently, we have tried to capture a series of matters regarding the adjustment to the new requirements, opinions, which can obviously be interpreted and developed, but not neglected, because, if they remain unsolved, the accounting activity will be nothing but a brake in the path of performance, debasing the efforts and professionalism of the people concerned about such issues.

The methodology of the scientific research

Taking into account the set-up objectives, our investigation has been made up of two consecutive researches: *a qualitative research of an exploratory nature and a quantitative research of a descriptive nature.*

By using the qualitative research of an exploratory nature one had as aim determining the set of hypothesis which were the object of the quantitative descriptive research that was to follow and setting up the following priorities for the research. The methods used in this preliminary research

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are the following: the analysis of secondary data, which requires the usage of the available data coming from different sources with focus on discovering shortcomings, ideas, solutions; interviews with specialists with the aim of obtaining further pieces of information from those relevant in the fields of finance-accounting; group reunions or focus groups.

Taking into consideration the location of development the research has been made *in the field*, and in what concerns the frequency of development, the research has been made *on occasion*.

In order to establish an adequate poll basis for the study, we used the data provided by the statistic Registry, the Chamber of Commerce, Industry and Agriculture and the National Office for the Registry of Commerce. Thus, we have obtained information regarding the names of the firms, address, telephone number, the name of the manager, being thus able to contact the potential respondents.

In order to set the sample we used the method of *random sampling*, which was based on a *fixed sample with restrictions* (taking into consideration the organisational restrictions, we decided upon a sample of 110 respondents). We can state that the sampling method consists of a combination between the *multi – stages sampling method* and that of the *non-proportional stratified random sampling*.

In the context of research the recollection of data has taken place at the headquarters of the firms that have been selected, the researchers being directly involved. We had a preference for the field research since some of the questions have been more complexes, the number of questions has been relatively high, thus choosing other methods (auto-administering the questionnaires, the phone or internet poll) being considered by the researchers as inadequate for it left room for more errors.

We consider that the most important margin of the conducted research is given by *the size of the sample* (110 respondents) and of the relatively high margin of error (9,4%) for a level of trust of 95%. However we feel the need to mention that when the size of the sample was determined one had in view the objectives of the research, considering that the study has a high degree of precision even if the sample is narrowed down. Another limit of the research derives from the choice made in completing the size of the sample, namely our choice for the non-proportional version. Regarding this aspect, we would like to argue that, even if by using the non-proportional alternative the subjects of the sample do not correspond to the statistic realities in what regards their weight on the total of firms in Sibiu county, we started from the hypothesis that certain strata, consequently that of the large, medium and small enterprises have a larger importance in the context of research, each of those having its own conceptions and perceptions. One must also specify that the basic objective of the selective scientific research has been to develop and test the instrument of research and not the precision of the estimates.

Considering the purpose of the completed selective scientific research, the distributed questionnaire was anonymous. The focus was not on a particular category of firms, as we tried to catch certain realities with the purpose of identifying the causes of the deficiencies declared at the level of the economic activity, as well as to formulate proposals in this field. From this point of view, the researchers based their opinions on the full confidence shown by the respondents who, thus, assured them of their full cooperation (see Cihureanu, Bălan, 2009).

„Real-time working”

We are falling on a position that requests knowing the situation of the company at any time and this needs a very rigorous control of the available resources. We feel the lack of essential reports to support taking some fair decisions. The need to have an integrated expert system which would provide controlled access, up to date information regarding stocks (stock turnover, operational control), home and bank, in one word – vital information for the business’ well-going – is essential. Real time working represents the premise of taking decisions when they are needed and not when “the time” has passed.

Therefore, for the accounting activity to meet the requirements of the modern organisations' management, the new *information and communication technologies* must be adapted and adopted.

The working coordinates of the accounting activity in the informational era, respectively the economy, the organisation and the knowledge-based management, the phenomena and processes' virtuality in the company, the functions' integration, real-time working, the expansion of certain financial-accounting concepts, the accountancy normalisation and adjustment (see Țugui, 2004), suppose giving up various traditional instruments and accepting others imposed by the modern organisations, respectively implementing the new informational and communication technologies.

This is needed even more since the accounting activity includes *projecting an informational system* that would meet the requirements of all information users because the company's informational accounting system is not perfect. The communication channels, the accounting informational circuits and flows, incorrectly defined, may generate problems and deficiencies – *selection, distortion, redundancy overload, lack of efficiency* – with negative impact on the accounting informational system and implicitly on the managerial process in general (see Balteș and Ciuhureanu, 2008).

Considering at least the above reasons, we consider the implementation of some *efficient information programmes, expert systems* (see Vasilache, 2003), *internet, intranet/extranet networks* in the accounting activity absolutely necessary, emphasising that creating an information system turns present companies into intelligent organisations, into organisations of the future, as foreseen by worldwide famous contemporary specialists, thus contributing to *getting useful information from the qualitative point of view, to eliminate deficiencies in the informational system, to improve the decision act and ensure a well activity development, to eliminate bureaucracy, to reduce the execution time for planning and projects, to facilitate the control's and audit's feed-back*.

This way only, the accounting informational system will become *complex, open, interactive, real-time*. Otherwise said, the implementation of the new informational and communication technologies enables the general management to become efficient, the accounting information therefore essentially contributing to the decisions establishment within organisations. Informational and communication technologies can no longer be regarded as calculation and record instruments, but as *management, forecast instruments*.

Considering the above mentioned, for starters, we have intended to discover, with the conducted research, *in what way the deficiencies of the companies' accounting informational system can be encountered*.

From the preliminary analysis of the formulated answers we have noticed that only two deficiencies are mentioned by the respondents to be highly encountered in their companies' accounting informational system, namely redundancy – 0.9% and overload - 3.6%. Most respondents claim that many of the deficiencies can be found in a very low measure: distortion – 41.8%, selection – 47.3%, redundancy – 50%, overload – 32.7%, lack of efficiency – 45.5%. Based on the gathered information, both the score for each type of deficiency of the accounting informational system and the global score have been calculated. After establishing the scores (1 – in a very small measure, 2 – in a small measure, 3 – neither, nor, 4 – in a large measure, 5 – in a very large measure) for the five types of deficiencies, the following conclusions can be expressed: distortion (score 1,82), selection (score 1,71), redundancy (score 1,71), lack of efficiency (score 1,88) are deficiencies which characterise in a small measure the companies' accounting informational system and overload has the highest score (2,40), this one having a medium level of appearance.

As a general conclusion, based on the global score (1,90), it can be stated that the shown deficiencies characterise in a small measure the accounting informational system of the companies included in the test sample and therefore the hypothesis launched before the research (*Deficiencies are present in a small measure*) in being confirmed.

In order to find out the types of expert technologies used in the accounting activity, the question "Which of the following expert technologies are used / implemented by your company in the accounting activity? Which are the main reasons for using them? Which are the main reasons for NOT using them?" was introduced into the questionnaire. After processing the information we have formulated the following conclusions:

- on a 100% proportion, companies use computer-based programs in the accounting activity. The main reasons mentioned are the following: the automatic data processing, the rapidity, the safety, the possibility of making a more efficient control;
- expert systems are employed in the accounting activity by 13,6% of the companies, because of the following reasons: balance's analysis, audit planning, reports' accomplishment, tax planning, establishing the profit tax, financial planning, legislative solutions. The reasons why the other 86,4% of the companies do not employ expert systems are the following: high costs, inadequate training, their practicability is not known, the company is too small;
- the internet is used in the accounting activity by 60,9% of the companies because of the following reasons: the possibility of information publishing, it reduces the communication costs, it offers the possibility to send the fiscal declarations, it is excellent for informing. The reasons why the remaining 30,1% of the companies do not use the internet in the accounting activity are the following: the uncertainty, the cost, the lack of utility for the company, the preference to communicate in writing;
- regarding the intranet/extranet, 23,6% of the companies use this technology because it reduces the transmission and reception time of the accounting information, it fosters the control of the financial-accounting documents' circulation, the accounting personnel can focus their efforts on other directions than printing and stocking the financial-accounting documents, it provides a better informing. The reasons why the other 76,4% of the companies have not implemented a intranet/extranet network were: the cost, uncertainty, the company is not big enough, the personnel's lack of training, the company does not need a technology.

As a conclusion, the hypothesis launched before the research (*Companies use in their accounting activity at least one type of informational technology, computer-based programmes having the highest frequency*) is being confirmed.

Professionalization

It is not enough to have a high technology in the accounting activity if the ones who use it are not capable or interested in interpreting the results, in offering solutions. Therefore, a second problem lies in the pronounced professionalization of employees and managers in the accounting field, because, as Dave Ulrich used to say: *The intellectual capital has to be the most valued asset of the company. In order to benefit from this asset, the company will have to find ways to earn the employees' commitment so that their hearts, minds and souls to be set upon the company's objectives.*"

Nowadays, there are a great number of economy graduates, overqualified and completely inexperienced. Under these circumstances, a basic request of the human resource adjustment to the accounting activity performances refers to the *accounting professionals training*, that will offer them the knowledge and abilities necessary to their task and responsibilities.

"The professional accountants have a great responsibility for the entire country, because they manage the data quality necessary for the enterprise's leaders, economists and investors so that a climate of trust can be established...they have to appreciate the current realities and to draw up better fundamental strategies of the future, as well as their development, according to the standing international and European norms" (Condor, 2003, p.527).

The Body of Expert and Licensed Accountants of Romania (C.E.C.C.A.R.) understood the necessity of the staff's professional training; therefore they issued the Norm no.38 regarding the continuous professional development of the professional accountants. This norm is in conformity with the International Education Standard (IES) no.7, issued by the Accountants' International Federation (I.F.A.C.) which stipulates that member institutes have to implement a Continuous Professional Development (C.P.D.) conceived as an integral component of the status held by the professional accountant in the economy field as well as in the society.

In order to maintain a professional training, any C.E.C.C.A.R. member must continue the professional training, by a minimum of 120 hours of professional training or equivalent units for a period of three years. These hours imply taking part to courses, filling-in certain e-learning programs, writing some technical or methodological articles etc.

Executive and non-executive managers must also be trained to handle new responsibilities, to minimize inherent transition risks, but, more especially, they have to be an example for all employees. Managers must understand exactly what they are going to adopt. "Managers need more general training and less technical training. They should be trained to understand the impact of IFRS will have on their companies, to ask the right questions and ask for the right information" (Graham Dugan, president of the accounting training company Emile Woolf International). High-level training is generally performed outside, and not by auditors from the company's accounting team. "The inner team has to very strong, as far as technical problems are concerned and therefore it is not experienced enough to develop training and communication strategies for knowledge transfer promotion. This is an area which has its own experts" (Caroline Clarke, member of the top managers' team that handle the IFRS training in Price Waterhouse Coopers) (see Newing, 2004).

For the accounting activity to adjust to the permanent changes characterising the business environment, the company will require specialists characterised by: *reactivity*, namely the ability to perceive and quickly react to the environment's changes; *flexibility*, namely the ability to shortly adapt to the happened changes; *creativity*, as a possibility of finding innovating solutions and to put them into practice. From the point of view of these characteristics, *the building-up of a competitive team should be the general manager's first priority*, even before establishing the company's strategy.

The previously captured opinions represented the objectives of the conducted selective scientific research, the following questions having been introduced into the questionnaire: "How much do the company leaders know about accountancy?", "How much do the company leaders attend training programmes in the accounting field?", "How much do your company professional accountants attend professional training programmes in the accounting field on the company's expense?"

After processing the information gathered for the first question, the following information was obtained: 4,5% of the managers have information in a very small measure, 21,8% of the managers have information in a small measure, 17,3% have information in a medium level (neither in a small, nor in a large measure). The level of knowledge in the accounting field is high for 39,1% of the top managers, and for 17,3% of them the level of this knowledge is very high. Unfortunately, this outlines a high percentage of top managers who have knowledge in the accounting field in a small or medium measure. We believe that this situation should be fixed since companies should have a management that would ensure them economic viability. The score for this question is 3,43 (from 1 – in a very small measure, to 5 – in a very large measure), therefore the launched hypothesis (*Top managers do not have much knowledge in the accountancy field*) is being invalidated.

As noticed from processing the information obtained at the previous question, the knowledge that managers have in the accounting field is rather scarce. But are they really interested in perfecting this knowledge? By processing the information for answering this question, it is outlined that managers from 47% of the questioned companies attend training programmes in the accounting field in a very small measure, 26,4% of the companies send their managers to such

programmes in a small measure, for 7,3% of the companies attendance is medium, 15,5% state that attendance is made in a large measure and for the managers of 3,6% of the interviewed companies it is very important to be permanently up to date to the accounting field.

The previous analysis revealed the fact that the managers' level of knowledge in this field is low and that most managers are not interested in training. Consequently, we can only notice the Romanian managers' lack of interest in the accounting field.

By associating some entry data to the analysed question, it came out that big company managers have the highest participation frequency to training programmes in the accounting field (58,3%). Moreover, it was outlined that managers of the companies in industry are the most interested in such programmes (29,7% - in a large measure and 8,1% - in a small measure), followed, at a considerable distance, by the leaders in the service field, and for the companies' managers in the commerce field it is almost inexistent (66,7% - in a very small measure, 28,9% - in a small measure).

As far as the companies' availability to bear the professional training programmes is concerned, the processing of the information shows that the great majority of companies (38,2%) are willing to bear this expenses in a very small measure, which is not surprising since accounting is often considered to be something necessary for not getting fines and not as something needed for efficiency. 30,8% of the companies bear the training expenses in a small measure, 10,0% of the companies believe that these expenses are bared neither in a small, nor in a large measure, 15,5% offer access to training programs for the accounting staff, bearing the expenses in a large measure and only 5,5% are aware of the importance of the staff's permanent training, thus bearing the necessary expenses in a very large measure.

The score for this question has a 2.19 value (from 1 – in a very small measure, to 5 – in a very large measure), and thus the formulated hypothesis (*Companies bear the expenses for training programs in a very small measure*) is being confirmed. Moreover, nowadays, this is the reality characterizing the Romanian companies.

For detailing, we have tried to discover in what way *the company's category influences the availability of bearing the accounting staff's training expenses*. The analysis of the information shows that the majority of the small-scale enterprises (58,8%) and small companies (50,0%) bear the expenses related to the accounting staff's training in a very small measure. Even for the medium-sized and big companies this type of investment is useless, 20,7% of the medium-sized companies bearing them in a very small measure and 27,6% in a small measure and 33,3% of the big companies bear them in a small measure. However, half of the big companies say that they are willing to offer free training programs in a large measure (25,0%) and in a very large measure (25,0%), while 27,6% of the medium-sized companies would bear the expenses in a large measure and 6,9% in a very large measure.

Generally, it can be noticed that companies are not interested in the accounting staff's training. We believe that this conception should change since, in our opinion, a competitive accounting activity could make the difference between success and failure.

Perfecting interdependencies between the financial-accounting function and the other functions of the company

Third of all, we are talking about the importance of perfecting the interdependencies between the financial-accounting function and the other functions of the company, which is absolutely necessary to formulate adequate predictions.

There are unquestionable relations between the financial-accounting function and the other functions of the company (see Bogdan, 2004), which derive from the necessity of securing the capital at the lowest possible cost, correctly structuring the potential costs and benefits, securing the balance between receipts and payments, establishing certain profitable policies, constantly

improving the human resources etc., all of these having accounting implications which cannot be avoided when you have in view the improvement of the company's value.

Therefore, the necessity to perfect the interdependencies between the financial-accounting activity and the other activities of the company comes along, as:

- with the activities that assist its development under the best conditions, the financial-accounting function helps ensure the continuity of the company's activity under efficiency circumstances, having an active and decisive role in how resources are assigned and used, in how methods and procedures to get performance, to maximize the company's value are established;
- the investment decision financial-accounting component for research and development is decisive at all levels;
- the ones involved in the activities that form the production function must have a minimum of knowledge at least as far as the cost and capital turnover is concerned;
- the activities that form the commercial function can no longer develop in the simple way of the controlled economy, but they have to be reshaped so that they are developed under efficient financial circumstances;
- by the personnel function the company has to make sure accounting professionals, the financial manager, meet the efficiency requirements.

With the purpose of knowing the importance of the financial-accounting function for the company and the opinion regarding the interdependencies between them and the other functions, we have formulated the question: "*Do you believe there is a relation between the financial-accounting function and the other functions of the company...*"

As a conclusion, the majority of the people interviewed (49.1%) believe that there is a strong relation between the financial-accounting function and the other functions of the company and 37.3% state that this relation is very strong. 10.9% of the people interviewed believe that there is a medium relation and only 2.7% of them consider this relation as weak. None of the persons interviewed believe that the relation is very weak. The score of the answers is 4.21 (on scale from 1 – in a very small measure, to 5 – in a very large measure) and therefore, the advanced hypothesis (*There is a very strong interference level between the financial-accounting function and the other functions of the company*) is being confirmed, which leads us to the conclusion that the great majority of the persons interviewed are aware of the fact that the company's activities need to be sized, speaking from the accounting and financial points of view.

The accounting activity and ethics

Fourth of all, we must also mention the role of the accounting activity in business ethics which appears if one of the objectives consists of building a *true and fair view*, extremely important in the company's relations to the ones who request accounting information.

The role of the accounting activity in the business ethics pretty much depends on what accountant professionals consider being creative and innovating, on what managers want to offer the accounting information users from the outside and more especially on what they want to get from providing this information. The following question, therefore, outlines: "*Is the accounting creativity and innovation a fraud?*" We believe not, since using creativity does not involve an absolute breaking of law, but it is rather a matter which involves interpretation, utility and last, but not least, business ethics.

Being creative means knowing how to explain, to have opinions, to comply with the Code of Professional ethics, to emphasise the positive role of the accounting activity in the business ethics, and also to know how to put yourself at the limit between legality and fraud. We do not deny however the fact that the creative accounting activity enriches the financial situation's image, the company's performances, reality is distorted, the true and fair view, too (see Ciuhureanu, Balteş, 2009).

Moreover, our positive attitude was unfortunately shadowed by the results obtained from the selective scientific research. Under these circumstances we can only ask ourselves how business partners can trust the accounting activity of the Romanian companies anymore.

Most of the respondents (over 73%) believe that the accounting innovation and creativity is not a fraud, these ones expressing either their disagreement, or their total disagreement in this matter, and 15,5% of the managers have a neutral opinion regarding creativity and innovation. Only approximately 10% of the respondents believe that the accounting innovation and creativity create fraud. As a whole, based on the score calculated for this question is 2,05 (from 1 – total disagreement, to 5 – total agreement) we can estimate that managers do not agree with the statement, the hypothesis formulated at the beginning of the research (*Managers do not agree with the statement “accounting innovation and creativity is a fraud”*) is being confirmed.

We notice that 65,5% of the questioned organisations resort to creativity and innovation in the financial-accounting activity and only 34,5% do not resort to such techniques. Very important are however the reasons why companies use creativity and innovation in the accounting activity, reasons which reflect the two sides of creativity. So, the reasons why companies use the creative practices of the accounting activity are divided as it follows: for 32% of the companies there is the desire to avoid taxation; 43,1% of the questioned companies are interested in getting additional financing sources; 36,1% use creativity and innovation when they are forced to give accounting information to some external users and 51,4% of the interviewed companies which use the accounting creativity and innovation mention other reasons as well. We mention that the total is higher than 100% because the formulated question had multiple answers.

In the *other reasons* category, there have been mentioned: the legislative contradictions; legislative interpretations; personal professional reasoning; diminishing the working volume; manipulating the financial result for not paying dividends out of the stockholders' wish.

From the research, *the main reasons why companies do not resort to accounting creativity and innovation* can also be depicted: correctness; fear; the existence of major risks; the existence of certain internal and financial auditors; foreign stockholders; etc.

As a conclusion, the hypothesis launched before the research (*Most of the companies resort to creativity and innovation in the accounting activity*) is being confirmed. We can also notice that most of the organisations resort to such techniques for negative purposes. Therefore, we can only rest wondering how the accounting principles are being complied with, whether we can still talk about a faithful image or “users, watch out!”

Final conclusions

Conceived as a social practice, the accounting activity finds itself in the situation of treating its product as a compromise between social protagonists' expectations and exigencies, between the demand and offer for accounting information. It will have to reject old beliefs, to find an adjustment between the demands imposed by legislation and the ones imposed by the general management, to focus on performance in order to determine accurately the actual profitability and to foresee the future one.

In the contemporary era, dominated by interest, the company shall not resist if it does not have a rigorous, but creative structure, based on professionalism, which gives it the power to decide. And since it, “*the accounting is the impartial judge of the past, the necessary guide of the present and the indispensable counsellor of the future, in every enterprise*” (J. Fr. Schar), and “*that who wants to give financial advice must know the CITY'S RESOURCES, their nature and size, in order for him to add the ones that are missing and increase the ones that are not enough; moreover, that must know the CITY'S EXPENSES, in order for him to cut the unnecessary ones and lower those in excess*”. (Aristotle), we believe that the accounting activity is an image of the future of the company's ability to make decisions that could minimize the risks and secure continuity under profitable terms. The only condition is to have an efficient accounting activity.

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