

# **PARADIGM OF ACCOUNTING CHANGE**

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**Abstract:** The words and phrases swap with each other and the apparent stability of a word's meaning sometimes change in time. This explains why the generic term of accounting is used when referring to the qualities attributed to accounting, but also when it comes to organizing financial accounting function within the entity, and when referring concretely to keeping a double record with its specific means, methods and tools specific, respectively seen as a technical accounting. Speaking about the qualities of accounting, but also about the organizational form it takes, we note that there is a manifold meaning of the word accounting, which is why the purpose of this article is to demonstrate that the paradigm shift aimed at a new set of rules and if the rules changes, then we can change the very purpose of accounting.

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## **1. INTRODUCTION**

Today, the whole world is dominated by economies globalization, which involves the interaction of material, human and financial resources especially at international level. Thus, transactions carried out by economic entities become more geographically dispersed, complex and numerous. In this context, two questions appear, namely the homogeneity and comparability of information and then the opportunity of information processing and transmission in a globalized accounting area.

We believe that the answer to the first question begins by identifying the qualities attributed to accounting: An art? A technique? A Science? A social practice? Business language? and a new perspective is to be considered a "knowledge-based accounting." Although controversial in the literature, we consider that each of these qualities may be conferred by its valences acquiring accounting information, a social complex, multilateral and multidimensional.

Another question that arises is the one regarding the clarification of the position occupied by accounting: is a technique or service? Is the accounting outsourcing following the principle of accounting services outsourcing or a pro-bono activity? The two aspects

arising from the organization of the financial accounting function have to be clarified because the distortion of accounting concepts lead to oscillation between legality and illegality.

## **2. FACTS AND CONTRADICTIONS IN PLACING ACCOUNTING IN THE SCOPE OF KNOWLEDGE: FROM ART TO BUSINESS LANGUAGE**

Transactions carried out by economic entities become more geographically dispersed, complex and numerous, that is why the question of uniformity and comparability of information arises.

The response begins by identifying the qualities attributed to accounting: An art? A technique? A Science? A social practice? Business language? Although controversial in the literature, we consider that each of these qualities may be conferred to it as we specify below.

### **2.1. ACCOUNTING AN ART**

In the general sense, according to the Dictionary of the Romanian Language, art expresses particular skill in an activity, skill, craftsmanship.

If we analyze the accounting definition given by Stefanescu (1874), we note that art and accounting are converging because they involve the acquisition of knowledge, skill and judgment required to reflect the economic entity in financial and accounting terms.

Accounting as art began with the development of the double game concept and it was developed over time, it is present in most definitions in the literature. We refer to some of these definitions below.

While Gagnon et al (1986) "considers accounting as the art of recording and systemizing the monetary value and the financial events of commercial transactions in a significant way, of preparing the accounting documents and interpreting the results" ESNAULT & Hoarau (1994) bring to attention two aspects of accounting as art. On the one hand, the authors regard human talent and skill as an art that is based on some empirical knowledge. From this perspective, accountancy is the art of measurement, classification and registration of data, which are numerically expressed, data involved by events that have not affected businesses. The second issue considered by the authors attributes art to nature, and accounting is defined as a creation of man, because through it concrete phenomena are represented in an abstract way.

The upward trend of user interest for the information provided by accounting confer a creative aspect, found in the following definitions: the art of forging/ faking stock (Bertolus, 1988); art to calculate benefits (Lignon, 1989); Art to present a balance sheet (Gounin, 1991); art of putting money aside or provisions (Pourqueri, 1991); a fine art (Ledouble, 1993).

In our view, conferring the attribute of art to accounting is based on two arguments:

- accounting involves the acquisition of knowledge, skill and judgment required to represent the reality of the entity's financial accounting;
- mastery of the professional accountant, which involves choosing the best accounting policies.

### **2.2. ACCOUNTING, A TECHNIQUE**

In usual language, the term technique represents all the procedures employed in the practice of a profession, a science.

Capron (1994) considers accounting as being a technique that allows, through numerical data gathering and their organizing into a coherent whole, showing the activity and results of an enterprise, and more generally of an organization. The author assumes that being viewed as a technique, accounting loses its neutrality because it is part of an information system led by a bundle of political and social stakes.

ESNAULT & Hoarau (1994) assigns to accounting the status of a "technique for collecting, processing and analyzing information, applied to economic and legal events of the companies."

In another approach, Colette & Richard (1992) defines accounting as a technique of observation and control of the economic activity of the enterprise, which is based on continuous recording correlated to, because of the principle of double entry, the assembly of financial internal and external flows of the company .

A careful analysis of the definitions presented reveals that, the technical status is assigned to accounting as a result of its implementation in accounting theory in order to obtain financial accounting information.

Walter Coutre criticize the technical status given to accounting and argues that for the narrow minded practitioner accounting is obviously a technique that is mechanically repeated according to predetermined rules or schemes; while for the scientist and deep thinker, accounting becomes indisputably a subject of serious research. The author argues for assigning the status of science in accounting because accounting as a science presents the utmost character of a logic system of certain statements which are controlled at the maximum extent possible.

We believe that this criticism is intended only to highlight the prevalence of science over technique and does not underevaluate the quality technique given to accounting because accounting includes a set of procedures in order to provide users with information on the financial statements. In our view, the status of technique assigned to accounting is also explained by the specific accounting procedures, which doubles the digital information with financial accounting information, need by users in decision making.

### **2.3. ACCOUNTING, A SCIENCE**

In the general sense, science is a systematic knowledge about objective and subjective reality. Another meaning of the term science, according to Larousse encyclopedic illustrated dictionary, is that of a system of knowledge with a specific objective and its own method.

In literature, the status of science given to accounting has generated many divergences.

Lauzon (1985) criticizes the status of science given to accounting, talking about the lack of openness and universal value of accounting, and also about the fact that its postulates, methods of measurement and objectives are not necessarily based on objective and verifiable relations.

Ristea (1994) discusses about the controversies raised by the scientific quality of accounting in the fact that opponents "link accounting principles to specific techniques and precise rules of accounting practice. In this way, the authors lose sight of the fact that the principles and methods remain the same, but their application differs from case to case." Convinced partisan of the scientific vocation of accounting, Ristea states that "the act of observation and representation belonging to accounting techniques can not be dissociated from scientific theory".

Contrary to the emergent approach taken by Lauzon, Kuhn (1970) demonstrates the quality of science, attributed to accounting, based on the existing theories in accounting. In his view, theories or paradigms are universally recognized as scientific achievements, which for a time, provide model problems and solutions to a community of practitioners.

Identifying paradigms in accounting became a priority for Kirkegaard (1988) and ESNAULT & Hoarau (1994).

ESNAULT & Hoarau (1994) identifies the following paradigms in accounting principles: inductive, deductive, predictive, behavioral and economical.

- inductive approach involves developing theories by generalizing observations provided accounting practices;
- deductive approach is to define the objectives of which are preliminary inferred postulates, conventions, rules and accounting methods;
- predictive approach is based on the predictive capability of methods and accounting rules;
- behavioral approach refers to the impact that publication generates accounting information on the user, emphasizing relevant information;
- Addressing economic information is a prerequisite granted to the status of economic good information.

Unlike ESNAULT & Hoarau, Kirkegaard (1988), argues that accounting evolution is moving from one paradigm to another representative and identifies three paradigms: the paradigm of treasurer, accountant and manager.

1. The first paradigm (treasurer paradigm) is specific to the type of economy in which settlements are carried out exclusively on a cash basis. Therefore, the questions of this model will circumscribe the origin, destination and the balance of cash. Its limit, generated by the introduction of credit and exchange tools, has led to the adaptation of the model, maintaining the paradigm;

2. The second paradigm (accountant paradigm) includes that of a treasurer, and was developed with the emergence of accounting language. This has as a foundation the accounting officer responsible for the origin and destination of cash and the treasurer, whose responsibility is limited to the collection and payment of transactions;

3. The third paradigm (manager paradigm) is founded on the cash-accounting and accrual-accounting torque. Compared to the previous paradigm, it includes in addition to the accountant and treasurer, the manager considered important in decision making. It is also considered an accounting model based on the development-oriented needs of users.

The scientific nature of accounting is supported by Sombart on the following explanations:

- accounting's social utility and its applicability regardless of time and space;
- accounting's differentiation, as founding it on the law and distinct principles, thus differentiating it from other fields of knowledge;
- accounting's intelligibility, for any person wishing to be trained in this area.

Partisan of the scientific theory of accounting, Capron (1994) argues indirectly that accounting professionals are holders of a special science, strengthened by a competence that has been socially validated.

The approach taken by Colasse (1995) in viewing accounting as a science is based on its three-dimensional utility: explanatory, normative forecasting:

- Explanatory as it facilitates comprehensive explanation of specific aspects of accounting practices;
- normative, justified by accounting-practice evaluation;

- forecasting, as it anticipates the settlement of issues in accounting.

Accounting is appreciated by economists as being a scientific subject. To Say, accounting is a true economic science because it helped to underline the circuit flows and exchanges between different companies while quantifying flows.

The option, favorable to seeing accounting as science, was manifested in the national literature. In this regard, Petrescu (1901) considers accounting "science researching and studying the most suitable systems and methods for keeping the accounts and exercising some control". Likewise, Ristea (1994) considers that accounting as a science is justified, taking into account that this is a system of principles underlying the accounting model of knowledge and management.

Of course, these can be supplemented by other distinguished Romanian professors, who by solid and scientific arguments defined and consolidated accounting as scientific discipline, they developed concepts, principles and rules on the subject and method of accounting, classification of accounts, cost calculation.

Its scientific status is conferred to accounting by its research methods. In this area several types of research are known. Colasse (1995) offers a three-dimensional presentation of them: basic accounting research, applied research and regulatory accounting research.

Basic accounting research aims at accounting as a historical, social and organizational phenomenon. The aim of this research is to answer the following questions: how do concepts and methods appear and evolve? Is accounting information production adjusted to demand? What is this request: Who are the applicants? What information do they need? What is the impact of accounting information on the decision making process? Entities have an accounting policy? and so on.

Accounting applied research aims at improving the instruments of accounting. With respect to this research, Colasse identifies three categories: research aimed at integrating to the perimeter of accounting-modeling of the fragments of organizational reality not subject to it; research papers aimed to adapt shaping new requirements, some researchers of new or specific current; and research papers studying the possibilities of renewing the accounting processing of new technologies, in particular computer.

Normative accounting research has as its premise the accounting normalization process which contribute to the emergence of theories and hypotheses and checking accounts. From the methodological standpoint, this research covers the following modes of expression: the national accounting theory, the theory represented by generally accepted accounting principles and that represented by the conceptual framework of accounting.

Based on careful analysis of the arguments and counter arguments on the vocation of accounting science, in our opinion, accounting is a science that has acquired this status within a period of millennia, in a slow, sinuous, but steady manner.

## **2.4. ACCOUNTING, SOCIAL PRACTICE**

The approach of giving the quality of social practice to accounting, has as foundation the semantic approach to the two words. The term practice means applying practical and effective verification of theoretical knowledge in any field. The term social expresses membership in a particular social group in society. By combining the two explanations we conclude that accounting as a social practice approach envisages that information produced and validated by accounting is intended for users and consequently, the usefulness of accounting.

The usefulness of accounting, in the view of Capron (1994) exceeds the complement function of financial management and accounting identifies three social functions, namely:

- function of trust between actors of social life and which is explained by the underlying mutual benefit of simple transactions between business partners. The complexity of the transaction stretches justify confidence on financial and accounting documents. Although not circumscribe its purpose, aims and consent of the accounting entity management of good management;
- auxiliary power function, whereby, the entity's management based on information provided by accounting decide regarding relationships with other economic partners;
- act as a mediator in social relations and promoting negotiations between the protagonists, the relational information that brings accounting, enable social dialogue.

In another vision, Boussard (1984) analyzes the vision of accounting as a social practice based on the effects they produce, thus giving it three ways, namely:

- idealist philosophical sense that the author calls it "teleological" and that the accounting is organized for a specific social purpose;
- the sense of ethics under which accounting must follow a certain conduct and ethical obligations of the entity representing the accounting profession;
- joint meaning is considered compromise between teleological and the deontological sense.

Consequently, the status of social practice, accounting involves three actors: producers of financial information, the accounting profession and users of financial information.

Accounting information producers are interested to occupy a place as important in the establishment. Capron (1994) considers that, in production accounting, the accounting profession, represented by accountants play a fundamental role, which they consider high priests of ritual accountant, and a discreet and effective pressure group. Their function review and assessment of the entities of accounts, certification of accounts and social organization of accounts, is complemented by the analysts and advisers for management entities.

The users of accounting information provided, the third category of actors are diversifying with the development of society as a whole. Capron notes that although "accounting language appears as a cipher booked a circle of initiates, the number of its users is growing." The problem that arises is that each user presents different and contradictory interests. But that alone will answer them is accounting because it has a specific language, unique and common.

In the context of a direct proportion between the users of financial information and their interests, but the interests inversely utilized and their homogeneity, we wonder if the language remains the single sheet, or multiply depending on interests. The answer offered by Capron is that "the language of accounting unique is editor and misleading, including those whose profession consists of deciphering to understand the economic realities of the business." The author points out the danger hovering over accounting, "to become a language wood followers who falls asleep in a dream semantically unrelated to reality, in which the accounting system would lose legitimacy and credibility."

We believe that at present, the information provided by financial accounting are not exhaustive to meet user demand. Consequently, the quality of social practice, and accounts must provide non-financial information, such as those relating to the environment, the effectiveness of personnel policies, the quality of its offer of products / services.

To that way, accounting becomes a social complex, multilateral and multidimensional.

## 2.5. ACCOUNTING, BUSINESS OF THE LANGUAGE

In general, the language means a communication system consisting of articulated sounds specific to men, whereby they express ideas.

Dogan & Pahre (1993) states that through the notion of language should not be understood only the system of articulate sounds, used by people for communication, but also all other means and ways. For ESNAULT & Hoarau (1994), this definition is the language of business, which we characterized by three aspects: the accounting, the semantic and mixed aspect.

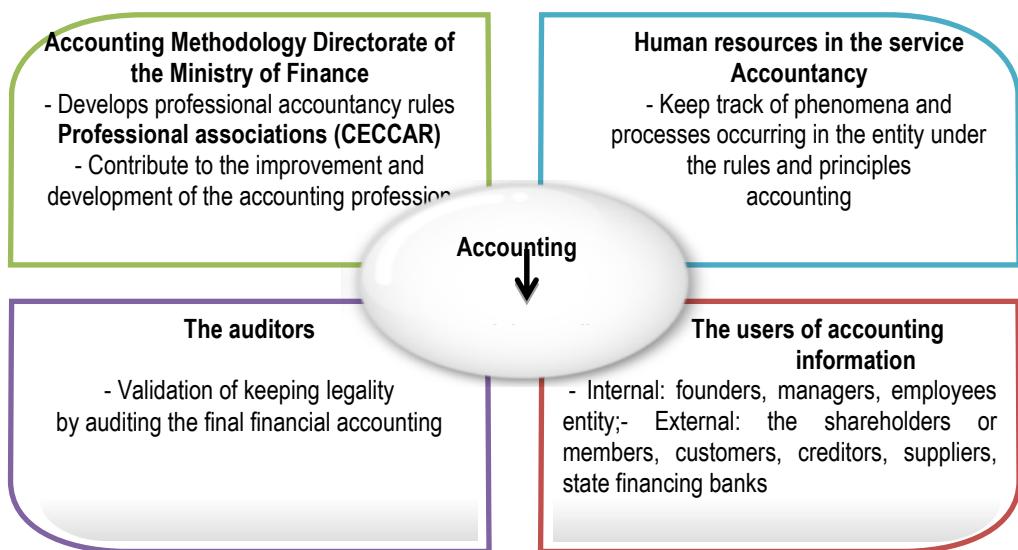


Figure No.1. Accounting as "social game"

The accounting aspect reflects all the rules, methods and procedures used to collect information, handle accounting transactions and events, and present financial statements based on symbols that constitute the vocabulary of accounting, such as account, cash flows, comprehensive income, financial statements, cost, performance, etc.

Semantic aspect refers to the significance of the signs transmitted by accounting or the correspondence between the entity and accounting. The practical aspect deals with the communication based on accounting information between different categories of users.

By acquiring a business language status, accounting becomes a source of prognostic information within business partnerships, but also in conflict mediation. Reported to the economic entity, the language allows control and monitoring of business activity. Also, the language of business is the foundation of economic decision-making. Business language provides information on: cost analysis of products / services, the profitability of products, predictability of production costs, the entity's financial position, financial performance, changes in financial position.

In our opinion, the abolition of borders accounting language gives business a global dimension, which facilitates shaping global affairs. That some consider accounting as the oldest technical business management, while for others it is a language of business accounting can be seen as "social game" rules-based players and own stakes (Figure No.1 )

Participants in this social game can be advantaged over others, so it is preferable that accounting regulation to be made by an independent accounting regulatory body, to be involved in all those interested in financial-accounting information.

### **3. FROM ACCOUNTING TO THE ACCOUNTING SYSTEM**

Generally speaking, the concept of system means an assembly of elements dependent on each other and forming an organized whole, which put order in a field of theoretical thinking, or makes a practical activity to function as intended purpose. Another meaning given to that word is way of organizing a process. Thus we infer, that the accounting system is a whole, which organizes accounting rules, to provide users with quality accounting and financial information.

In cybernetics, the system described by Gibbs is defined as a portion of the material universe we choose to mentally separate from the rest of the matter, in order to analyze and discuss the various changes that can occur inside it under different circumstances.

In terms of accounting, Roberts (1995) considers the system "whatever we all agree to, and the recognition that we give to the whole, the operation of its parts, and the attributes of components, can serve as a useful basis for classification."

According to Gray's vision, as in Gray (1988), the national accounting system has the following characteristics: regulation, taxation rules, valuation and disclosure accounting.

A different approach is proposed by Douplnik & Salter (1995) and Roberts (1995). Douplnik & Salter sees the accounting system as part of the institutional structure of the country, along with the legal system, education etc. Thus, the accounting system is made up of various subsystems, including regulation subsystem, the professional organizations, entities, accounting practices derived from the accounting system.

Roberts limits the accounting system only to the financial reporting practices of all entities in a particular country or to the financial reporting practices of listed entities in that country.

In another approach, Nobes (1998) considers that the accounting system includes a set of practices used in an annual published report. He also defines the dominant accounting system of a country as the one used by entities that comprise the majority of a country's economic activity.

Reported to the economic entity, the accounting system processes data concerning all activities for which management has justified the purpose of presenting information and forecasting financial statements. The accounting system is influenced by the size of the entity, the nature of that conduct, the transaction complexity, the volume of the processed information, the way it is financed, the information needs of the internal and external recipients.

In our opinion, the accounting system is also interrelated with the computer modeling. We support this view given the volume and complexity of information available to economic entities, the opportunity of processing and transmission in a globalized accounting space.

### **4. CHANGES IN ACCOUNTING PARADIGM**

#### **4.1. ACCOUNTING SERVICE OR SERVICES PROVIDED BY ACCOUNTING ?**

Far from being a simple play on words, we try to clarify the meaning of the manifold word accounting.

We have previously seen that we can speak about accounting as an art, a science, a technique, a social practice, a business language or a system. However, words and phrases

are swoped with each other and the apparent stability of a word sometimes changes its meaning. This explains why, we say accounting when referring to the organization of the financial accounting function within the entity, and when referring to the concrete recording of doubles by all the means, methods and tools specific to it.

In the first case we refer to the obligation of any entity that must comply with the Accounting Law no.82 / 1991 on the organization of accounting at their level, something found in the governments of the cities as accountancy service in the economic department.

Methodologically, accounting regarded as organizational structure, as a service, is distinguished from other organizational structures of the entity concerned, by the scope it has, that was established by the rules of organization and operation of any entity.

When referring to public, administrative-territorial entities, accounting covers two distinct areas related to local budget (its development, monitoring and implementation) and accounting activity (accounting and reporting activity generated by the use of heritage, exercising internal control, financial regulation of banking relationships with third parties and its own employees, etc.)

We have previously stated that the expressions and words swap among themselves, thus another meaning of accounting occurs. The Accounting Law no.82 / 1991, as amended found at art. 2 (2) the following:

"Public accounting includes:

a) the accounting of revenues and expenditures, reflecting the collection of revenue and expenditure budget for the year;

b) Treasury accounts;

c) general accounts based on the principle of establishing the rights and obligations which reflect changing economic and financial situation and the surplus or deficit heritage ". In this context we mention the services they provide bookkeeping. Specifics of accounting services is that they can be done in-house or outsourced partially or totally.

#### **4.2. ACCOUNTING OUTSOURCING VS THE "BLACK" ACCOUNTING, ADVANTAGE OR DISADVANTAGE?**

Of American origin, outsourcing refers to the delegation of tasks to outside entities, which is also found in accounting.

Ro.wikipedia.org explains that "the term outsourcing is a synthesis of the English expression outside-resource-using, freely translated: use of external (outside) resource (resources)." Therefore, the issue of outsourcing is comprehensive, as it can be applied from simple business processes to enterprise management functions.

Research in this area shows that, as in fact also underlines an article from Tim Hindle in The Economist, the term outsourcing is quite old, making its appearance the Second World War, but with significant development after 1990, when the added value of outsourced resources stood at 60% of the total. The same remark is also found in Aalders (2001), with special reference to advertising services, legal services and maintenance activities.

In the context of the definition of outsourcing, the authors Quélin B. and A. Duhamel (2003) agree that it is accompanied by a transfer of human and material resources towards the providing external entity.

We consider useful to differentiate outsourcing from the business project concept. If the project type is conjectural, outsourcing can be a long-term activity, in turn financially speaking, project type activity may be much larger than the outsourcing activity. However

we note that interference between the two types of activity, given that in the development of the project activity type, outsourcing can be found as Option.

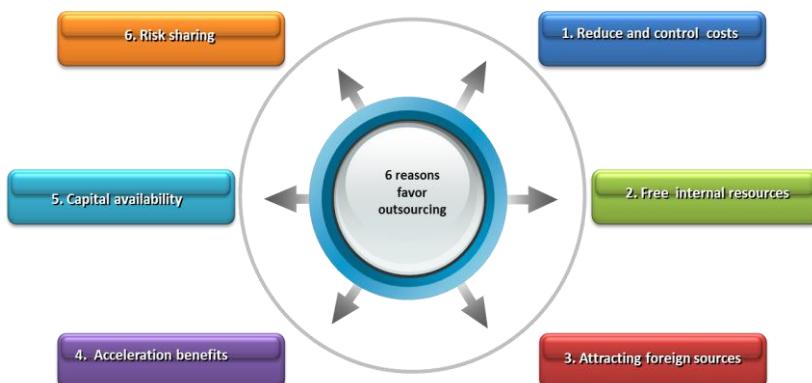
Outsourcing into management, human resources, marketing, accounting are considered routine activities, are easy to achieve because they are all based on routine activities.

Romania, along with European countries like the Czech Republic and Bulgaria, is in competition with Asian countries such as India and China in terms of outsourcing IT projects US, Canada and other European countries.

Improving communications technology has led inevitably to expand outsourcing in services, considered once as impenetrable called plastic "internet bubble" and based on a workforce quite cheap (18 euros per hour) what we situaează in her favorable area of Europe.

We must not lose sight of disadvantages that can be raised, especially those related to the availability of jobs within the entities that outsource some of their services. It is important that long term benefits are achieved through covering the social costs of adjustment.

Eastern Europe, including Romania, are characterized by the fact that they view outsourcing with skepticism, as it is a new phenomenon and believe that it attracts many risks. In contrast to this perception of the countries in Eastern Europe, Outsourcing Institute discusses ten advantages of outsourcing aimed at the reduction and cost control, finding of resources that were not available to the company, risk sharing etc. (Figure no. 2 is showing six of them) without losing sight of some disadvantages linked to some degree of compromise that can manifest triggered by the ignorance of the environment in which the client operates or incorrect perception of the object of outsourcing.



**Figure 2. Advantages of outsourcing**

No matter how you tilt the balance, the decision to outsource should consider cost-benefit relationship. A number of other aspects can be taken into account, such as the time reaction, the ability to control, differences in mentality and professionalism of the human resources involved in outsourcing as regarding to the entity receiving the internal resource as a customer.

In some situations, taking into account the cost-benefit relationship, organizational entities ignore the law and bookkeeping services and use services performed without a contract and without an invoice, called "black". Such accounting is outside the law and fall under the Criminal Code.

## **5. CONCLUSIONS**

Although controversial in the literature, we consider that each of the qualities discussed above, may be conferred to accounting, because most authors, to whose concept we also rally, state that, regarded by the object and method accounting is a complex science, a technical and / or an instrument of description of a concrete reality.

That some consider accounting as the oldest technique of business management, while for others it is a language of business, in our opinion accounting can be regarded as a "social game" based on rules, players and their own stakes. Given the fact that, the participants, to this social game, can be advantaged over others, the accounting regulation should be done by an independent accounting regulatory body, thus involving all those interested in the financial-accounting information.

Regarding accounting-outsourcing we conclude by saying that this leads to the transformation of financial accounting function in a service entity.

In pursuit of cost reduction, the concept of outsourcing is distorted as one of the solutions applied refers using services without a contract and without an invoice, solution called "black" by slang, and that obviously is much cheaper than the services contracted with legally authorized people. Under such practice accounting falls, too.

Those who resort to such a solution, either do not know, or ignore the law governing the accounting spirit. The administrators, authorizing officers or other persons who have the obligation to manage an entity are responsible for how accounting is organized and managed accounting. There is an except, when accounting is conducted on contract for services concluded with natural or legal persons authorized by law, members of the Body of Chartered and certified Accountants in Romania, when responsibility for keeping the accounts lies with them according to law and contractual provisions .

So only the legally contracted services are under the liability of the law for breach of accounting regulations.

Considering the scope of the law, we can say that the accounts held by persons who are not established accountants, is not accounting at all. In other words, the company in question is not covered by accounting and falls under the sanctions in the Criminal Code.

On the other hand, making incorrect entries or omission of records may take the form of crime, the fraudulent bankruptcy and fraudulent management on embezzlement, forgery or false documents under private signature. However sanctioned by law, the deed belongs to the person carrying out recording or to the one who performed inaccurately, namely the accounting officer, and the owner becomes the accomplice or the instigator.

And what do we obtained in the end? Nothing! Savings generated by the apparent illegal contracting services are generating imprisonment or fines.

Therefore, the difference from a black (illegal) bookkeeping and poorly kept records is not very large.

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