

Editorial Considerations

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***ACCOUNTING: FUNDAMENTS; APPLICATION;
HISTORY AND PERSONALITIES***
Tehnopress Publishing House, Iasi, 2013, ISBN 978-606-687-007-8, 474 pages

The economic culture is not any longer a luxury, it has become a necessity; today's society can not be imagined without this social good. The paradox of today's world is that of allowing people to accept, due to their inventive genius, their researches, and their will, a power that seemed inaccessible.

The economic field has a number of characteristics such as: wealth, complexity, major implications in social life, a particular philosophy, perpetual actuality. Costs, revenues, profitability, social reproduction, balance and economic optimum, management, marketing, auditing, communication are but some of the major categories of phenomena and precepts that are to be thoroughly researched deepened and understood.

The appearance of a book is a milestone in the university life, one that should be marked. Editing a book of economics is a cultural act but also a reckless act that involves responsibility. Therefore the approach of teachers, authors of this accounting work, deserves consideration. The originality of the work lies in the way it was designed and the way in which it addresses the issue.

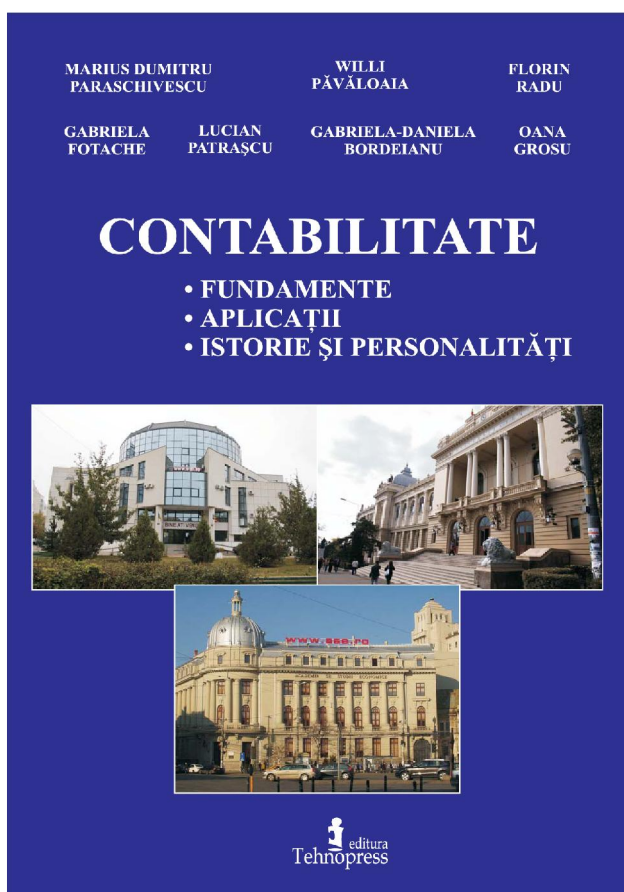
The work comes to emphasize that accountancy as a science has a triple valence: provides the ability to judge the past, it is an indisputable guide of the present and an indispensable advisor of the future. The novelty and dynamism of the work also results from a continuous and constant succession of: *theory and practice, variability and complementarities, interpretations and critical views, diversity and unity*. Through the way of approaching and designing, the authors succeeded to address a diverse category of users, theorists and practitioners, from the accounting field and other also.

Considering this work, academic colleagues have stated:

Professor Eugeniu ȚURLEA Ph.D., The Academy of Economic Studies, Bucharest

"The book Accounting: Fundamentals; Applications; History and Personalities is a complex work of research, aiming to cover all the informational needs of those interested users.

Logical structured in three sections, it deals in the beginning with the theory and modelling of the accounting concepts, after which it goes to the valorisation of the accounting – financial information



within the framework of the decision making process, and in the end aiming to offer the departure point of the present research, that is – the History of Accounting.

In order to be useful to the specialists in the economic field, the work approaches in an accessible way the concepts, the principles, the reasoning, the equity evaluations and the accounting specific instruments, necessary to understand and deepening the accounting matters. The usefulness of accounting information in decision making, so necessary in management, is embodied in the study of economic and financial results, financial stability and the performance coverage and the presentation of risk indicators and their analysis. Since nothing is created in a vacuum, the authors expose accounting history from antiquity until today. To honour the achievements of predecessors in accounting, the authors deal with the main currents of thought and accomplishments in the Romanian accounting culture.

The work meets both the instructional requirements of economic education and of the specialists in economic entities, providing valuable information support for the management of the organizations. The book provides a balance between theoretical aspects and practical accounts in accordance with International Accounting Standards, International Financial Reporting Standards and the Romanian regulations.

It is not an ordinary book because it recognizes and brings together the contributions of three generations of academics dedicated to accounting science – one of the finest inventions of the human spirit. I met the team of authors in different circumstances and I am not surprised by their ambition to continue in Bacau the tradition of top accounting schools.”

Professor Alexandru ȚUGUI Ph.D., Alexandru Ioan Cuza University, Iasi

“I always open with pleasure an accounting book to learn what's new in the field. This pleasure is multiplied when you see that the book is written by my former teachers Marius Dumitru Paraschivescu and Willi Păvăloaia. This time the accounting work is the scientific of a team formed by seven teachers of the George Bacovia University, Bacau, under the coordination of two great academic personalities.

What a pleasant surprise to the reader to find out the immense respect of the authors for the past and present history of the Romanian accounting, the book being dedicated to the great authors, the talented teachers and enlightened mentors of accounting: professor Dumitru Rusu, PhD., professor Oprea CĂLIN, Ph.D., professor Mihai RISTEA, PhD. and professor Aurel CUCIUREANU, Ph.D.

The paper is structured on three levels. The first level is dedicated to presenting the theoretical foundations of accounting with respect to the accounting definition as art, technique and science, to the three concepts on the subject of accounting, to the accounting normalization in Romania within the European and international context, to the basic concepts and working sections of accounting, to the principles, methods and tools of accounting as an information system, to the accounting evaluation of assets, cost calculation and practical organization of accounting.

The second level is assigned to the capitalization of financial information in decision making. Such there are addressed in terms of theoretical and practical economic the results of an entity, the financial balance, the performances dynamics, the operational risk and the forecasting situations. And the third level is due to present the accounting history stages, from antiquity to the present day. A special place within the economy of this section is occupied by the thinking trends of the accounting and economic culture in our country, from the beginnings to the present.

As privileged readers of this book I appreciate that the work of colleagues from the George Bacovia University, Bacau, is a three-dimensional study of Accounting as information system, optimally combining theory, practice and history. I consider that the authors’ approach is an interesting one, a multivalent, multi-criteria and even an encyclopaedic knowledge of accountancy, managing to appeal equally to both theoreticians and practitioners.”

Descartes stated: “if I analyse myself, I congratulate myself, if I compare myself, I detest myself”. In such instance, the authors of this volume, no matter if they compare themselves or analyse themselves, they deserve CONGRATULATIONS.

It is a welcome and long expected book of economics. “Nice book, honoured is the one who wrote you!”

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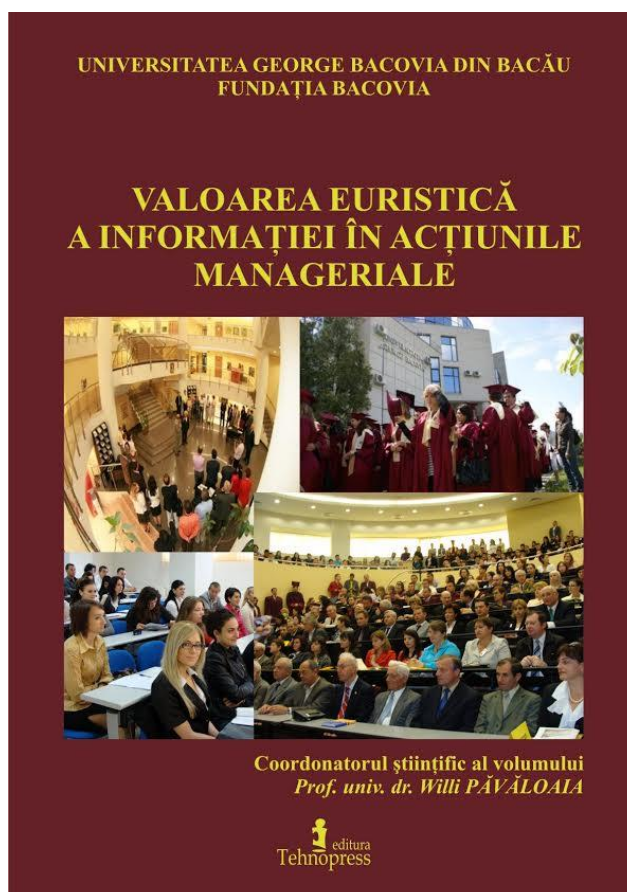
THE HEURISTIC VALUE OF INFORMATION IN MANAGERIAL ACTIONS

Tehnopress Publishing House, Iasi, 2012, ISBN 978-973-702-921-8, 861 pages

Within the contemporary society, the economic culture has become a necessity even more stringent than in previous eras. The economic problems are linked to the most important goals of becoming of a nation, as a society in general. Knowledge, understanding and effective resolution of these matters are but clear evidences of social civilization. The more so as the methods of investigation, diagnosis and forecasting with which the experts in the economic field dispose, as “physicians” of the living body of economics, offer the possibility of a higher performance. Thus the image of a society without a thorough economic culture is unthinkable.

Any entity, regardless of the profile, size and socio-economic area in which it acts, needs to constantly prove their viability, competition ability and adaptation, its economic and financial performance, the more so as the mechanisms of the market economy are formed and will work with all the rigors they entail. Briefly, such issues are reflected in the efficiency of activities based on a series of quantitative and qualitative factors of production: nature, labour, capital, without ignoring the socio-economic and environmental impact.

Editing a book of economics is a significant moment in the university life. Moreover, it is a fact of pride for the George Bacovia University, Bacau, having as its profile specializations in the economic, legal and administrative field, to measure its research capacity perspective, by facing the younger generation in the field with the load of achieving such a volume, under the careful guidance of experienced professionals.



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