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A HISTORICAL APPROACH OF CHANGE IN MANAGEMENT ACCOUNTING TOPICS PUBLISHED IN ROMANIA

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ABSTRACT

The change in management accounting is a topical issue in international research in management accounting. We analysed the change in the management accounting from an international perspective. We also want to see which the situation in Romania is. In order to analyse it, we studied the articles published in management accounting in Romania since 1908 in top journals. We considered four time ranges established on historical and academic changes. In the final section of the paper we presented a few directions to be considered for the future research in management accounting in Romania. The conclusion was that from 1990 until 2004 the articles presented modern cost calculation methods and the trends identified in other countries. After 2005 the research topics in the Romanian journals were traditional as compared with the research topics in MAR.

 *Management accounting, change, economic journals, evolution, history*

INTRODUCTION

One way to study the nature of change is exploring the stability and continuity of the inherent continuous processes of life. Veblen was the first to build a parallel with biology, emphasizing the pass of the relevant information in time (Veblen, 1898, 1914). The same parallel was used by Hodgson (1993) and Calu (2005) in their studies. Stability and change are not independent: even though the biggest part of life

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is stable, people are characterized by a curiosity searching for alternatives to the present situation. So, there is always potential for change. The change in this area is a continuous process, of interest in the international research (Scapens, 2006). The recent social, economical and juridical changes forced the appearance of innovations in the management accounting. These changes sent the old theories into the shadow, questioning their opportunity, but also the capacity of the new ones to succeed in difficult moments. The analysis of the change in management accounting supposes the analysis of the way in which a theory is chosen instead of another.

We ask ourselves which factors are determining the change in the management accounting of the entities in the public and private area, at international level, but especially in Romania, where taxes frequently prevent the decision making persons to focus on other aspects of the entity they work in. Even more, in Romania the application of the management accounting was poorly understood in 1990 (as being optional), which stopped its progress.

The social and economical environment, including culture, have a collateral impact in the change appearance in the financial accounting, the immediate impact being managed by the financing system of the firms, to which the political factor is added. By observing in time the political-economical-accounting correlation in Romania, we can distinguish the following general ideas: the enforcement of socialism has generated the incitement of an accounting which uses adequate mechanisms, and the globalization is currently generating the aggregation of standards regarding the convergence, concluded between IASB and FASB (Baker & Barbu, 2007). In the management accounting, the elements which determine the change are represented by external factors (such as, normalized factors in the case of Romania, in the nineties) but mostly by the internal factors – the culture of the firm, the management, the size of the firm, the activity area, the form of ownership of the capital etc. (Burns & Scapens, 2000).

“We live in a changing world!” But do we live in a changing country? At least from the point of view of the management accounting. Let’s see an example. A study published in 2010 (Jinga *et al.*, 2010) showed that as far as the cost methods employed by surveyed managers, 20.51% apply the global absorption method, 25.64% apply the job costing, 7.69% apply direct-costing, 12.82% use ABC costing, 5.13% use target-costing and 17.95% do not know the name of the method or they do not use any method for cost computation.

However, global absorption and job costing methods (the two most used costing methods in Romania according to the previous study in 2009) were the ones used more than thirty years ago. That is, before the *Relevance lost* of the management accounting.

Nowadays, the continuous change is a constant, the organizational environment being constrained to align to the new trends and technologies, and even to a whole

redefining as an organization. In order to survive, the entities must change, must reinvent their operation of dependence towards the movements and trends of the market. For a considerable period of time, the management was regarded as true art, an acquired talent through the practice of attempts and errors. A variety of individual techniques, often based on creativity, human reasoning, intuition and experience were used for solving problems of the same type and this against the quantitative methods and the scientific approaches. The complexity of businesses and their activity environment has increased considerably in the last decades (Quattrone & Hopper, 2001).

The international researchers admitted the need for a change in management accounting. In this article we try to assess the situation in Romania. In order to do this, we organize the rest of this research paper as it follows:

- We analyze the change in the management accounting from the international perspective;
- We analyze the change in the management accounting in Romania from the point of view of the research works published;
- We analyze the change in the management accounting in a future perspective.

1. THE ANALYSIS OF CHANGE IN THE MANAGEMENT ACCOUNTING – THE INTERNATIONAL PERSPECTIVE

Management accounting change in organizations has to be seen as an evolutionary, path dependent process in which existing ways of thinking (institutions), circuits of power and trust in accountants can all have an impact on the way in which the actors within the organization respond to external institutional and economic pressures. It is this complex process of inter-related influences which shapes management accounting practices and explains the diversity we see in the practices of individual companies. Understanding management accounting change requires an understanding of various organisational and historical contingencies (Scapens & Roberts, 1993). In the last thirty years there has been a change in the management accounting research topics: from explaining the diversity of practices in a population, to making sense of the practices in individual companies. In management accounting research the 1970s was an era of economic oriented mathematical models. Going into the 1980s, management accounting researchers began to recognise that there was a gap between theory and practice, and that research to describe practice was urgently needed. Into the 1990s a variety of theories and a number of different methodological approaches started to be used to study management accounting practices. This change is reflected in the shift in the research methods – from quantitative survey work to qualitative case studies (Scapens, 2006). But the challenge for current (and future) work is to use the theoretical perspectives which the researchers have developed to provide insights that are relevant and helpful for practitioners. This is the case especially when academic works theorise issues closer to managers' daily lives such as accounting change (e.g. Burns & Scapens, 2000), and accounting in inter-organizational relationship (e.g. Mouritsen & Thrane, 2006).

The success of the changes in the accounting system depends on the manner in which the behavioural and organizational implications are managed. The appropriate implementation of these changes is less successful if they are seen as simple technical innovation. Most of the studies are focused especially on the users' perceptions (managers), while the perceptions of information providers were often ignored (Pierce & O'Dea, 2003).

The recent financial crisis and corporative scandals without precedent, the markets' globalization and the competitiveness without precedent, the continuous change of the national and international regulations together with the opportunities offered by the informational advanced technologies have forced the appearance of innovations in the management accounting. In the specialized literature, we can find many understandings of the term "innovation" (Alter, 2000; Rogers, 1995; Moisdon, 1997). This problem was studied also in the past by the specialty authors for the entities from the public sector (Lapsley & Wright, 2004; ter Bogt & van Helden, 2000) and the private sector (Albu & Albu, 2008; Alcouffe, 2002; Alcouffe *et al.*, 2003). A relevant feature is that when a product which solves a practical problem with a theoretical interest is obtained and that product works, that means we have constructed a theory in the management accounting (Malmi *et al.*, 2004). When it comes to innovations, the following have to be described: the theoretical framework of the research, the methodology used, the causes of implementing the innovation, the elements which have influenced the implementation and further on the process of implementation for different innovations will be analyzed by comparison, the degree of spreading for these innovations in Romania will be discussed, the results obtained will be synthesized and proposals will be interpreted and defined for running the innovations in the management accounting.

After the seventies, the research in the international management accounting has been characterized through an obvious disciplinary opening (Bollecker & Azan, 2009). It is known that the theoretical borrowings are meant to diversify the analysis and enlarge the research. From this point of view, Rojot (2005) was highlighting that in the current status of the management sciences, the capacity of conservation of the plurality of approaches must be supported, in an independent manner from the disciplinary frontier and to be chosen depending on the needs. A researcher has great chances to innovate, by moving away from the traditional cores of its discipline, in order to advance towards the frontier areas, because the progress appears in a greater degree at the meeting point of the disciplines (Dogan & Pahre, 1991). By studying the international specialized literature, we can see that the articles are influenced more by the management sciences (43.39% from citations) than by sociology (33.96%).

The management accounting system, as a way of organizational control being at the disposal of managers, is by its nature dependent of the organization (Bouquin, 2004). By analyzing the specialized literature, we have identified features of the entities from the private sector which operate in production, services, distribution, constructions, agriculture (Băviță *et al.*, 2008; Maurel, 2008) etc. In the last years, with the advent of

the philosophy New Public Management, the research of the entities from the public sector grew considerably. Concerning the public sector, in the specialized literature, we have identified organizational features for education, health, public administration etc. (Nor-Aziah & Scapens, 2007; Brignall & Modell, 2000; Lapsley & Pilot, 2000). As well, we may identify the features of those who activate as freelancers (notary – Cappellatti & Kouthra, 2008, individual offices of accounting etc.).

Nowadays, the accounting activity is automated. The main issues of the accounting system from the point of view of the management are not technical or structural but refer to the need of an efficient management accounting from the management's point of view. The IT system is at the basis of this process, supplying the information.

Caglio (2003) was stating that usually the external factors are significant for those who work in the domain of management accounting. Other studies cannot provide such an assurance and state that the impact is collateral, through control (Scapens & Jazayeri, 2003; Granlund & Malmi, 2002). As influences of the informational technologies upon the management accounting, we mention the following: the joint of the management accounting systems to strategy and action (Boitier, 2007); the transition from the management accounting system based on numbers generated by accounting to a system based on nonfinancial, operational numbers (Dechow & Mouritsen, 2005); the remodelling of the mission of the management accountants, which focus mostly on analytical duties (Davis & Albright, 2000); the remodelling of the knowledge which the management accountants must acquire (Azan, 2009); the increase of the flexibility of the information processing, in this way integrating the accounting information. In the last three decades the role of the management accountant was to improve the competitiveness and the profitability of the firm through a speech of logical analysis and a rational decision-taking process. Still, the manner in which the speech is designed has been modified through time – from the presentation of the relevant information in the 1980's, to the working with the managers for finding the information needed in the 1990's, to disciplining the organization through the measurement systems of performance in 2000 (Balvinsdottir *et al.*, 2009).

2. THE ANALYSIS OF THE RESEARCH IN MANAGEMENT ACCOUNTING IN ROMANIA

Many studies have chosen to investigate the role of academic journals in the dissemination of accounting knowledge because they have proven to be the primary means for the diffusion of research knowledge in the social sciences (Nederhof & van Raan, 1993; Gray *et al.*, 2002, quoted by van Campenhout & van Caneghem, 2010). Even though Schneider (1995) argues that it is not only the publication of a piece of research that matters, but also its ability to boost further research, current evaluation methods still mainly focus on the former.

For individuals, publications are crucial because their number and quality are generally the main criteria for hiring, tenure and promotion decisions (Brinn *et al.*,

1996; Mathieu & McConomy, 2003), even in institutions which have little interest in research (Hopwood, 2008). For universities, recognition as a research-intensive institution creates a favourable image that may attract the best postgraduate students and provide financial resources, especially since several governments have undertaken research assessment exercises to guide the allocation of public funds (Raffournier & Schatt, 2010).

In Romania, the term of quality ratio was introduced to include in the universities financing methodology a stimulating and corrective component. The National Council of Research in Higher Education (ro. Consiliul Național al Cercetării Științifice din Învățământul Superior - CNCSIS) computes IC6 since 2006, using the data from 2005 (previously, IC8 was computed). This quality ratio, involved in the assessment of the performances level in the university scientific research, has a complex structure and a distinct computation formula as to other quality ratios. It allows the budgetary allocations covering the basic needs of the universities in students' preparation (wages and materials) to be correlated with the way in which they are satisfied, both from funds allocated from the state and from other revenues (<http://www.cnscis.ro/Public/cat/25/Prezentare.html>).

The criteria imposed on the universities by this quality ratio have as effect requests regarding the research results of the academics. The relevance and visibility of the results of the scientific research activities is measured according to:

- Articles, proceedings paper, review published in ISI indexed journals;
- b) Scientific papers published in foreign journals in the main journals stream, indexed in international databases; c) Scientific papers published in the volumes of the international conferences ISI indexed and/or the ones organised by international professional bodies;
- Articles published in journals recognised at a national level, by CNCSIS – B and B+ categories;
- Books published by national printing houses recognised by CNCSIS or prestigious international printing houses (on paper or electronic).

Raffournier and Schaff (2010) study the content of 18 major academic journals in accountingⁱ over five years (2000–2004) and the set of papers presented at the EAA congress in 2003, 2004 and 2005. We notice in their study that no paper of a Romanian author appears in any of the journals and only 2 papers are presented at EAA congresses. However, these papers are not part of the evaluation process in Romania. Thus, we consider that the researches of the Romanian authors are mainly published in Romanian journals. The result is convergent with the one of Popa *et al.* (2009).

2.1. Research methodology

The *research methodology* used was of a qualitative type. We made a historical analysis of the articles presented in the top journals since 1908, identifying significant time ranges.

We base our research on the study of the articles published in Romania on this topic. In order to analyze the research in management accounting in Romania, we establish four periods in time:

- 1908-1948: in 1908 the first accounting journal was published in Romania, *Revista generală de comerț și contabilitate (RGCC)*ⁱⁱ. In this time range the first articles on management accounting issues appear;
- 1949-1989: in 1949 Romania switched to a soviet accounting system. As this domain is less affected by the new rules of the economic doctrine, the number of articles on this topic is increasing;
- 1990-2004: it is the period in which Romania started to implemented a new accounting system;
- 2005 – nowadays: important changes occurred in the methodology of classification of the research journals and in the performance measurement systems within the universities.

Our research has as information source the identified journals existing in the four periods of time, as it follows:

Table 1. Journals analysed

Period analyzed	Journal		Specific features
Existing journals			
Historical period: 1908-1948			
1908-1948	The Journal of Commerce and Accountancy ⁱⁱⁱ	RGCC	The idea of founding the journal was launched during the first <i>National Congress of Schools of Commerce Alumni</i> ^{iv} that took place on October 29 th 1906. It materialized through the publication of the first issue of the journal in January 1908. When Romania entered the war in August 1916 the publication was discontinued for a period of four years (July 1916 – December 1920). Subsequently, the journal continued to be published until March 1947. The area of interest is very broad, including management accounting.
Historical period: 1949-1989			
1937-1955	Accounting Bulletin ^v	BC	The Accounting Bulletin, as an official publication of the Body of Accountants – Ilfov Sector, was only an “instrument” of communication between the professional organization and its members. Starting in June 1939, papers are published as well, addressing a variety of issues.
1956-1969	Accounting and Bookkeeping ^{vi}	EC	The renaming of the <i>Accounting Bulletin</i> as <i>Accounting and Bookkeeping</i> brought a certain change in the contents of the journal. Therefore, a diversification and a specialization of the structure of the journal can be observed, and also a certain “detachment” from the generalized Soviet model, in the sense that some discussions on important matters occur. An important number of management accounting articles is published.

Period analyzed	Journal		Specific features
1970-1989	The Accounting Journal ^{vii}	RC	The trend of de-sovietisation in the '70 was supported by important changes in the accounting field, such as the renaming of the only accounting journal in Romania. Accounting and Bookkeeping became The Accounting Journal.
Historical period: 1990-2004			
1990-2001	The Journal of Finance Credit, and Accounting ^{viii}	RFCC	Changes in the political and economic doctrine (the transition to a free-market economy) generated important changes in the publishing field. Therefore, The Accounting Journal changes its name and content to The Journal of Finance, Credit, and Accounting and later to The Journal of Public Finance and Accounting. One of the topics studied is the management accounting.
2002-2004	The Journal of Public Finance and Accounting ^{ix}	RFPC	
1993-1995	Accounting expertise ^x	EXC	A competing journal is founded in 1993, <i>Accounting Expertise</i> , edited by the Body of Expert and Licensed Accountants of Romania ^{xi} (CECCAR). The thread interrupted in 1947 (when the <i>General Journal of Commerce and Accountancy</i> – RGCC, founded in 1908, ceased to appear) is therefore resumed. Subsequently, the journal changed names several times, but management accounting articles were published all along the period.
1996-1997	The General Journal of Accounting and Expertise ^{xii}	RGCE	
1998-1999	Accounting and Expertise ^{xiii}	CE	
2000-2004	Accounting, Expertise and Business Auditing ^{xiv}	CEAA	
1998-2004	Business Management and Accounting ^{xv}	GCF	It is a new competing journal with a very broad area of interests, including management accounting.
2002-2004	Accounting and Management Information Systems/Contabilitate și informatică de gestiune	AMIS	As well as the previous journals, AMIS publishes articles on management accounting topics. Even more than other journals in the field, AMIS emphasizes the scientific character of the published papers.
Journals according to the CNCSIS ^{xvi} quotations			
2005-nowadays	Accounting and Management Information Systems/Contabilitate și informatică de gestiune http://www.cig.ase.ro/revista_cig/	AMIS	These journals have as a common denominator a good CNCSIS classification based on performance criteria, which attracts some of the most relevant scientific papers in the field.
2005-nowadays	Scientific Annals of the Alex. I. Cuza University in Iași. Section Economic Sciences/Analele științifice ale Universității Alex. I. Cuza din Iași. Secțiunea Științe Economice http://anale.feaa.uaic.ro/anale/en/	FEAA	

Period analyzed	Journal		Specific features
2005- nowadays	Virgil Madgearu Review of Economic Studies and Research/ Revista de Studii și Cercetări Economice Virgil Madgearu/ http://www.econ.ubbcluj.ro/rvm/en/	VM	
2008- nowadays	Studia Universitatis Babeș Bolyai. Oeconomica http://studiaoconomic.a.ubbcluj.ro/	SUBB	

2.2. Research results

a) Publishing the research results in management accounting in 1908 – 1949

According to the research conducted by Calu (2005), management accounting (costing) issues began to attract the interest of accounting specialists; many articles were published in the RGCC, in 1908-1948. Accordingly, specialized articles were published on a particular segment, such as *the division of general administrative expenses* or *an overview of the calculation of costs in different economic sectors: industry, trade*. The problem of distribution methods of the expenses was also presented in the pages of journals; in this regard, the appearance of procedures (methods) in the Romanian literature is noticed: *the division method, the additional method, equivalent figures method, coupling method* etc.

Issues related to budgeting cost were also of interest; in this respect we recall a chapter in Evian's book "Accounting Industry" (The budget is "a projection into the future of the enterprise's activity") and an article published in BC (1948).

The period under review is characterized by the concerns displayed by the academics for choosing, defining and clarifying specific terms for cost calculation. Accordingly, there were discussed and defined the following terms: *price cost, the recovery price*: "price cost, meaning the purchase (procurement) price, the recovery price – a minimum sale price"^{xvii}, *general administration overheads* – "all the expenses connected with rent, salaries, light and heating, various taxes etc."^{xviii}, *procurement costs for sale* – "all the general expenses made with the purchasing of goods and not included in paragraph a) [the cost price]"^{xix}, *selling expenses* – "all the expenses incurred in the sale such as advertisement, displays, placement agencies etc."^{xx}. These concepts were debated in CECCAR and were published in RGCC (1936).

At the same time, different aspects of industry experience in other countries are presented as examples, such as *standardization and cost calculation in Germany* (RGCC, 1937). Another idea found in the pages of the publications of that time is *the computation of the industrial recovery cost using extra accounting techniques*.

Therefore, “... *technical or extra accounting recovery costs are established* using sheets prepared for each item produced and columns containing the quantity and the *cost of the raw materials employed*, wages and manufacturing overheads reported percent”^{xxi} (RGCC, 1940).

b) Publishing the research results in management accounting in 1949 – 1989

Post calculation was the part of the management accounting on which no substantial changes were generated by the new economic doctrine. Given the possibility of a wider exercise of the professional judgment, the cost calculation is one of the topics covered in the pages of the journals EC and BC.

According to Calu (2005) the first research subjects that made reappearance in BC (after the June 11th 1948 moment) were those addressing the issue of costing. The main topics were: costing in coal mines; cost calculation in the manufacturing industry; post calculation in publishing houses; post calculation in cotton mills. Given that the accounting standard-setting process was developed at the industry level, there can be noticed that most authors attempted to point out various features in the field of management accounting as well.

Changing the name of the journal from *Buletinul contabililor* (BC) to *Evidența contabilă* (EC) in 1956 only brought formal changes. Costing is as in the previous period, one of the main subjects addressed in the pages of this journal. According to Calu (2005), the subjects addressed in EC can be divided into two categories: (1) *the presentation of classical costing methods*, using different companies as examples and providing suggestions for improvement and (2) *suggestions regarding the use of new methods* (direct-costing), from the “industrialized countries”. In the first category of methods, full-costing, process costing and job order costing were discussed, as methods used assess costs in various industries. The second category, of modern methods, began to be presented in the literature in the late ‘60s, initially in the form of a book review, and subsequently in some articles addressing the issues of: recording and calculation of production costs using THM method (machine-hour rate), the cost calculation concepts under standard costing method, GP (George Perrin) cost calculation method, direct-costing method.

Together with the “object” of accounting, the cost calculation was the subject of articles published in RC in the period 1970-1972. It was defined as it follows: “the object of the cost calculation is, on one hand, the production and selling expenses of the enterprise, and on the other hand, the production of material goods, works and services conducted in a given organizational framework and expressed quantitatively by certain units of measurement” (RC, 1971).

In the late socialist period, in an article published in RC (1988), Ristea discussed the need to organize “the management accounting as an autonomous function”^{xxii}. This article expressed the view that “accounting cannot be limited to costing and the computation of the results only through the carriers of value”^{xxiii}, requiring “a separate accounting information structure ... called «management accounting», the central

problem of which is to calculate the production costs and results^{xxiv} and using “the specific instruments ... costing, internal budgets and internal financial control”^{xxv}.

c) Publishing the research results in management accounting in 1990 – 2004

Following the Revolution of 1989, which resulted in the fall of communism and the transition to a free market economy, the publishing environment has undergone a significant transformation. Therefore, a transition occurred, from the existence of a monopoly on specific accounting journals to a plurality of options. An analysis was performed of articles published during this period in the field of management accounting according to topic.

The duality in the post-revolutionary Romanian accounting system involves distinct approaches regarding the problems of management accounting and costing. In the early '90s, “the benchmark treatment” was represented by full costing, matched by the accounting technique of using the Class 9 accounts from the Chart of accounts to record costing activities. These accounts were called Management Accounts and provided under the regulations issued by the Ministry of Finance.

Switching from a monistic accounting to a dualistic accounting system resulted in the appearance of original articles presenting the appropriate technical solutions for the new realities, such as introducing a practical choice for the organization of management accounting (EXC, 1993). The issues raised were not only technical, but they also raised questions: is there a boundary between financial and management accounting? (EXC, 1996). Subsequently, management accounting began to be more and more the subject of articles that relate to a modern approach. In this respect we mention the following: activity-based costing (RFCC, 1999; CEAA, 2003; RFPC, 2003; GCF, 2003; AMIS), target costing (AMIS), the relevance of accounting information in making decisions on cost management within a company (GCF, 1999; AMIS, 2004), approaches concerning the limits of the management accounting system (GCF, 2000), the conceptual boundaries of the management accounting in the development worldwide (RFCC, 2001), considerations of influence of the cost calculation on the profit or loss (RFCC, 2001), comparative management accounting (CEAA, 2002), management accounting using marginal costs (AMIS, 2004), cultural aspects (AMIS, 2003) etc.

Linked to the management accounting issue is the management control, defined as “the process by which managers ensure that resources are obtained and used with efficiency, effectiveness and relevance for the objectives of the organization” (Ionaşcu *et al.*, 2001). Some particular aspects of management control began to be addressed in specialized journals. In this respect, we note the overall approach of this domain: restructuring the company and management control (RFCC, 1999), management control for activities generating fixed overheads (GCF, 2003), internal transfer pricing practices (CEAA, 2001, 2002), inventory management models, the concept of management control (AMIS, 2004), budgets (AMIS, 2004), concept of performance (AMIS, 2002, 2004), project management (AMIS, 2003), quality control and quality costs (AMIS, 2004).

d) Publishing the research results in management accounting in 2005 – 2011

In 2005 the Ministry of Education established new criteria for holding teaching positions in higher education and for achieving academic titles. Consequently, some mutations occurred regarding the publication of scientific papers. According to the new regulations, the most relevant criteria for holding teaching positions in higher education and for achieving academic titles are: the number of ISI articles (A journals in CNCSIS classification), the number of international databases indexed articles (B+ journals in CNCSIS classification), holding the position of director or member of a research team working on a research project financed through a national competition. Thus, the most relevant papers were published in journals classified by CNCSIS as A (ISI) and B + (indexed in international databases).

In the same year, CNCSIS established new criteria for the evaluation of journals (A, B, C, and D). In 2007, the B+ subcategory was introduced to stimulate the visibility of Romanian journals on the Web. In 2008 the B+ subcategory became the category of Romanian journals indexed in international databases, and complying with all the conditions of the B category journals (<http://www.cncsis.ro/articole/1901/Arhiva-2005-2010.html>).

To classify the articles published in the four journals we did as it follows: we identified the articles with other topics than accounting, articles with financial accounting topics, management accounting articles and other types of accounting. To classify the management accounting articles we adapted a classification published by the *Management Accounting Review* (MAR) to analyze the articles published in the last two decades (Management Accounting Research, 21 (2010) 278–284). However, the classification of these articles is the result of our work and is inevitably subjective. Thus, the articles were classified according to two criteria: topic studied and research settings. After analyzing the abstracts of the articles published, the criteria were detailed as it follows:

Table 2. Criteria used

CRITERIA	
Topic studied	Traditional costing techniques
	Advanced costing techniques
	Pricing; including transfer pricing
	Management accounting practices
	Management accounting change
	Management and organisational control
	Performance measurement
	Strategic management
	Risk management
	Inter-organisational management control
	Others
Research settings	Generic
	Manufacturing
	Specific industries
	Services
	Specific countries
	Other

**A historical approach of change in management accounting topics published
in Romania**

The results obtained are the following in table 3.

Table 3. Classification of articles

ITEMS	TOTAL		AMIS		FEAA		VM		SUBB	
	u	%	u	%	u	%	u	%	u	%
Total number of articles, of which:	731	100	531	100	49	100	61	100	90	100
Number of articles in other domains	391	53.49	251	47.27	11	22.45	53	86.89	76	84.44
Number of articles in accounting, of which:	340	46.51	280	52.73	38	77.55	8	13.11	14	15.56
Number of articles in financial accounting	138	40.59	115	41.07	18	47.37	1	12.5	4	28.57
Number of articles in management accounting	70	20.59	55	19.64	8	21.05	3	37.5	4	28.57
Number of articles in other types of accounting	132	38.82	110	39.29	12	31.58	4	50	6	42.86

We notice that the average percentage of papers in management accounting is 20.59% in these journals (from 19.64% in AMIS to 37.5% in VM).

Table 4. First criteria: topics studied

ITEMS	MAR 2000-2009 (%)	TOTAL ROMANIA		AMIS		FEAA		VM		SUBB	
		u	%	u	%	u	%	u	%	u	%
Traditional costing techniques		9	12.86	7	12.73	2	25				
Advanced costing techniques ^{xxvi}	15	16	22.86	12	21.82	2	25	1	33.33	1	25
Pricing; including transfer pricing	2	4	5.71	4	7.27						
Management accounting practices	8	6	8.57	4	7.27	1	12.5	1	33.33		
Management accounting change	15	5	7.14	5	9.09						
Management and organisational control	17	5	7.14	3	5.45					2	50
Performance measurement	14	2	2.86	2	3.64						
Strategic management	3	5	7.14	3	5.45			1	33.33	1	25
Risk management	3	2	2.86			2	25				
Inter-organisational management control	6	1	1.43	1	1.82						
Others ^{xxvii}	17	15	21.43	14	25.45	1	12.5				
Total	100 (205 papers)	70	100	55	100	8	100	3	100	4	100

We notice that in Romania there are still a number of papers published regarding the traditional costing systems. In the same time, the percentage of the papers dealing with costing techniques (both traditional and advanced) is very big as compared with MAR. Management accounting change, Management and organisational control, Performance measurement, Inter-organisational management control are poorly represented in the Romanian literature (for the first two the percentage is almost a half of the one in MAR, while for the second two the percentage is almost five times smaller than the one in MAR). In the same time, the percentage for strategic management is two times bigger in Romania than in international literature (MAR).

Table 5. The second criteria: research settings

ITEMS	MAR 2000-2009 (%)	TOTAL		AMIS		FEAA		VM		SUBB	
		u	%	u	%	u	%	u	%	u	%
Generic	14	33	47.14	26	47.27	5	62.5	1	33.33	1	25
Manufacturing	9	1	1.43					1	33.33		
Specific industries	18	9	12.86	7	12.73					2	50
Services	14	4	5.71	4	7.27						
Specific countries	25	2	2.86	1	1.82					1	25
Other ^{xxviii}	20	21	30	17	30.90	3	37.5	1	33.33		
Total	100 (196 papers)	70	100	55	100	8	100	3	100	4	100

We notice that most of the articles in Romania offer generic “recipes”, while the number of articles dealing with a certain matter is small. We notice that at MAR the services became an important research setting (trend which is not yet adopted by the Romanian researchers). A cause may be that the most used research method at MAR in the last 10 years was the case study (40%), while in Romania we could not encounter this method. There is also an important difference in the Specific countries setting, as in Romania, dealing with Generic setting we do not take into account the characteristics of the country (especially our own country).

3. THE ANALYSIS OF CHANGE IN THE MANAGEMENT ACCOUNTING – THE FUTURE PERSPECTIVE

The management accounting is a deregulated domain. The absence of legal constraints has resulted in a diversity of methods of organization of the management accounting, many of these organization methods presenting gaps from the informational potential point of view. An analysis of the politics regarding the selection of these methods, in the economic and cultural context of our country, is able to highlight new valences of the accounting research in the management accounting domain. By analyzing the international and national literature (Albu & Albu, 2007; Baker & Barbu, 2007, Scapens, 2006; Calu, 2005) we notice the obvious discrepancy between theory and

practice, among the studies undertaken in diverse geographical areas but also among the addressed research methods.

The research in the change in the management accounting in Romania may be based on the *evolution theory*, whose potential was not fully described or used in the accounting research (Johansson & Siverbo, 2009; Coad & Cullen, 2006). The analysis of change in management accounting should follow two axes: the trend at the *conceptual* level and the *methodological* one.

From the *conceptual* point of view, theories in a social sciences field such as management accounting research should provide explanations that are useful for those we study – managers, organizations and society (Malmi & Granlund, 2009). The ultimate reason for developing a theory is to be able to use this understanding, or theory, in creating better management accounting practices, both in terms of content and use (Chenhall, 2003; Ittner & Larcker, 2001). An important criterion for a theory's success is the value of the theory to users. As well, there is a need for management accounting theories addressing what systems or techniques to use, how and in which circumstances (Kaplan, 1998). Not in the last time, we need theories explaining how to change management accounting practices (Malmi & Granlund, 2009). Studies should address the performance implications of various practices. Another avenue is to develop existing practice theories to more complete theories by specifying constructs, relationships and underlying mechanisms more clearly and addressing their limitations (Malmi & Granlund, 2009). One of the most used theories in the management accounting change is the framework suggested by Burns & Scapens (2000).

In terms of *methodology* there has been a change from the use of mathematical models to prescribe optimal practices, through statistical generalization to explain the diversity of observed practices, using a combination of economic reasoning and contingency theory to do the explaining, to an approach which focuses on understanding the specific practices of individual organizations. According to Scapens (2006), the evolution of the twin theory – methodology in the management accounting is presented, in time, as it follows:

Table 6. The evolution of the management accounting research

Year	Methodology	Theory	Practical dimensions	Research tool used
1970s	Modelling	Economic	What managers should do?	Mathematical models
1980s	Positivism	Contingency	What do managers do?	Empirical surveys
1990s	Interpretivism	Structuration	Making sense of practice	Interviews
2000s	Pluralism/Pragmatism	Institutional	Helping practitioners	Case studies

(Source: Scapens, 2006)

As a conclusion, the new trend in the research in management accounting at international level is the *institutional theory* (most of the papers – 19% – published by MAR in 2000 – 2009 used this theory). Institutional theory seeks to explain the

development of institutions and organizations and the way that organizations compete for political and social power and institutional legitimacy. DiMaggio & Powell (1983) label the process through which institutions and organizations tend to adopt similar structures and practices, as institutional isomorphism. Institutional isomorphism is a process that causes a particular organizational unit within a population to resemble other units in the population facing similar sets of environmental conditions and it can be coercive, normative and mimetic.

From the research methodology point of view the newest existing trend at international level is the pluralism/pragmatism, which supposes using a mixing of methods, both qualitative and quantitative. The latest method is the triangulation. Triangulation represents an original abstract of different research methods (e.g. case studies and survey methods). Within the survey methods the questionnaires and the interviews may be used. The triangulation between the case studies and the empirical investigation methods (Modell, 2005) offers the means for assessing the degree of convergence and, in the same time, offers the means for the presentation of differences between the results obtained (Brewer & Hunter, 1989; Sieber, 1973). The empirical surveys can improve the level of understanding the impact of a certain phenomenon and/or the form and intensity of the conceptual relationships noticed in the case studies. On the other hand, the case studies increase the understanding level offered by the results of the empirical investigations, offering a holistic vision and, in the same time, help explaining the obvious problems or the problems that can appear in the future.

CONCLUSIONS

We started from the idea of presenting the national historical perspective regarding the main topics in management accounting in time (1908-2005). Our conclusion was that until 1989 most of the papers described the classical cost calculation methods. From 1990 until 2004 the articles presented modern cost calculation methods and the trends identified in other countries. After 2005 (when a major change occurred regarding the assessment of the academic journals), we compared the research published in four important Romanian academic journals on management accounting topics. Our objective was to establish the trend of the management accounting research in Romania. The small number of articles published made us believe that this was not relevant. So, we compared the total number of articles published in these journals with the articles published in MAR. We came to the conclusion that the research topics in the Romanian journals are traditional as compared with the research topics in MAR.

A limit of our research is that due to the lack of tradition in publishing management accounting papers in academic journals, we could not make a comparison in time of the results obtained. Another limit is that we only selected 4 journals, while there are lots of other economic journals in Romania classified B+ by CNCSIS which publish articles on this topic. Another limit is that in some journals the number of articles published on management accounting topics is very small. Another limit is that we

could not use the entire classification presented in MAR, namely the theory used, as many articles had only a literature review part. We also didn't present the regions of origin of these papers, as in more than 90% of the cases (100% for the journals except AMIS) this is Romania.

The differences in percentages show us that there is a need for a change in the management accounting research in Romania. We notice that in Romania the researchers are more concerned with the costing techniques than with the management control. In the same time, the target of management accounting is to help managers in their decision making process. This cannot be achieved since our research focuses on generic settings and not on specific industries or services. We must pay more attention to the accounting and management practices in the successful organizations (Malmi & Granlund, 2009). For our country most of the researchers are also the professors. Since their concerns are related to the costing techniques mostly, this is what they transmit to their students, and their students will implement in their companies. This is why we believe that a change in the management accounting research topics will also lead to a change in the management accounting practice. The target is to find the way in which the challenges of the economic, social and legal environment are transformed in opportunities through the changes in the management accounting.

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- *** Gestiunea și contabilitatea firmei [GCF]
- *** Revista Finanțe, Credit, Contabilitate [RFCC]
- *** Revista Finanțe publice și contabilitate [RFPC]

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- ⁱ The journals studies were: Accounting and Business Research; Accounting, Organizations and Society; European Accounting Review; Journal of Accounting and Economics; Journal of Accounting Research; The Accounting Review; Journal of Practice and Theory; International Journal of Auditing; Accounting, Auditing and Accountability Journal; Critical Perspectives on Accounting; Accounting Business and Financial History; Accounting History; The Accounting Historians Journal; Journal of International Accounting, Auditing and Taxation; Journal of International Financial Management and Accounting; The International Journal of Accounting; Journal of Management Accounting Research; Management Accounting Research.
- ⁱⁱ Commerce and Accounting General Journal
- ⁱⁱⁱ Ro. Revista Generală de Comerț și Contabilitate
- ^{iv} Ro. Congresul absolvenților școlilor comerciale din țară
- ^v Ro. Buletinul Contabililor
- ^{vi} Ro. Evidența contabilă
- ^{vii} Ro. Revista de contabilitate
- ^{viii} Ro. Revista de Finanțe, Credit, Contabilitate
- ^{ix} Revista Finanțe publice și contabilitate
- ^x Ro. Expertiză contabilă
- ^{xi} Ro. Corpul Experților Contabili și Contabililor Autorizați din România
- ^{xii} Ro. Revista generală de contabilitate și expertiză
- ^{xiii} Ro. Contabilitate și expertiză
- ^{xiv} Ro. Contabilitatea, expertiza și auditul afacerilor
- ^{xv} Ro. Gestiunea și contabilitatea firmei
- ^{xvi} There is an ISI journal in Romania in the economic field (Amfiteatru Economic) and several journals where economic research can be published (Economic Forecasting, Transylvania Research, Studii și

- Cercetări de Calcul Economic and Cibernetică Economică). However, the number of studies in accounting is too small for a statistical regrouping. Given the above considerations, we believe that the relevant research in Romanian accounting can be found in the journals quoted as B+ by CNCISIS. For the purposes of this study, four journals were selected where accounting articles are found, published by the most important universities in the country (see Table 1).
- xvii Ro. „prețul de cost, adică prețul de cumpărare (procurare), prețul de revenire – preț minim de vânzare”
- xviii Ro. „toate cheltuielile în legătură cu scopul urmărit de întreprinderea comercială cum sunt: chirii, salarii, luminat și încălzit, impozite diverse etc.”
- xix Ro. „toate cheltuielile generale făcute cu procurarea mărfii și care nu intră în punctul a) [*prețul de cost* – n.a.]”
- xx Ro. „toate cheltuielile făcute pentru realizarea vânzării cum sunt: reclame, vitrine, agenții de plasare etc.”
- xxi Ro. „se stabilesc ... *prețuri de revenire tehnice sau extracontabile* cu ajutorul unor fișe întocmite pentru fiecare obiect fabricat și cuprinzând coloane pentru cantitatea și *costul materiei prime întrebuințate*, pentru costul mânei de lucru și pentru cheltuielile de fabricație raportate la sută”
- xxii Ro. „ca funcție autonomă a unei contabilități de gestiune interne”
- xxiii Ro. „contabilitatea nu se mai poate limita la calculația costurilor și determinarea rezultatelor numai prin prisma purtătorilor de valoare”
- xxiv Ro. „o structură informațională contabilă distinctă... denumită de noi <<contabilitate de gestiune internă>>, a cărei problemă centrală este calcularea costurilor și stabilirea rezultatelor producției”
- xxv Ro. „instrumentele caracteristice... sunt: calculația costurilor, bugetele interne și controlul financiar preventiv”
- xxvi Here we cumulated ABC (7% in MAR) and Other advanced techniques (7% in MAR) in MAR.
- xxvii In Other we cumulated Other in MAR (3%) and also the topics that didn't appear in Romanian journals, as it follows: Capital Budgeting (1% in MAR); Budgeting, standard costing and variance analysis (5% in MAR); Cost accounting systems and techniques (4% in MAR); EVA and residual income (1% in MAR); Governance (3% in MAR).
- xxviii In Other we cumulated Public sector (9% in MAR), Multinationals (5% in MAR) – because no article was published in this research setting in Romania, and Other.