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**CROSS POINTS BETWEEN ACCOUNTANT AND MANAGER**

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**Abstract**

*This paper has the purpose of analyzing the existent departmental relationship respective accountant and manager position by assessing first the general frame of those two activity areas and then the main leading part which them have to accomplish in a certain company.*

*Then, we shall reduce the debate towards the cross points of these two areas and we shall tackle the connection between companies' accountant and manager which act in tourism from the interchanged information, legal and human appearance of this connection and we shall analyze the interdependence degree between them taking into account the competences and common interests of both areas. Finally we shall conclude over this connection.*

**Keywords:** accountant, manager, financial information.

**JEL Classification:** M10, M21, M40

**Definition of key concepts and location of the intersection points****1) Accounting**

Defined as a discipline about five centuries ago, by Luke Paciolo, in the founding father ideology, the accounting concept is “everything that trader has in the world, as motion and motionless wealthy and as debts as well as all its businesses large and small, in order in which they occurred.” Later, as the subject of accounting is becoming increasingly more necessary and legible the definitions of this discipline began to seek a more concise and more technical direction, without, however, vary in size beside Paciolo's radical approach. Evidence in this regard stood J.Fr. Schar, who saw, in 1920, accounting as being ” the impartial judge of the past, necessary guide of the present and indispensable counselor of this essential need of every enterprise of the future” and, especially, the law of accountancy<sup>1</sup> which regulates the subject of accounting: measurement, assessment, knowledge, management and control of assets, liabilities and equity, and the results obtained from the work of individuals and enterprises [...] should ensure chronological and systemic registration, processing, publication and preservation of information with respect to financial position, financial performance and cash flows , both for their internal requirements, and in

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<sup>1</sup> Law no. 82/1991, updated 30/07/2007.

relationships with current and potential investors, financial and commercial creditors, customers, public institutions and other users.

## **2) Management**

Although time management expression<sup>2</sup> comes from Latin, the corresponding science is a young one, most recently defined than accounting. In fact, its beginning was in early twentieth century, by definition of Mary Parker Follet: “the art of fulfillment something together with other people”<sup>3</sup>. Ever since the discipline and career management were discussed by various theorists, including William Newman, in the opinion of him the management is an “important social engineering as targeting, management and control efforts of a group of individuals in order to achieve a common goal”<sup>4</sup>.

Another definition is that of Jean Gerbier, which says that “the management means organize, captaincy, manage”<sup>5</sup>. Today we say, not very different from several decades ago, that the management is “a set of concepts, methods and means of solving management problems in all fields of society, also including all of its organizational levels”<sup>6</sup>.

A typical manager in the early twentieth century acted as formal leadership staff through the imposition in front of its employees, by threats and intimidation. At the mid-century, the style of leadership had been already changed: manager focused more on supporting over the subordinates development, in order to create a base of influence.

## **3) Points of intersection Accounting - Management (respective accountant - manager)**

Although the evolution of the two disciplines is different especially in terms of time, elements of accounting, and management elements existed long before being collected in these two names, because both addresses to some activities inherent in human society and the individual: economic activity and desire, respective the ability to lead. Today, accounting and management intersect at technical and disciplinary level, especially in business. Here, the relationship between accountant and manager gets valences which are started from the team work in the purpose of proper functioning of the company and reach the strategic partnerships whose aim is to propel the company into the business environment in which it exists. From this perspective, the accounting - manager team has to solve a series of common points, and to establish the resources that enterprise needs, the place and manner of

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<sup>2</sup> manum agere = „a conduce cu mana”.

<sup>3</sup> <http://ro.wikipedia.org/wiki/Management>.

<sup>4</sup> W.H.Newman, *Administrative Action*, Prentice Hall Englewood Hills, New York,1964, p.1.

<sup>5</sup> J. Gerbier, *Organisation-Gestion*, Dunod, Paris, 1965, p. 9.

<sup>6</sup> V. Cornescu, *Management – Teorie si practica*, Actami, Bucuresti, 1994, p.8.

obtaining them, and to establish long-term resource flows. Also due to compatibility between the accounting function to realize situations with predictive power in financial terms and the strategic management function, the partnership accounting - manager can make a secure economic strategy, which not involves threatening risks, and establish milestones and evaluation points of these strategies, in order to check if the purposes they provided have been met.

### **Anchors of the Accountant - Manager Relationship from the information, legal and ethical point of view**

#### **1) Financial information**

Relationship Accountant - Manager, like any other relationship, moreover, can be viewed from perspective of several aspects. First, it can be evaluated relative to information exchange between the two departments, and respective functions. This information is most often of a financial nature. Whether it relates to accounting operations - as, for example, payment to the supplier - which must be monitored and approved by management, whether they refer to financial management operations - as a new contract to be validated by the accounting operations - supervised, in turn, accounting, the financial information determines the parameters of the relationship accounting - manager, which are based on precision, accuracy and legality.

Although the communication channel accountant - manager is largely covered by financial information designed to ensure clarity of data and strategies for external factors such as investors, employees, trade creditors, the government together with its related institutions or customers there, there is more and more visible, a public who requests its decoding in non-financial information, this phenomenon having social roots. Thus, partnership accounting - Manager, shall, through information that it holds, have to explain more and more often the increasingly common issues like the impact of enterprise activity over the environment, ethics and its values, and quality of the products and services towards a sustainable development.

#### **2) The relationship accountant - manager from the legal frame of work view**

More than anything, the relationship between those two departments and functions is a contractual relationship. In exactly the same parameters, accuracy and legality, the relationship accounting - manager involved, signed by both contracting parties, on their own obligation and responsibility of each person to design and transmit data and documents that are in line with reality and the laws in force. From this point of view, both the manager, who, by his signature, is responsible for all documents and enterprise, and the accountant, which must represent the manager and the enterprise in the relation with certain institutions must recognize their mutual duties and areas of competence.

### **3) The relationship accountant - manager from the ethical point of view**

Before specific financial information and contractual obligations, the relationship between accounting and the manager is of a human nature, although this aspect can not be legalized by a labor contract. At the level of values, speaking about company values and personal system of values of each, the two persons, accounting person and the manager person must form a team based on professionalism, integrity, proactive, team spirit, ability to effectively communicate and, perhaps the most difficult to put into play, the trust. Although the nature of the impalpable and apparently improper communication style of the first two functions whose common goal is playing with numbers that lead to profit the human aspects of the relationship between accountant and manager are increasingly present, starting from the gentlemen's agreement towards the job description requirements, those being truly beneficial to the prosperity of the company, in terms of human resources.

### **Conclusions**

In conclusion, although the functions of accounting and manager may seem, to the surface, completely different in terms of objectives, areas of activity and interest in a closer look, we ascertain that they have common points of work and analysis, they share a communication financial channel which they need to effectively manage, so that its users, no matter how many and as different, to perceive it correctly, and that their functions are connected by contractual and ethical ties.

This interdependence is therefore based on competence, needs and common interests, and especially the desire of enterprise sustainable economic success. In his book, *Fundamentals of Accounting* ", Professor Chiriță Caraiani resembles accounts with cartography. In this sense, the analogy can be continued if the accounting means mapping, then management means navigation.

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