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EDITORIAL ECONOMIC ETHICS

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The economic ethics combines economics and ethics, uniting value judgments from both disciplines, for to predict, analyze and model the economic phenomena. For example the statistics and accounting. Both statistical and accounting data-setting systems provide a framework to identify, record, classify, and summarize economic activities of entities.

The connection between statistics and accounting is a concern for many authors. First this question is outlined: what, but especially how, can we write about statistical thinking to make it increasingly applied in accounting? What are the nature and essence of statistics?

Through theoretical research the accounting information provided by the two ways of organizing it, respectively horizontally and vertically, but also the statistical information, as a whole, were studied. We considered this approach necessary because the accounting organized horizontally defines the spatial limits of the economic entity, as subject of patrimony, thus making it possible to identify a connection between accounting and statistics by object of study and their own methods used; while the accounting organized vertically defines the flows of economic and financial operations on national level. The accounting sphere of action covers two dimensions: horizontally, at economic entity level, and vertically, at national level.

The accounting organized at microeconomic level has as object of study the economic entity patrimony, which consists of all the economic assets and sources of capital. In this respect, patrimony is studied using the accounting method. The accounting method comprises a set of principles, processes and tools that forms a whole and with the help of which the patrimony of an economic entity, its state and movement are studied in order to grasp the relationships between the economic elements and, on this basis, to determine the final results.

Given the close relationship of accounting with other scientific disciplines, the tools are grouped in three categories: tools common to all sciences (observation, reasoning, comparison, analysis, synthesis), tools common to economic sciences (documentation, evaluation, calculation, inventory), and specific tools (balance sheet, account, trial balance).

The object of study of statistics is represented by the mass phenomena, which can be variables as an individual form of expression in time, in space and organizationally. By the way of expressing a characteristic (variable), we distinguish qualitative characteristics which are expressed through words, and quantitative characteristics that are expressed numerically and which give the data concept to statistics. The statistics data represent concrete measurements obtained from observations, measurement, counting and calculations, a fact which leads us to believe that statistics can be considered a tool of the accounting method common with other economic sciences.

The accounting organized at macroeconomic level studies the flows of economic and financial operations at national level, operations related to the GDP, the size and composition of the stocks, the financial relations between different branches of the national economy and banking units, the added value at national level and the gross national surplus.

All this information on macroeconomic indicators is published in the statistical yearbook, and therefore we can identify accounting as a source of information for statistics.

I would conclude with the conviction that between accounting and statistics there is a bi-univocal relationship, a mutual dependency. National accounting is a source in collection of statistical information, and statistics can be considered, for the accounting organised at microeconomic level, a tool of the accounting method.

In addition to that, statistics is a tool for accounting and substantiating the decision applied in accounting. That is because the statistical survey¹, make it possible, not only to determine an entity's financial status at a certain time, but also to produce estimates on the future events (decisions), based on some known data.

¹ One of the methods used in the statistical survey in data analysis is the discriminant analysis, based by accounting informations from annual financial statements.