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# ACCOUNTING AND STATISTICAL METHODS FOR A NEW ETHIC OF THE HISTORY. CASE STUDY FOR ROMANIA'S RECENT HISTORY

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## Abstract

The article shows how to capitalize methods of accounting and statistics for a new ethics in the study of history. The aim of the paper is to remove a fake oral history document and to integrate another into the research flow based on accounting and statistical tools. The recent history research can not establish an objective like „true image” as in accounting. But it is possible to follow that the documents used can reasonably describe the reflected reality. In accordance with the golden rule of ethics we have to accept the high level of education in Romania in the period 1968-1989, including history discipline. The article contains the following sections: introduction, the importance of the problem, state of the research topic covered in the article, the objective of the research, the research method used, the ethical component of the problem, fake oral history document, the formulations of the alternative hypothesis, criterion for validating the assumption, the correct content of that information, conclusions, references. I have also a result of the research. In Romania, between 1968 and 1989, we need to refer to a high level of pupils' education, including history discipline.

**Keywords:** accounting methods, history, education, teachers, ethics.

## Introduction

Modern management has generated the need for unprecedented upgrading of economic information systems. Also, philosophy has greatly helped to advance the methods. The evolution of research in various fields of science has not kept pace with these advances. Using inaccurate information or inappropriate research methods makes it impossible to find the truth. At the same time, inaccurate information and inappropriate methods of presenting research results to the public, the so-called dissemination phase of research, can generate particularly serious negative ethical effects. In this article, I would like to give an example of how methods, concepts and tools in the economy (accounting and statistics) can help research in recent history to be in line with ethical standards. The paper has the following sections: the importance of the problem, state of the research topic covered in the paper, the objective of the research, the research method used, the ethical component of the problem, fake oral history document, the formulation of the alternative hypothesis, criterion for validating the assumption, the correct content of the information.

### 1. The importance of the problem

As regards the evolution of history as a science, we can note the remarks about its permanent development on the basis of new documents. "History is always written and rewritten under our eyes. Therefore, the attempts to re-arrange any subject of the past with well-established professional means are absolutely beneficial and welcome. There is no exhausted historical theme, because the springs are multiplying at every moment, new possibilities of interpretation, new angles of understanding the reality appear" (Pop & Nagler, 2016, p. 7). It is natural that the themes of recent history benefit from a much larger stream of new documents, including oral sources and the interpretation of those periods will shift from the passions of the moment to the scientific rigor of the research. When new documents appear on recent history, we have the advantage of being able to validate their truth or falsity, as they do in this article in the case of a concrete document, because a large part of the participants in the events still live and can express their opinion.

Business development has created the need for accountancy to provide information that is understandable and useful to a large number of users. They use this information to make economic decisions (Epstein & Mirza, 2005, p.31). The theory of accounting has developed principles and methods for rendering the information required for legitimate users both statically and dynamically. The permanent and rapid evolutions of accounting techniques, principles and methods can be exploited in various other areas of knowledge, including the study of history.

From the time of the elementary school we realize the truth of the affirmative statement that "the human being is so created that he wants to know not only what is around him, but also what was before him and what will be after" ( Giurescu, 2011, p. 9). In terms of accounting, we want to know the flows that brought us to the concrete situation of the moment we live, we want a detailed description of the situation at this moment (a "true image"). Having the flow and status data, we know the resources and the point of reference from which we can project the future.

For Romania, the existence of less known parts of old history, in times when we have not enough documents, should be offset by an intense effort to recover available documents from recent times. The definition of history as "the conscience of the human race" (Balcescu, 1878, p.329) highlights the affective component of this domain of knowledge.

Education serves to social development. We are social beings that only develop in their relationship with others. This dependence on others is reflected in education as well. We do not form ourselves, but we need another one to be able to receive education. This one extends far beyond the boundaries of our lives: our history, tradition and future shape us. (Marx, 2013, p. 222). Education is the element that imposes the greatest inertia on social phenomena. By knowing the content of education at one point, we can understand the social behavior of a whole generation. The role of educating people in different historical events has not yet been sufficiently studied. In the lessons from economic disciplines from 1980-1985, it was already started to explain processes or events based on education. Professor Nicolae N. Constantinescu gave as an example of the role of education, the behavior of British citizens in the battle of London. In the model of economic growth used for simulation or in the functioning model of the national economy, a number of other professors explicitly included education: Professor Mircea Bulgaru, Professor Ion Romanu, Professor Camasoiu, etc. Thus, some of those who formed at that time went on to study the role of education in society and economy. It is worth mentioning the modelling of the implications of education (Suciu, 2000, p.115).

The study of national history has been a constant concern for Romanian education. Being part of civic education and a fundamental element of national consciousness formation, the study of history was natural to always be in the attention of public authorities. Spuru

Haret, the founder of the modern Romanian school, was one of those who made great efforts for an adequate study of national history. In 1898, for example, he drew attention on the way in which national history is taught in private schools and on the correlation between universal history and history of Romania ( Haret, 2009, p.378-379). The translation of books published abroad without mentioning the national particularities was then and is also now a problem of education in Romania.

## **2. State of the research topic covered in the article**

The study of history and especially the management of the historical documents has made rapid progress since the 19th century. It is well characterized by a specialized discipline, archival science, having developed both the theoretical and normative components. The way of creating an archive has reached the stage of practical organization, step by step, in books for practitioners (Bazgan, 2016).

In Romania, historiography has gone through several stages since the middle of the nineteenth century, with the publication of the Romanian chronicles and foreign policy documents (Neagoe, 2014, p.5). After successive stages of archaeological excavations and archival searches, historical research has led to the capitalization of an extended range of documents. For modern and contemporary history, historical research includes the reflection of Romanian people in documents from foreign archives, correspondence or descriptions of persons who have visited our country or have performed official missions on Romanian territory. Recently discovered documents from earlier periods such as the reflection of the Romanian people in medieval poetry (Lisseanu, 2010). Many people who have had leading positions in Romania since the modern age, have published memoirs, correspondence, speeches and political programs. Awaiting careful investigation of the private correspondence of the King Carol I (Cristescu, 2005), the memoirs of King Carol II, the Journal of Marshal Ion Antonescu, the Minutes of the Council of Ministers from 1940-1944, the memoirs of some personalities who collaborated with Gheorghe Gheorghiu Dej or with Nicolae Ceausescu. Starting with President Klaus Iohannis, we find the method of sincerity applied by describing the way to the highest state dignity (Iohannis, 2014).

The inclusion of accounting and the results of accounting processing in economic information systems, beyond the rigid area of specialists, has become a component of the accounting books. The connection to the social data systems also takes place by presenting the accounting as an information discipline (Caraiani & Dumitrana, 2005, p.17). At the same time, accounting brings the accountability component into the disciplinary research. Accounting responsibilities are attached to it (Viandier, 1993, p.115). For social research, contractual, administrative and even criminal accountability like in accounting is not desirable. However, the public wishes to be more accountable to the researcher.

Evolution and diversification of information needs for business management led accounting to new levels of evolution. The application of the mathematical theory of information and the classical model of communication in the accounting doctrine (Robu & Sandu, 2006, p.16-17) is especially relevant to the managerial performance of organizations. If the improvement of accounting information had a positive effect on business performance, we can expect better understanding of history, especially the recent one, to improve public policies and collective behavior. For Romania, both public policies and collective behavior still have great improvements.

The development of science through the emergence of frontier research fields has generated multiple inter-actions between economics and ethics or between economics and history. Areas such as business ethics, investment ethics (Dictionary, 2003, p. 123), ethics of large corporations, etc. are already well defined. Also economic history, the history of

economic ideas, the history of economic doctrines are disciplines that have been part of various forms of economic university education since the late nineteenth and early twentieth centuries. All are today in the maturity phase, proving that inter-disciplinary approaches are a solution to the rapid progress of knowledge.

### **3. The objective of the research**

Through this article we would like to show, in a concrete case of recent history, the way of analyzing the sources of oral history and the selection to be applied before the dissemination. I would like to give an example of how methods, principles, techniques and concepts in accounting or statistics can be valued in achieving high ethical parameters in the study of history. By proper use of accurate accounting methods or tools, it is possible to make progress in the historical understanding of phenomena. Thus, we can move away from the frequent errors of idolatry or the absolute contestation of some stages in the evolution of society. If this step is taken, history will be able to guide our steps on the path of future evolution and give us advice to avoid repeating errors or resuming the success pattern of successful past projects. Not by chance, I chose a theme in Romania's recent history, 1968-1989.

By improving the understanding of history, great progress can be made in the whole of social research. For example, apologetic social research can help improve public policies. It is accepted that no field is closer to the essence of human being than history (Warwick-Montgomery, 1963, p. 68-70). Researching history is basically the study of human life. It is essentially a "human history". Essentially, research in history can not avoid questions about the significance of the events it records. The relevance of events or realities for today's policies is greater in recent history.

The objective of this article is in line with the famous Call of the French historians "Freedom for History!" in 2005 (Tanasa, n.d.). I would like to remove a fake oral history document and to integrate another one into the research flow, even if some young scientists will surprise them. Oral memory thus valued will be able to meet ethical requirements in the study of history.

At the same time, I want to include a concrete example that will develop the application of ethical theories. In fact, even great theorists of ethics argue that „it is better for theory to be sustained by facts than simply to remain theory "(Ross, 1930, p. 19).

### **4. The research method used**

I chose an information disseminated through television channels as a result of available oral history documents. By using filters specific to accounting and statistics and introducing some oral history documents in the scientific circuit that are contrary to the one presented on television channels, historical information changes radically. As far as recent history is concerned, the implications on social relations will be important.

By introducing into the study of history some research elements in areas with the stronger objective component, such as accounting and statistics, it greatly increases the possibility of eliminating prejudices, labels and epithets. Thus we reach an important goal of historians, to give history its role.

History research has many implications for how we appreciate the present. For this reason, conceptual framework on research methods is very important. It has been rightly spoken about the subjectivity of historical documents, about the fact that any document is a particular piece of the world and the vision of the authors. When deciphering and interpreting the available documents, we must be vigilant to detect what it does not explicitly say (Petre,

2000, p.205-206). To achieve such a goal, it may be useful to enrich the historical research methods with some, validated in other areas.

## **5. The ethical component of the problem**

The article has as a reference, the ethics in the relationship with history teachers. We have a great moral obligation towards our teachers. Right after the parents, they played the most important role in our training. Often we have even received parental advice from them, tips that have been useful to us for the rest of our lives. We can only say the truth about them, regardless the system of interests that dominates society at some point. The obligation to tell the truth about our teachers becomes stronger throughout our lives, because slowly they are no longer alive and they no longer have the opportunity to defend themselves directly. On the other hand, we know that at all times teachers were paid less than other social categories. We, pupils and students they have formed, are their true wealth. Probably that, in general terms, these ideas are widely accepted. However, there are concrete situations where we have an obligation to make a special intervention in favor of a specific category of teachers.

The golden rule of ethics requires you to treat others as you wish to be treated. As a professor of today, I would like to know that my students will always tell the truth about how I have done my duty. If inaccurate information on the quality of the lessons I teach will be launched, I'd be glad to know that there will always be someone who will give an informed reply.

## **6. Fake oral history document**

At the funeral of King Mihai I of Romania, well organized by the authorities, several television stations broadcast inaccurate information: King Mihai I and the monarchy were taken out of Romania's history during the communist period. The information was resumed later on. This inaccuracy has mourned me for several reasons. At the death of a loved person, as King Mihai I was for the vast majority of the Romanian people, a nation gathers their ranks, tries to find the lost unit. At least that's what the tradition of our Christian people demands. Throwing a lie in the memory of history professors from a period of time generates a new artificial ground of confrontation in Romanian society.

In principle, it may seem like a paradox but in fact it is a reality: students learnt more about the monarchy and King Mihai I during the Communist period 1968-1989. Today's historians of education in Romania in the years 1968-1989 have to take into account facts and documents. An axiom of research in history calls for: no historian can be justified in giving up documentary evidence simply because he is reporting something out of the ordinary, or we might add, contrary to what it is already accepted (Warwick-Montgomery, 1969, p.37). Thus, education historians for the period 1968-1989 will have to refer to the relatively high level of education of students, including history discipline.

Truth-based ethics is sometimes replaced by derogations from the rules of scientific research, given pragmatic considerations of the moment or the defence of myths. The lie about removing King Mihai's and the monarchy from history lessons does not help his memory. On the contrary, showing the reality that he was always present in national history, mainly through the events he participated in, his role is valued at his true importance. When we talk about how King Mihai I was recorded in the history books, I do not want to include complex subjects such as the merits or the mistakes of some historical eras. For each of these, a data-based analysis is needed. The problem is only if, at that time, we learned history or not, if King Mihai I and the monarchy were recorded in the lessons of history. The probity of our teachers at that time is questioned by the lying on television.

From a research point of view, it is necessary to understand where the error occurs in the information flow. If *sources of oral history* are used, more and more likely in the future, it is necessary to obtain the source information. Specifically, direct participants to the realities that are the subject of the oral description must first be asked. Regarding the inaccurate statement put forward, it is natural to pronounce first those who were at that time in different stages of school education. I listened and saw with great surprise how testimonies about the content of the school curriculum of history were made by young people. Those individuals were either not born at that time, or had not come to study history at school. At the same time, it is only natural to address this issue with people who paid attention to the discipline of history. We know that some of the pupils, like they do now, do not like lessons of any kind. They look forward to the bell that brings recreation or end of the hours for a new lively play. This attitude is totally human during childhood. But those who were eagerly awaiting the end of the lessons are reducing the credibility of testimonies about the content of the school curriculum. Another large number of students paid less attention to history discipline. They had very good results in mathematics, physics, chemistry, biology, at technological disciplines that gave a well-paid profession in the industry of those times, etc. Some read poems, police novels, or love. All these concerns were legitimate, but they limit the value of any testimony of the holders on the content of the history lessons.

When it comes to recent oral history, we are in the situation of a relatively large number of potential testimonials. For this reason, selection methods are required. Statistics has among its research methods the selection of samples for partial-type observations. A fundamental principle of this type of research is *representativeness*. The first condition is that only units that meet the research parameters are included in the sample. The requirements of objectivity, independence and sample size, as formulated by statistical theory (Biji et al., 2002, p. 260), appear to meet this requirement.

At the same time, accounting has established the "true image" as the convergence objective of all its principles (Feleaga & Ionascu, 1993, p. 64). Even if the recent history research can not establish such an objective, it must still follow that the documents used can reasonably describe the reflected reality. For this reason, it gives credence to the subject of analyzed history, primarily to the participants in the education process.

## **7. The formulation of the alternative hypothesis**

Personal testimony can be a useful document or alternative hypothesis on a history theme. I entered the first grade in 1968, and 1989 found me in the process of being a student at the second faculty. I can therefore testify how King Mihai I and the monarchy were included in the history lessons during this period. My testimony is credible because throughout history, history has been one of my favourite disciplines. I have participated in numerous contests or conferences on history. I have the courage to say that if we were to face a history contest of the monarchy, we, the ones we learned in "those years," with those who learned in the last few years, we, those of then, would win. I refer here to pupils and students passionate about history from the two historical periods. This is not a critique of today's teachers, because national history has a lower share of education than it used to have.

Where does the problem pose theoretically? Among the categories used by ethics are: correct - wrong, good - bad, virtuous - vicious. We need to sort out the results, actions and agents based on these criteria. In order to have a just order, useful in future actions or inactions, it is necessary to undertake a careful examination of the arguments, an evaluation of the evidence and an analysis of the logical relations (Singer, 2006, p. 507).

## **8. Criterion for validating the assumption**

The content of the training should be mainly correlated with the outcome of the education process. I became pro-monarchist on the basis of the notions of history lessons from 1968-1989. In January 1990 there were several hundred thousand pro-monarchists in Romania. Like me, the vast majority had access to books published in Romania in the years 1968-1989 of "communism". However, we have even fought since 1990 for the constitutional monarchy in Romania. Our conviction was based on solid arguments from the history studied before 1990. I have not disputed and will not contest the right of the majority, since then, to support the republican form. I want to show that there was enough information in the textbooks, taught lessons, books and history magazines of that time that would lead us to the choices of constitutional monarchy.

## **9. The correct content of that information**

Can we, however, ask ourselves what information was provided in the "communist era" about monarchy and King Michael I? The vast majority of those who attended lessons of history and read publications of widely accessible history (the first being „History Magazine”) knew the times when King Michael I reigned and the more limited attributions to his predecessors, including the reasons for these limitations: age in the first reign, authoritarian system, state of war and political provisory until the end of peace. King Michael I's role in the act of 23 August 1944 was not removed at any time. Being a national day on August 23, the dominant political regime had in fact exerted a much larger role for the Communist Party than it had in reality. The practice of changing history according to momentary political interests has not begun then and unfortunately it is not over. Today, for example, we are ashamed to remember that the departure of King Michael I abroad and the establishment of the communist political regime was caused by the betrayal of Romania by the current allies. We prefer to blame the Romanian people for an act to which he did not have the right to decide: the abdication of King Michael I and the proclamation of the republic.

Regarding the event of 23 August 1944, then I knew a few things clearly: The King had the constitutional right to dismiss the Head of State, so that the erroneous formula recently issued by the "coup d'etat" was not used frequently. The King convened both the Communist Party and the "historic" parties (this was the term for the National Liberal Party and the National Peasant Party) at the Palace. I knew that the King was the supreme commander of the army, in this capacity receiving the highest military distinction of the USSR. It was emphasized that the distinction was granted for the deeds of bravery of the Romanian Army on the anti-Hitlerist front.

Regarding the abdication of King Michael I, we had important information that are kept a secret at present. The King and the whole family left Romania with Romanian citizenship. He had the right to come back whenever he wanted. That was the official status. Following the King's statements on his forced abdication, the procedure for the withdrawal of Romanian citizenship and the right to return to the country was initiated. Comparing the official status of the first months of 1948 with the one from January 1990 to December 1996, we find out that during the "Communist dictatorship" the King had a better status than in the post-December Democratic Republic.

The righteousness of the law by King Mihai I was induced by two events. Regardless of King Mihai's "royal strike", there were no claims that it was outside the constitutional framework. It was stated that the monarch, as head of state, had to sign all the legislative acts. The Communist Party's defence invoked the implications of the strike for the good functioning of the state. Also regarding the act of 23 August 1944 we knew that Romania had

no written alliance document with Germany. There were the guarantees of Germany and Italy on the border of Romania. But those guarantees could no longer be respected. The King Michael Act did not represent any violation of an international treaty of Romania.

## Conclusions

The permanent and rapid evolutions of accounting techniques, principles and methods can be exploited in various other areas of knowledge, including the study of history.

Methods, principles, techniques and concepts in accounting or statistics can be valued in achieving high ethical parameters in the study of history. By proper use of accurate accounting methods or tools, it is possible to make progress in the historical understanding of phenomena.

We have a great moral obligation towards our teachers. Right after the parents, they played the most important role in our training.

Education historians of Romania for the period 1968-1989 will have to refer to the relatively high level of education of pupils and students, including history discipline.

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