

ION IONESCU DE LA BRAD – PROMOTER OF THE USE OF ACCOUNTING IN THE ROMANIAN AGRICULTURE

Alina RUSU¹

E-mail: alina.ionela.rusu@gmail.com

Abstract

Ion Ionescu de la Brad lived during a period of intensive socio-economic changes in Romania, so that his opera shows a profound erudition. His works are a combination between the creative assimilation of economic and agronomic knowledge available to date and the originality resulting from the realities of those times and places. This paper aims to identify the contribution of scientist Ion Ionescu de la Brad in accounting theory and practice in our country. He was the first Romanian author interested in applying accounting principles to agriculture. In his view, double entry accounting is a method to control and monitoring of the movements of values occurring in the economic and administrative entities.

The accounting records not only the movements of values, but allows the economic analysis, giving to the manufacturer the image of his present economic situation and a development perspective. So, in his opinion, it has both the role of reflect the results of economic activity carried out at present and the role of guide the manufacturers in their future activity. In his works, he also signaled the usefulness of accounting in terms of preventing and detecting damage that would occur in the economic or administrative activities. The scientist looked the accounting in terms of its role in nurturing and educating the moral principles of social conduct: honesty and fairness that must underlie relations between people. Studying his work, we can conclude that Ion Ionescu de la Brad is a pioneer of the accounting thought and of the application of accounting in our country's agriculture.

Key words: Ion Ionescu de la Brad, agriculture, accounting, great ledger, accounting ledger

¹ “Al. I. Cuza” University Iași