The Body of Expert and Licensed Accountants of Romania

Annual Report
2011

CECCAR
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CECCAR – the Body of Expert and Licensed Accountants of Romania –
More than 90 years of tradition and professionalism in the Romanian accountancy field

- Globally recognised
- Over 37,000 self-employed or in-business members
- Member of the International Federation of Accountants – IFAC and of the Federation of European Expert Accountants – FEE, member of several regional organisms or groups (Fédération Internationale des Experts-Comptables Francophones – FIDEF, The Federation of Mediterranean Certified Accountants – FCM, Comité de Integración Latino Europa-América – CILEA, etc.)
- Quality assurance of the services provided by its members
- Initial education and continuous development of the professional accountants
- Ethics and deontological conduct of the professional accountants
Established in 1921, the Body of Expert and Licensed Accountants of Romania is the representative organism of the accounting profession in Romania, non-profit and of public interest, with a remarkable evolution at national level, being represented in all the 42 counties of our country by means of its territorial subsidiaries.

Along its extraordinary history, CECCAR had several development stages during the inter-war period, the communist period and the post-revolutionary period. As far as the post-revolutionary period is concerned, other three stages can be distinguished: “rebirth and childhood”, during 1990-1999, “artisan of the liberal profession”, during 2000-2009, and starting with 2010 the Body entered the “maturity” period, characterized by reforms in all the fields of the profession, consolidation of the liberal accounting profession and final assignation of the place and role of CECCAR within the Romanian economy and the European and international accounting profession.

International cooperation has been and remains the key of the successes achieved by CECCAR, which are based upon application of the International Federation of Accountants (IFAC) standards, directives and recommendations of the European Commission and directions established by the manager of the accounting profession at the European Union level, the Federation of European Expert Accountants (FEE).

The Body supports and promotes high-quality professional practices through a special concern for the competence, aptitudes and ethics of those involved in the profession. Due to its fundamental commandments, CECCAR provides quality assurance of the services supplied by its members, guarantees initial education and continuous development of the professional accountants, and oversees knowledge and application of ethics and deontological conduct of the professional accountants.

By the activities it carries out, the Body encourages professional accountants to observe the moral values required for this profession, monitors that Romanian professional accountants, through the services they provide, always meet market requirements, business environment requirements and public interest.
The central managing boards of the Body are the following:

- National Conference of Expert and Licensed Accountants
- Superior Council of the Body
- Standing Board of the Superior Council
- President of the Superior Council
- General Executive Director

**The Standing Board of the Superior Council is composed of:**

- Marin Toma – President
- Alin-Vasile Monea – Vice President
- Ecaterina Necşulescu – Vice President
- Ioan Nistor – Vice President
- Vasile Răileanu – Vice President
- Mihai Ristea – Vice President

**The Superior Council is composed of:**

- Marin Toma
- Ecaterina Necşulescu
- Alin-Vasile Monea
- Mihai Ristea
- Adriana Tiron Tudor
- Florentin Caloian
- Cristina Maria Ivan
- Vasile Cocoş
- Adrian Vasile Huci
- Neculai Tabără
- Nicolae Balteş
- Marian Brescan
- Elena Fodoreanu
- Tudor Negrişan
- Dimitrie Cantemir Groza
- Sanda Guia
- Ioan Moroşan
- Tatiana Moşteanu
- Ioan Nistor
- Vasile Răileanu
- Emil Horomnea
- Costică Voicu
- Adriana Carmen Vlad
- Aurora Florina Onişta
- Margareta Oprea
- Grigore Pârvuleţ
- Dorel Mateş
- Gheorghe Țingău
- Niculina Orzan
- Dorin Cojocaru
About CECCAR

The Executive Management is assured by:

Daniela Vulcan – General Director

From left to right: Alin-Vasile Monea, Ecaterina Necșulescu, Ioan Nistor, Marin Toma, Daniela Vulcan, Vasile Răileanu, Mihai Ristea
We came to the end of another difficult economic year, when expert and licensed accountants faced numerous economic and social challenges, responding to them with the unanimously recognised competence and responsibility, as they have been permanently connected with high professional and ethical standards. We can assert, without fear of being proved wrong, that the great difficulties which we had and we still have to face, reconfirmed, in the most eloquent manner, the everlasting virtues of the professional Body which we belong to through vocation and civic determination. It is the most remarkably proven fact, in the year we ended, by the actions dedicated to the celebration of nine decades since CECCAR was established.

The 90 year history of CECCAR proved and proves to be, more and more evident as time goes by, an endless source of inspiration, a spring of the legitimate professional pride that finds and, indubitable, will continue to find more and more creative power as one cannot have a future without fully living the present, fulfilling its major commandments, as well as one cannot live dignified the present without knowing and cherishing the most valuable elements from the past. This arch over time, “rebuilt” by the CECCAR anniversary, offered everybody the opportunity to realistically assess the potential we have and to mobilise ourselves for its best appreciation.

In essence, this year’s manifestations brought to the centre of attention the determination of the expert and licensed accountants, members of the most powerful professional organisation in Romania, to contribute to ending the recession and, further, the crisis of the Romanian economy, to exemplarily serving the general interest, the national interest. Such determination finds its expression through our special concern for conceiving and promoting the accounting profession as an irreplaceable tool of consistent support for Romania’s economic and social modernisation process, in a world undergoing dramatic changes. We serve the cause of enriching the culture of the accounting profession through its own values, values which are focused on education, ethics and quality. We are also committed to improving the activity of the institutions that assure the rise of these values. We are aware of the fact that, under conditions of the current crisis, accountancy culture has been deeply shattered, so the support granted by CECCAR, practically and not at declarative level, to the process of accelerating the authentic reforms, grounded on the economic and social rationality, is fully righteous. Such support is provided insomuch as
the accounting profession remains unique, based on unique rules, continuing to be unitary in terms of the equal importance of all the activities that define it and are subordinated, on their turn, to the public interest. Through this vision, we organically aggregate to the dominating tendencies of the accounting profession at the global level, CECCAR honouring responsibly its membership in the most representative European and world-wide organisations in the field.

Several specific elements come to my mind, included on the Body’s portfolio at the end of this anniversary year, namely:

❖ Strong infrastructure of the profession:
- it is one of the biggest and strongest professional bodies in Europe, with a remarkable development at the territorial level, having one subsidiary for each administrative region;
- each of the 42 subsidiaries has its own headquarters and it is provided with modern conditions for carrying out its activity in the members’ interest;
- it has an impressive capacity of developing professional standards and guidance that represent technical supports for the members.

❖ Great capacity of satisfying the public interest:
- about 60,000 members capable of playing the role of “sanitarians” of the enterprises, especially for the Small and Medium-sized Entities;
- an optimal governing structure, dimensioned so that it provides normalization of the profession and realization of its fundamental commandments: education, ethics and quality.

❖ A proper collaboration and cooperation with the governmental institutions (especially with the Ministry of Public Finance, the Ministry of Justice, the Ministry of Education and the Ministry of Labour), with other authorities and professional organisms, such as the Trade Register Office, Chambers of Commerce, the Chamber of Financial Auditors, the Association of Assessors, and with the business environment in Romania (the Alliance of Romanian Employers’ Confederations – ACPR, the General Union of Industrialists of Romania – UGIR, the National Council of Small and Medium Sized Private Enterprises in Romania – CNIPMMR, etc.).

For these achievements, I must congratulate, first of all, the members of the Body, as providers of all the material, financial and human resources required for the achievement of the objectives under the Strategy of the Body for 2009-2015, the elected and executive structures of the Body, who applied the necessary measures, which have not always been pleasant for the members, as well as all the organisations and institutions that the Body collaborated with in the last year.

With these thoughts, I would like, my esteemed and dear colleagues, on behalf of the Superior Council of CECCAR, and mine personally, to warmly congratulate you for the results achieved in 2011 and to wish you, from the bottom of my heart and with the most sincere feelings of deference and appreciation, great success in your activities for 2012!

Univ. Prof. Marin Toma, PhD,
President of the Body of Expert and Licensed Accountants of Romania
CECCAR supports and promotes the high level international practices, regulates the activities and the conduct of its members, develops and consolidates the accounting profession in order to serve the public interest. Therefore, the accounting specialist, always being in the centre of the activity of an enterprise where the interests of the shareholders, clients, suppliers and employees are many times divergent, has the mission to offer a synthetic mirror of the activity, based on the real and correct financial statements, transposed in figures which constitute the ground of the managerial decisions.

The fundamental objectives of CECCAR are the following:

- **Quality assurance of the services provided by its members;**
- **Initial education and continuous development of the professional accountants;**
- **Ethics and deontological conduct of the professional accountants.**
The achievement of these objectives implies meeting four fundamental requirements:

1. **Credibility.** The entire society needs reliability of information and information systems.

2. **Professionalism.** The clients, business owners and other stakeholders need to be able to clearly identify the professionals in the accountancy field.

3. **Quality of services.** There is need for assurance that all services obtained from the professional accountant are provided at the highest performance standard.

4. **Trust.** Users of the services provided by the professional accountants must be able to believe that there is a professional ethics framework that governs the provision of such services.

The Body of Expert and Licensed Accountants of Romania has become, in time, a solid institute, organised according to European models, recognised as being the organisation that owns the power and capacity to assume and transpose the international accounting standards in national standards.
2. CECCAR – DAYS OF CELEBRATION

90 years since the establishment of the Body of Expert and Licensed Accountants of Romania

“Nothing without initiative, without fight, without fighters.
Nothing that progress and civilisation offer today was obtained without struggle, without sacrifices.”

“Think about them, so that their memory gives us the necessary courage. We were the generation that had to climb the Golgotha. We faced the difficulties of climbing, but also the inspiring image of completeness. I put my trust in the future generations and I only wish them that, through work and culture, through heart-conducted qualities and enthusiasm, they grow bigger, worthier and happier than us.”

Grigore Trancu-Iaşi
90 years ago, the first organisation that would unite the Romanian professional accountants within a body that was to know a troublesome evolution through history was born.

Almost one century since this event, the Body of Expert and Licensed Accountants of Romania is a prestigious institution at the global level, that proudly carries its past and history.

The year of 2011 represents for CECCAR 90 years of progress and polish, through which it managed to write the History of Romanian Accountancy, a Book containing thousands of pages of performance, quality, education and morality, pages of success that owe it to all the professional accountants who are or were members of this elite professional Body. The activities and accomplishments that have been characterizing CECCAR for almost one century, the performance of being member of international organisms of the accounting profession and of assuming the understanding and application of the International Financial Reporting Standards by all professional accountants resulted in the definitive assignment of CECCAR’s role within the Romanian economy, the European and international accounting profession, its assignment and role being built through dedication, professionalism, culture, education and elite ethics.

Established on 21 September 1921, when the prestigious scientist and University Professor Grigore Trancu-Łași submitted to the Parliament of Romania the Law of the Body of Licensed and Expert Accountants, an absolutely necessary legal document, at that time, for the development of the accountancy technique and the accountant profession, CECCAR went through periods of remarkable progress on the national and international level.
Without the work, intelligence, professional consciousness and culture of the professional accountants, sacrificed on the altar of the Romanian accounting profession, CECCAR would not have existed, Romania would not have been on the map of the world’s accountancy elite and the 90 chapters of excellence could not have been written in 2011.

The Body of Expert and Licensed Accountants of Romania, that in 2011 celebrated 90 years of existence, opened in 2010 the third age in its post-revolutionary existence, the age of maturity and ennoblement, following after the age of rebirth and recognition, the period during 1990-1999, and the period of craftsmanship and promotion of the accounting profession, between 2000 and 2009. Each of the three ages is personalized and gives expression to cultural and organisational reforms in all fields of the accounting profession, being accompanied by programmes concerning the efficient management, consolidation and development of all professional, material and spiritual values present in the architecture of CECCAR.

The wide opening of CECCAR towards everything that meant scientific conquest in accountancy, regardless of the origin country wherefrom such addition of knowledge would come from, represented the corollary of the entire evolution of the accounting profession’s thinking, literature and movement from the first half of the last century.

CECCAR carried out a remarkable international activity, being admitted – unanimously – in 1996 as an ordinary member of the International Federation of Accountants (IFAC), headquartered in New York, and in December 1996 “in the first wave” as a member of the Federation of European Expert Accountants (FEE), headquartered in Brussels.

CECCAR looks with hope and trust towards future and has the following objectives: development of the national process of professional standardization, extension of the range of services offered to enterprises, especially to SMEs, extension in every form of the educational process of the members, consolidation of the profession’s infrastructure, management improved on all levels through movement of the centre of gravity towards the executive structures of the Body, unity in diversity of the accounting profession by respecting everybody’s identity, increase of the accountancy and accountant’s role in economy, in the entire society, as well as highly qualitative management of the expectations of the expert and licensed accountants of Romania. CECCAR is committed to the efforts of travelling this road tenaciously, in spite of all difficulties, being convinced that this is the way forward, which will offer everyone the satisfaction of a deed well-done.
The anniversary of 90 years of culture in the accounting profession brought together on Friday, September 9, 2011, at the Bucharest Diplomatic Club, top figures that bring honour and value to this profession, as well as to the entire economic and financial system in Romania.

On the occasion of celebrating the 90 years of history of CECCAR, Univ. Prof. Marin Toma, PhD, president of the Body of Expert and Licensed Accountants of Romania, held a Welcome Speech, from the heart, to all those present, for all those who contribute and have contributed to the development of the noble accounting profession.

Welcome Speech at the Anniversary Dinner

“Welcome to this anniversary dinner, a special moment in our lives, in the Romanian accounting profession life, a moment that should represent, in my opinion, the climax of the actions undertaken this year, occasioned by the anniversary of 90 years since the birth of CECCAR and 20 years since the rebirth of this important institution of the Romanian accounting profession.

The significance of this moment is remarkable, mainly because it marks 90 years of history, a truly rich history of expert accountants, of the Romanian accounting profession, 90 years since the issue, by royal decree, of the professional title of expert accountant in Romania.

The 90 years of history refer to three different eras: the era of a flourishing capitalism for Romania, especially during the inter-war period, the socialist era, which some of us know, and the era we live in today, a little undefined in my opinion, which cannot be considered either communism or capitalism, due to the fact that this unimaginable development of the financial industry generated the transformation of entrepreneurial capitalism into a speculative capitalism, in which the relation commodity – money – commodity transformed into the relation money – more money – even more money – a lot of money. The past of the Romanian accounting profession represents a treasure we must all preserve and protect; it is so because during the inter-war period CECCAR was one of the most powerful professional bodies in Europe; in 1931, the 5th Congress of the Romanian Expert Accountants was held in Bucharest, together with the 7th World Congress of Accountancy.
The unity of the accounting profession constituted one of CECCAR’s objectives in all its existence; CECCAR’s efforts, during the inter-war period, towards the unification of the World Congress of Accountancy and the World Congress of Expert Accountants are well known; during the post-Decembrist period, CECCAR made efforts for the unification of the accounting profession within the country.

The inter-war period remarked itself by the fact that the professional title of expert accountant was well respected in Romania, and professors from all over the world came to our Congresses, in Bucharest, Sibiu, Chișinău, etc., to «take lessons» on the organisation of the accounting profession. This was followed by the communist period, during which we all know what happened. Fortunately, the professional title of expert accountant was maintained, preserved, performing their activity within the socio-politic and economic circumstances of that period. After the events in December 1989, an initiative group formed by the 26 founding members established a temporary committee, formed by nine members, with three objectives: to support the Ministry of Finance in regard to the education of accountants within the Romanian economy, for the endorsement of the new accounting system – over 75% of the Romanian accountants were schooled by CECCAR for the application of the new accounting system; a second objective was the acceleration of the legislative initiative regarding the re-regulation of this profession; the third objective was the territorial organisation of CECCAR. This represented the first post-Decembrist stage (1992-1999), which we named the rebirth of CECCAR and the childhood of the liberal profession.

The second stage, during 2000-2009, named the stage of artisanship in the liberal accounting profession, had as main objectives the establishment of the infrastructure of CECCAR and of the profession, meaning clear standards for all the services provided by Romanian expert accountants and the development of the necessary logistics that would enable expert accountants to perform their activity (its own offices and modern working conditions).

The third stage, begun in 2010, was named the stage of the mature liberal accounting profession in Romania. Today, the Body may take pride in having an impressive portfolio, which may be summarized as follows:

1. **A strong infrastructure of the profession**, demonstrated by the following facts:

   - it is one of the European professional bodies that are remarkably developed territorially: a subsidiary in each administrative county;
   
   - each of the 42 CECCAR subsidiaries has its own office and modern conditions in which to perform their professional activities;
   
   - it has an extraordinary capacity for developing standards and guidance that represent technical support for the members.

2. **A high capacity for satisfying the public interest**, through:

   - the approximately 60,000 members capable at any moment of playing the part of «sanitarians» of the entities – especially for Small and Medium-sized Entities;
   
   - the approximately 900 elected bodies in the central and territorial structures, which ensure the regulation of the profession, aiming at the achievement of the fundamental commandments of the profession and of CECCAR’s reason for existence: education, ethics and quality;
- the almost 400 employees, that support
  the elected structures in carrying out
  their tasks and oversee the observance
  of the professional pronouncements and
  of the projects and strategy of the Body.

3. **A powerful social role:**

- around 90,000 persons make a living
  from the activities undertaken by the
  Body and its members.

4. **The international adventure,** begun
  in 1995 and has developed constantly, so that
today CECCAR is a powerful voice of the Euro-
pean and international accounting profession:
IFAC, FEE, FIDEF, FCM, CILEA, The Edinburgh
Group, and others.

For all these achievements we must thank
all those who have contributed, in various stages,
to the support and development of CECCAR, to
the maintenance and preservation of the profes-
sional titles of expert accountant and licensed
accountant in Romania; that is, the Government,
government institutions and public authorities,
particularly the Ministry of Finance, as general
regulator, and the field regulators, those that
regulate issues pertaining to pensions, insurance,
CNVM (National Securities Commission), bank-
ing institutions and so on; the professional bo-
dies and international firms together with which
we have developed. We shouldn’t forget that the
first CECCAR Congress after December 1989
was organised with the assistance of two inter-
national firms, KPMG and Coopers and Lybrand,
which eventually merged, forming Pricewater-
houseCoopers.

We thank the founding members, the
elected and executive structures of the Body, the
ambassadors of CECCAR, who are active within
the working groups of various international bo-
dies (IFAC, or at European level) and last, but not
least, to those who sacrificed themselves on the
altar of the profession.

**We bring a tribute to all the mem-
bers of the Body, who are the real provi-
ders of financial security for the economy,
and for CECCAR, providers of all neces-
sary resources for the achievement of the
missions of the Body.**

As for the future of the Body, our strategy
is well developed, we know exactly what we have
to do; we are not like Alice, Lewis Carroll’s hero-
ine from *Alice in Wonderland.* We know what we
have to do, we know where we want to go; the
road is not at all easy, but it is very clear; we have
a very clear strategy for the Romanian account-
ing profession!

**I would like to thank all those present
for participating to this wonderful evening;
I thank the Executive of CECCAR for or-
ganising, for the first time, this evening I
wish to be as delightful as possible!”**

The anniversary of 90 years since the es-
tablissement of the Body was an opportunity for
bringing a tribute to all those who fought for
and supported the establishment and reestab-
lishment of the Body and to those who ensured
its good organisation and functioning, but also to
those who ensured its unity and provided the
power and resources needed for the accom-
plishment of the development strategies of the
Romanian accounting profession in its 90 years
of existence.
The guests voiced their congratulations in this time of celebration

The Minister of Public Finance, Mr. Gheorghe Ialomițianu, stated his support and his wish to contribute to the development of the accounting profession:

“It is not every day that a professional organisation can celebrate this wonderful age of 90 years. It is a merited age for this professional organisation. This is a professional organisation that has done much for the economy, for all users of fiscal and financial information in their decision making process.

I know that CECCAR had a difficult beginning. I know that Ordinance no. 65 was adopted with much difficulty; of course, there were many generous people who worked and still work very well, and I also refer here to the academic environment, which had an important contribution, and the Ministry of Finance as well, even though it let this profession go; normally, it would have been left anyway, because a market economy means free professions. The state is also a user of fiscal information. But I think the Ministry of Finance had an important contribution to the development of this profession.

Certainly, I cannot forget the input of the CECCAR members to the development of the fiscal accounting legislation. Ever since I came to the Ministry of Finance as a leader, we have benefited from the input of CECCAR’s representatives, as well as of those from other professional organisations, in the development of the legal framework. Certainly, the Ministry of Finance can do more. Certainly, we maintain the objective of developing the legislation, of helping this profession because we also need this profession, and you, to solve some problems. We need everyone to contribute to getting out of this difficult period, and you should know that international signals tell us we won’t have an easy period in the future, and I would need your contribution for as long as I am still in charge of this ministry. I would like to assure you of the support of the Ministry of Finance. I wish it to be a partner that ensures the development of the profession, the development of legislation, so the Ministry’s door is always open.

I wish you great success, health, and to see you at your 100th anniversary!”

The President of the National Securities Commission (CNVM), Mrs. Gabriela Anghelache, congratulated all those celebrated:

“Congratulations to all those who serve the accounting profession, and especially to
CECCAR, who turns today the young age, I would say, of 90 years. Why? Because in this highly important profession, the wind of youth may be found in each moment, and so each moment means a new beginning.

I would like to thank you for the award I received. I am really honoured. I would like to congratulate especially, for the entire activity of CECCAR and for leading it, President Marin Toma, who was, is and will be the soul of this professional body. This is a moment of celebration, when we may share our opinions and remember with pleasure all our accomplishments. Let us think of what will be accomplished in the near future.

I would like to add the fact that if this organisation hadn’t existed, the accounting profession probably wouldn’t have made so many progresses and wouldn’t have had the international and European recognition it has today. You, all together, accomplished a lot.

The cooperation between CNVM, which I represent, and CECCAR has been rewarding because we received a lot of support from the Body. The accounting information is very important for the capital market, and I refer here to all issuers, investors and intermediaries; all these need highly accurate, transparent, and timely financial information, so the investment decision will be as correct as possible, and this is why we cooperated and will keep cooperating. We still have a lot to do, especially in regard to the International Financial Reporting Standards, which should be applied especially by the issuers of listed instruments.

I am happy to be here with you and I believe we could initiate other projects together. I thank you once again for the invitation. I wish all the best and many more achievements to the management of CECCAR. Congratulations CECCAR! Congratulations to its representatives! Congratulations to all the people who serve, with their minds and hearts, the accounting profession! Thank you.”

The President of the National Council of Small and Medium Sized Private Enterprises in Romania (CNIPMMR), Mr. Ovidiu Nicolescu, congratulated the members of CECCAR and conveyed his best wishes to everyone:

“Mr. President, Ms. General Director, distinguished entrepreneurs, I am very pleased to participate at this reunion and I am very pleased for a wide range of reasons. I am really honoured to take part to an anniversary moment in which CECCAR celebrates, as it has been said, the young age of 90 years, and this young age demonstrated at least the following defining elements:

First, CECCAR is an organisation with tradition, and from the previous presentations resulted this is not only a national tradition, but an international one as well, which is something essential, representing professionalism; each of us who have had connections with the expert accountants who represent this noble profession remarked their professionalism, a conceptual, methodological and operational professionalism. Also, I appreciate CECCAR particularly for its professionalism. What is going on tonight is another proof of this professionalism.

Since I represent here mainly the National Council of Small and Medium Sized Private Enterprises in Romania, I would like to say that our members, particularly Small and Medium-sized Entities, highly appreciate what you do. You re-
present an army of over 60,000 professionals, of whom each provides services to at least a couple of Small and Medium-sized Entities. This is why, for many years, we have a very close relationship with CECCAR, relationship that gave rise to many good initiatives, and many legislation improvements.

Mr. President George Păunescu, who leads the Alliance of Romanian Employers’ Confederations, mandated me to convey on his behalf and on behalf of the Alliance he leads, Alliance that represents the most important employers’ federations in Romania, the same well wishes, the same high thoughts for CECCAR and its members.

I have an academic background and a management consultant background, and as a professor and management consultant, I would like to say I made an assessment about CECCAR, which is that the traditional management is a management between a leader and a subordinate. Modern management, which is practiced in very few organisations, is the stakeholder based management, between those who lead the organisation and those who have interests in that organisation and may have a significant influence over the organisation and its context. I would like to say, with all my honesty, that CECCAR is one of the few professional organisations in Romania that is managed on the stakeholder principle. If we look around this room, and as could be seen by the awards given, almost all the institutions that have an interest in the well-being of the Romanian economy are here. It is a merit of the president, a merit of the management team. This is because an organisation always has a good performance when it has a leader, and an organisation has a good performance when the leader has a strong team around him. This is a reason for which I congratulate President Marin Toma. This is a reason for which I congratulate the management team, and I would like to say I am a little envious for all he managed to accomplish here, an exceptional performance.

I am happy to see here a part of my university peers. I am pleased to also see here one of my former teachers and among you there are also some of my former students, and I am happy to be here with you. And I wish to be invited at the 100 year anniversary as well. Congratulations to everyone!"

Mr. Marius Vorniceanu, the representative of the Romanian Court of Accounts, conveyed a message on behalf of the President of the Romanian Court of Accounts, Mr. Nicolae Văcăroiu:

“President Nicolae Văcăroiu sends you, on this special occasion, his sincerest congratulations for
the entire activity of this professional Body, recognised as part of the elite. Particularly, President Marin Toma, please receive our warm congratulations for the manner in which you have managed this organisation, and for the prestige CECCAR enjoys nationally and internationally. You should be congratulated on the firmness and high professionalism you enforced after the rebirth of CECCAR’s activity. We also congratulate you for the elegant ability and refinement with which you managed to draw around you the best professionals in the Romanian financial-economic and accountancy sector.

For the future, we wish to you, and to all CECCAR members, new professional accomplishments, to outdo yourselves in order to maintain your position as a model, a highly professional reference point for other organisations in this country and abroad, and to fully enjoy everyone’s recognition and appreciation!”

Travelling through the memory of the accounting profession at a time of celebration

A special moment at this time of celebration was represented by the confessions of an intelligence dedicated to a prestigious profession, at the presentation of the most recent homage book, published through the care of the President of CECCAR, Marin Toma, under the title Travelling through the Memory of the Accounting Profession.

The homage book Travelling through the Memory of the Accounting Profession is an expression of the new roads and settlements met by the reforming profession, which it has faced and translated into reality. Also, the book is an evocation of the accomplishments and an appreciation of the president’s activity, in his position as an author and leader of the modern accounting profession, a profe-
ession based on a strong professional and scientific culture, but also with a strong functional vocation. Truly, the artisan and leader of the new culture of the liberal accounting profession and, why not, through reflection, of the employed profession, is the president and professor Marin Toma, a creative, free and brilliant mind, a person who loves performance and solidarity, with an extraordinary charm in the action and mobilization system of professional values.

“Confessions

Some people feel the need to evaluate the stages they covered from the perspective of the activities undertaken, highlighting the important moments in their relations with the community where they live, which takes the quality of a balance analysis, of a public statement. I never had the intention of writing my memoirs, believing my life hadn’t – ultimately – something out of the ordinary that would deserve to be known by a wide range of readers. However, there were opinions of those I worked with that it would be good, nevertheless, if I laid down on paper those moments of my life that might help others find the right way to their goal or keep them from repeating some mistakes, some slips. I accepted, taking the risk that some critics – professional fault-finders –, who will read these confessions, will try to say about them either that white is black and vice versa, or that «self-praise is no praise».

This work does not aim at reminding all the history of the last 20 years of Romanian liberal profession, but through the documentary material retained, it tries to highlight the concerns of the President and of CECCAR regarding the fundamental problems and threats to the professional and moral values of Romanian society, in general, and of the accounting profession, in particular, in areas such as:

- the organisation and practice of the accounting profession and its role in protecting the public interest;
- the risks related to the politicization and nationalization of the accounting profession;
- standard-setting and regulation in the areas of accountancy, auditing and taxation;
- the impact over the accounting profession and the perverse effects of the globalization and internationalization process.

The significance of the publication and the importance of this work are closely related to the following facts:

- It was edited on the occasion of the 90 year anniversary since the creation of CECCAR, wishing somehow to prove that the organisation of the Romanian accounting profession is one of the oldest in Europe, that we have a certain tradition, a respected past in which we take pride, which represents a solid foundation for new evolutions of the Romanian accounting profession; this work completes the «memory» of the Romanian accounting profession with events, facts and fights of the last 20 years.

- This work aims to be a «very synthetic extract» from the contribution of the Romanian accountancy school to the resolution of the problems of the time in the accounting profession, both at national and international level.
Through the obstacles and hardships faced in the reestablishment of CECCAR, this work wishes somehow to prove that history is repeating itself in many aspects, including in regard to the duration of the mandate held by Grigore Trancu-Iaşi, the first president, for almost 20 years, as well as the topicality of his words: «Nothing without initiative, without fight, without fighters; nothing of what is offered to us today by progress and civilisation was obtained without struggle, without sacrifices».

This was not aimed at retaining a biography of a Professional Accountant, be it even CECCAR’s President in exercise; the autobiographic aspects presented very synthetically were necessary in the hope of retaining a teaching pertaining to moral values that may be synthesized as follows: in life, if you work, you know; if you know and you believe (in God) you must want, and if you want, you can. This implied, however; accepting certain sacrifices, such as the absence from solving certain family issues, enduring certain health problems, such as the three cardiac interventions, and others.

This work is addressed to professional accountants for completing and updating their knowledge in the areas of accounting doctrine and deontology, but may also constitute an element of curiosity and attraction of the young generation to this noble profession.

I dedicate this work to my family, who enjoyed all my successes, but mostly suffered, always considering me as a «visitor» within the family: I bow my guilty head before my wife, Georgeta, who always was and is beside me, but with the critic spirit and necessary exigency, as a jurist should be; I bow before my two sons, Florin and Cristian, who followed me in this profession and, as such, have been and are more understanding; as for my grandchildren, Catinca-Andreea and Maxim-Ştefan, each time they see me, they make an effort to recognise me as grandfather. Thank you everyone.

My eternal gratitude to my teachers, who had a decisive contribution to my education, my elementary teacher Ion Şterfenitu, my middle-school and high school teachers, my university professors, Iulian Teodorescu, Uda Popescu, Constantin Bârăulescu, Alexandru Gheorghiu, Radu Mănescu, the collaborators from which I have «stolen» the necessary energy to accomplish the objectives of each period: Mihai Ristea, Niculae Feleagă, Constantin Enea, Nicolae Marin, Ion Florea and others, to my colleagues within the management structures of the Body who have stood by my side for these 20 years and last, but not least, to the expert accountants and licensed accountants members of CECCAR, without whom the resolutions and decisions – no matter how good – couldn’t have been applied, and the great achievements of the accounting profession wouldn’t have been possible.

For the initiative regarding the development of this work, I would like to thank the technical team, who undertook a study of an extremely diverse material, lead by university professor Mihai Ristea and by the General Director Daniela Vulcan, among which should be noted the «busy bees» Oana Coman and Mihaela Manea, and the members of the Standing Board of CECCAR’s Superior Council (Mihai Ristea, Vasile Răileanu, Ecaterina Necălescu, Ioan Nistor and Vasile Monea) who approved the development of this work – a chapter of the history of the Romanian accounting profession entitled «TRAVELLING THROUGH THE MEMORY OF THE ACCOUNTING PROFESSION».

Marin Toma
The guests of this solemn moment received, as an acknowledgment of their significant merits, distinctions, awards and books, unforgettable memories of the Romanian accounting profession's elite.

The President of CECCAR, Univ. Prof. Marin Toma, PhD, receiving the “Grigore Trancu-Iași” Award.
The President of CECCAR, Univ. Prof. Marin Toma, PhD, presenting the distinction “90 Years since the Establishment of CECCAR” to the General Director of CECCAR, ec. Daniela Vulcan.
The President of CECCAR, Univ. Prof. Marin Toma, PhD, and the Minister of Public Finance, Mr. Gheorghe Ialomițianu.

The President of CECCAR, Univ. Prof. Marin Toma, PhD, and the President of UGIR, Mr. George Constantin Păunescu.
The President of CECCAR, Univ. Prof. Marin Toma, PhD, and the President of CNIPMMR, Univ. Prof. Ovidiu Nicolescu, PhD.

CECCAR – days of celebration
The National Day of the Romanian Accountant

The National Day of the Romanian Accountant was consistently celebrated all around the country by the hundreds of thousands of Romanian accountants.

The date of 21 September was declared the National Day of the Romanian Accountant by the National Conference of CECCAR organised in September 2004. This date was not chosen arbitrarily: in 1921, the reputed scientist and university professor Grigore Trancu-Iaşi presented, within the Romanian Parliament, The Law of the Body of Licensed and Expert Accountants, necessary at that time for the development of the accounting process and of the accounting profession, advocating strongly for its discussion and approval.

21 September is the day on which all the country celebrates consistently the National Day of the Romanian Accountant, an event that brings together each year the Romanian accounting profession, but also the representatives of all public institutions: mayors, members of the Parliament, presidents of the County Councils, representatives of the Romanian Police, as well as other important servants of the public interest.
This celebration has provided the Romanian professional accountants, each year since 2005, with an opportunity to evaluate their activity, award their colleagues and debate current professional issues. Through its efforts related to the management of the Romanian accounting profession, CECCAR has an essential contribution to the development of the Romanian accounting guild, especially as the continuer of an old tradition of almost 90 years. In a time of celebration, the Romanian professional accountants enjoy together the fruits of their work, remaining, however, loyal, as always, to the principles and the credo of the profession, looking with confidence to the future.

The professional accountants are uniformly reunited by the territorial subsidiaries to celebrate this important day, together with the beneficiaries of their services, as well as other guests and representatives of government institutions.

In 2011, all CECCAR subsidiaries around the country organised grandiose festivities, having, for the first time in the history of CECCAR, three reasons for joy and celebration: together with the organisation of the events regarding the National Day of the Romanian Accountant, all CECCAR subsidiaries organised The Local Top of the Best CECCAR Firms and also celebrated 90 Years since the Establishment of CECCAR.

In 2011, the host of the Bucharest events was the Palace of the Patriarchy. The building known today as the Palace of Patriarchy was built by the Romanian Government, at the beginning of the 20th century, on the location of the former Deputies Assembly on the Mitropoliei Hill in Bucharest, after the plans of architect Dimitrie Maimarolu, being the first concrete steel building in the country.
All CECCAR subsidiaries received guests of honour and, at the same time, celebrated all the Romanian professional accountants, regardless of their title: expert accountants, licensed accountants, economic managers, chief accountants, heads of financial-accounting departments and accountants in business in different branches of the economy. Within these events, 646 merit diplomas were awarded to the professional accountants and guests who were present.

Beyond the festive events, from which did not lack, of course, the wishes addressed to the members of the accounting profession by the management of CECCAR and the representatives of the local authorities, the professional accountants launched debates on a range of topics of interest for the balance sheet professionals, but also for the business environment which they serve. Professional presentations have the role of continuously developing the accounting profession and staying updated in relation to the progresses of this science. For that matter, one of the main purposes of the events dedicated to the National Day of the Romanian Accountant is to inform professional accountants, whether in public practice or in business, about the importance of continuous professional development.

After the festive moments, special guests from the city halls, the Public Finances General Directorates, or from other public institutions, as well as businessmen spoke to the accounting professionals in Romania about the importance of their cooperation with the accountants’ profession. The roundtables held all around the country debated important, timely and highly interesting subjects for the accountancy sector.
On the occasion of the Local Top of the CECCAR Member Firms distinctions were awarded –
trophies and diplomas – for the most competitive accountancy and expertise member companies of
the Body. 225 companies received an award, as follows: 1st Place, The Special Award of 2011 – 42 companies, 2nd Place, Top Firms of 2011 – 75 companies, 3rd Place – The Top of the CECCAR
Member Firms – 108 companies. The Local Top of the CECCAR member firms included all account-
ancy and expertise firms, members of CECCAR. 5,975 accountancy and expertise firms figured
as registered, on 31 October 2010, in the CECCAR Register. These
were classified and received awards
based on a range of criteria, such
as: the annual visa for practicing
the accounting profession within
the last three years, the turnover,
the average number of employees
and the number of clients.

At the event 90 Years since the Establishment of CECCAR the Medal “90 Years since the Establish-
ment of CECCAR” was awarded to a number of 85 persons who contributed to the development of
the profession locally, and diplomas and insignias were awarded to a number of 66 persons.

The members and guests who received awards during the festivities occasioned by the celebra-
tion of the three events on 21 September 2011 received a copy of the homage book 1921-2011, CECCAR – 90 Years of History, published specifically for the celebration of 90 years of history since the
establishment of the Body. A total of 1,492 copies were awarded to the persons who attended
the events, members, guests, and the elected and executive structures of the subsidiaries.

During this time of celebration, the pro-
fessional accountants remembered the impor-
tance of being united, ensuring together
the unity of the values of the Romanian ac-
counting profession, a profession with a vast
tradition, managed by CECCAR since as early
as 1921. This day of celebration should re-
mind everyone of the generations of accoun-
tants who built the foundation of CECCAR
and the foundation of this noble profession.
CECCAR supports the development of SMEs

4. CECCAR supports the development of SMEs by contributing to the consolidation of the Romanian economy

Small and Medium-sized Entities (SMEs) play an essential role in the economy of a country. They are a source of entrepreneurial skills, innovation and job creation. Their capacity to apply, adapt and share new technologies, as well as creating and developing them, is unique. Freeing the whole potential of SMEs is a crucial part in the strategy of the European Union on maintaining prosperity and high quality employers, as well as that of our country, as a European Union member.

Beside the merit of having contributed to the establishment of a stronger and stronger private sector, some of these entities are characterized by a distinct flexibility and capacity to adapt to novelties, manifesting as a remarkable driving force of the economic progress in Romania.

The SMEs sector plays a crucial role in a modern economy, proving itself the most active sector of the economy, as well as a formidable innovative system. The vital contribution of SMEs to the economic growth is a unanimously acknowledged reality. The revelation of its positive economic and social effects led to considering the SMEs sector as an area of strategic interest for the economy.

The positive effects generated by the SMEs sector are multiple, the best known being: improving the competitive environment, creating opportunities for the development and adaptation of technologies, as required by actual needs, occupying niche markets which would be unprofitable for large entities, capitalizing them intensely and efficiently as real opportunities, anchoring in the local economies through the capitalization of local resources (financial, material, and human resources, as well as information resources).

On the labour market, SMEs provide the largest number of new jobs and with a lower capital cost, being an important alternative for mitigating unemployment.

SMEs represent over 99% of the total number of entities in most economies. In Romania, this percentage is of 99.6%.
CECCAR supports the development of SMEs

◆ CECCAR organised together with ICAEW the International Conference on the theme
Looking beyond the Economic Crisis – a Focus on SMEs

Considering the existing international challenges for the activity of SMEs and Small and Medium-sized Practices (SMPs) and for the correlation of the external and internal economic activity, the Body of Expert and Licensed Accountants of Romania, in cooperation with the Institute of Chartered Accountants in England and Wales (ICAEW), organised in Bucharest, on 1 April 2011, the International Conference addressed to professional accountants, SMEs and the Romanian business environment Looking beyond the Economic Crisis – a Focus on SMEs.

In the present context, in which the economic and financial crisis particularly affected SMEs, CECCAR is concerned with the problems they face, trying to find new ways for achieving their mission for the growth of Small and Medium-sized Practices and the development of the Romanian business environment. Represented by expert accountants, licensed accountants or accounting expertise and accountancy firms, the SMPs adopted a new strategy in their relation with SMEs, offering integrated services, finding new solutions so these economic entities may get out of the downturn they sunk in.
CECCAR supports the development of SMEs

Structured on three major sections, *Managing the Recovery and Ensuring Growth, SMEs Access to Finance*, and *Accountancy Professionals as Business Advisors*, the event followed, on one side, increasing the role of Small and Medium-sized Practices, in accordance with the percentage of SMEs in the global economy, and on the other side, timely topics and presentations of interest for the accounting profession. The conference had, as guests, representatives of the European profession, guests from Romanian institutions and Romanian professional accountants. The debates were attended by more than 800 people.

The Body of Expert and Licensed Accountants of Romania and the Institute of Chartered Accountants in England and Wales signed a Memorandum of Understanding in 2009, managing to promote and to develop the good practices of the accounting profession in these countries. ICAEW (The Institute of Chartered Accountants in England and Wales) is the British organisation of chartered accountants, with an activity since 1880. It currently has 132,000 members, being the largest organisation in this area in Europe. Martin Manuzi, ICAEW Regional Director for Europe, highlighted the importance of this cooperation. “The purpose of this cooperation is to create a healthy market over the long term. We have an experience of over 130 years, through which we want to help increase the quality and capacity of expert accountants in supporting small and medium-sized business.”
As the President of CECCAR, univ. prof. Marin Toma, PhD, put his entire professional experience and vast knowledge in this area in the service of the Body and the development of the Romanian accounting profession. During the Conference, he highlighted the importance of SMEs and SMPs for overcoming the difficult situation faced by the economy:

“As shown by the studies made in this area, all opinions are divided in three. Approximately 40% believe it will be better than in 2010, 43% say we will stagnate and the rest believe it will be worse. Overall, the average is good and we should be optimistic. I am an optimist. However, one of the first actions that should be undertaken to support SMEs also comes from their representatives. We should unite our energies to support SMEs: I am referring here to the various entities and micro-entities representing this category”.

Today, at European level, there are approximately 49,000 big firms and over 20 million SMEs registered. SMEs are also the sector which still has capital in Romania. Government credit guarantees, stimulating employees, subcontracting the infrastructure works, estimating the measures for supporting Romanian products, reducing delayed payment terms, eliminating the tax on reinvested profit, accelerating the Start up program and stopping the increase of utility prices are the most important measures for accelerating the access to structural funds discussed during the conference.

An important role in the way in which Small and Medium-sized Entities will evolve is given by the managers’ training.

“I have the conviction that if there is anything missing in these entities, that would be the culture of the management’s responsibility. From this point of view, I think what the Chamber System is doing generally – training managers – is extremely useful. Most SMEs’ managers did not understand the importance of this training. Unfortunately, we don’t have the culture of professional training, and the results will be very clear: those who understood competition will survive this period”, stated during the CECCAR – ICAEW conference Sorin Dimitriu, the President of the Chamber of Commerce and Industry in Bucharest.
The first edition of the National Small and Medium-sized Practices Forum (SMPs Forum) was organised by CECCAR on 30 October 2010, at the Howard Johnson Hotel in Bucharest.


This event enjoyed a real success at the level of expert and licensed accountants, and showed the permanent concern of the Body in regard to the problems faced by Small and Medium-sized Enterprises (SMEs), trying to find new ways to achieve their mission for the growth of Small and Medium-sized Practices (SMPs) role.
CECCAR supports the development of SMEs

During this Forum, the best CECCAR member companies at national level received awards, in accordance with the National Top of the Best CECCAR Member Companies. For the stimulation of their activity, as well as for the recognition of the meritorious activity of CECCAR member companies, it was considered adequate to organise a top to award the best CECCAR member firms. Thus, the Top of the Best CECCAR Member firms is organised annually at national level.

In 2011, at national level, 25 companies received awards consisting in cups, diplomas, trophies and medals.

This campaign coordinated by the European Commission promotes entrepreneurship across Europe in line with the Small Business Act for Europe.

The campaign took place in 37 countries, so as many existing and potential entrepreneurs as possible would participate at national, regional or local events and activities.

Also, these events, coordinated by business organisations, business support providers and national, regional and local authorities, ena-
CECCAR supports the development of SMEs

bled existing companies to share their experience.

The European Commission has launched on 2 May the advertising campaign for European SME Week 2011.

Since 2009, the European SME Week is organised annually under the leadership of EC, as a pan-European platform designed to promote and support entrepreneurship across Europe. The European SME Week showcases the support available to business at European, national, regional and local level.

Through the multitude and diversity of events which are simultaneously organised in 37 participating countries, an opportunity is created for potential and existent entrepreneurs, SMEs and micro-firms to share their business experience, to find out updated information and to acquire knowledge in order to develop their business. There is also a special focus on promoting entrepreneurship as a career option, especially for young people.

The events from the European SME Week are organised by business support providers, governmental institutions or NGOs which have three main objectives:

1. to inform entrepreneurs about the support available for their businesses (financing, access to business partners, advice, business education, etc.) at European, national, regional and local level;

2. to promote entrepreneurship so that more European citizens, and in particular younger ones, seriously consider becoming an entrepreneur as a career option;

3. to give a well-deserved recognition to entrepreneurs for their contribution to Europe’s welfare, job creation, innovation and competitiveness.

The European SME Week 2011 aimed:

1. to present the support measures offered by the EU and national, regional and local authorities to micro, small and medium-sized businesses;

2. to promote entrepreneurship so that more people, and in particular younger ones, seriously consider becoming an entrepreneur as a career option;

3. to give recognition to entrepreneurs for their contribution to increasing the degree of welfare, jobs’ number, competitiveness and innovation activities.

In 2011, CECCAR has been actively involved in this European undertaking to support SMEs by participating as co-organiser along with CNIPMMR to the launch of the SMEs White Paper 2011 translation in Romanian and other three international languages, as well as by organising the Ciuce Pavel Symposium at Moneasa on 30 September – 4 October (events which are part of the European SME Week), on the theme The Expert Accountant’s Role as Mediator between Accounting Principles and Tax Regulations. This event, which became a tradition for the CECCAR Arad Subsidiary, gathered important notable representatives of accounting profession from academic and university environment, representatives from local public institutions and accountant professionals from the following subsidiaries: Arad, Bihor, Hunedoara, Timiș, who gave the necessary substance to this event.
5. INTERNATIONAL ACTIVITY OF CECCAR

2011 has been a very active year for the Romanian accounting profession due to the fact that CECCAR is a very active member of the international accounting elite.

During 2011, CECCAR has participated at 39 events of the accounting profession organised by IFAC, FEE, FCM, CILEA and the European Commission.

A Memorandum of Understanding with IPAR Russia, a strategic protocol with KIBR Poland (following the previous one) and a Cooperation Agreement with ACAP Republic of Moldavia have been signed.

The relationship with the International Federation of Accountants (IFAC) was intensified by endeavours made by CECCAR through its representative in the SMP Committee and by attending the studies of the Federation. Those studies were conveyed afterwards to members with the support of the subsidiaries; the answers were centralized and sent to IFAC. Also, the CECCAR Action Plan was updated and posted on IFAC website.
Certain steps were taken in order to develop the status of CECCAR specialists members in IFAC Committees. Therefore, the Body’s representative in the SMP Committee is actively involved in the Committee’s activity.

The relationship with the Federation of European Expert Accountants (FEE) was consolidated with the support of the seven CECCAR representatives in the FEE Working Groups, which have actively attended all events. Concerning the participation to FEE Council meetings, based upon the Agreement signed with the Chamber of Financial Auditors of Romania (CAFR), CECCAR has designated a country representative with a two-year term and who has a technical adviser appointed by CAFR.

Furthermore, CECCAR has taken measures to support the actions of the International Fiscal Association (IFA): on 22 February 2011 a debate was organised on the theme Defining Income Tax in 2010; on 24 March 2011 a debate was organised on the theme Tax Inspection – Practical Issues, and on 2 April 2011 the General Assembly for members of IFA Romania took place at the Rin Grand Hotel in Bucharest.

CECCAR has undertaken further measures to support the activity of L’Académie des Sciences et Techniques Comptables et Financières – Romania branch. Hence, the website of the Academy was created, the Academy was promoted on the Body’s website and the organisation and development of Managing Board meetings were supported.

Measures were taken to fructify that member status in the European Corporate Governance Institute (ECGI).
During 2011, CECCAR continued to make efforts to improve the services provided by the Body’s members, as well as the role of accountancy and professional accountants to the development of enterprises and economy, having general concerns such as strengthening the business environment, tax evasion prevention and other negative phenomena from economy and society.

For that purpose, we mention below some of the essential modifications undertaken during 2011:

✓ Amending the Accounting Law. Dynamic measures were taken concerning some proposals for amending and supplementing the Accounting Law which were in the attention of the Body’s management during the four months of debates at all the levels in the Ministry of Public Finance; the Ordinance amending and supplementing the Accountancy Law was published on 22 April 2011 in the Official Journal, and comprises a large amount of proposals made by CECCAR.

✓ Proposals for amending the Government Ordinance no. 65/1994. There were initiatives of amending and supplementing proposals to the rules regarding the organisation and functioning of the Body, following the extension of public oversight as an attribute of the Council for the Public Oversight of the Statutory Audit Activity (CSPAAS) for the statutory audit activity and over CECCAR; the proposals are in progress at the Ministry of Public Finance.
Amendments and supplements to regulations


✓ The update and republication of the National Code of Ethics for the Professional Accountants pursuant to the statutory requirements which CECCAR is liable for as member of the International Federation of Accountants (IFAC).

✓ The publication in the Official Journal of the Decision no. 11/215 of the Superior Council of CECCAR on amending and supplementing the Regulation on practical training and skills examination in order to access the quality of expert and of licensed accountant, approved by the Decision no. 00/33/2000 of the Superior Council of CECCAR.

✓ Amending and supplementing the Regulation on quality audit in accounting services, approved by the Decision no. 11/225 of the Superior Council of CECCAR, as well as the Quality audit guidance in accounting services, approved by the Decision no. 11/267 of the Standing Board of the Superior Council of CECCAR, following the analysis on how the procedures on quality audit of accounting services are applied, which aims at improving, simplifying and increasing efficiency in quality audit.
The access to the profession is based upon an examination to access a 3 year practical training period, the practical training and taking a skills examination, after completing the training. The examination for access to the practical training is held annually by CECCAR according to the Regulation approved by Government Decision no. 227 of 5 March 2008, published in the Official Journal no. 187 of 11 March 2008.

Any university graduate with a bachelor degree in economics recognised by the Ministry of Education, Research, Youth and Sports in Romania may become an expert accountant.
The examination for access to the practical training in order to become an expert accountant consists of written exams in seven subjects: Accounting, Taxation, Law, Economic and financial business appraisal, Audit, Accounting expertise and Doctrine and deontology of the accounting profession. The candidates which are accepted have to obtain a minimum 7 average and a minimum 6 grade for each subject.

CECCAR became involved as partner in the European project *ITC Application for Quality Services in Financial-Accounting Area*, coordinated by ASE (Academy of Economic Studies) and attended by trainees from the Body, for which a professional training standard will be issued, which will meet the continuously changing needs on the labour market.

The CECCAR student body is composed of 1st, 2nd and 3rd year trainees who have passed the examination for access to the practical training or who had their examination validated through a graduated master programme based upon an existing protocol.
On 31 December 2011 the trainee database comprised: 1,593 1st year trainees, 1,498 2nd year trainees and 1,089 3rd year trainees.

There is an increasing trend regarding the number of trainees registered to the practical training who validated their examination for access to the practical training based on a master programme, as more protocols are concluded with specialised universities from the country, so out of a total of 4,180 trainees of the Body, 800 (19%) are an outcome of these validations.

The records of trainees by form of training

- Collective system – 3,959 trainees;
- With a training coordinator – 221 trainees.
CECCAR has 788 approved training coordinators, out of which 463 are legal persons and 325 are natural persons.

According to the *Regulation on practical training*, the trainees have to attend technical and deontological tutoring, attend consultations on how to solve professional works and take semestrial knowledge evaluation tests.

In 2011 the Body organised at subsidiaries level a number of hours for technical and deontological tutoring, as well as consultations for preparing professional works:

- 1,171 hours of technical tutoring;
- 685 hours of deontological tutoring;
- 1,479 hours for preparing professional works (only for trainees in collective system).

In 2011, the semestrial evaluations of trainees were organised simultaneously in all CECCAR’s subsidiaries, by complying with The Guidelines on Organising and Running the Semestrial Examination for Evaluating the Trainees.
All present trainees have obtained the necessary marks at the evaluation exams and have passed the semester.

The examination for access to the practical training, 18 and 25 September 2011 session

1,952 candidates have registered to take the 2011 examination session for access to the practical training.

The examination was taken in 17 exam centres and the percentage of those who passed was the highest of the last years, respectively 69%.

The skills examination, 13 and 20 November 2011 session

In the 2011 session, 2,923 trainees have registered to take the skills examination, as follows: 2,823 for the expert accountant category; 100 for the licensed accountant category.
8. National Program for Continuous Professional Development

Through the National Program for Continuous Professional Development (PNDPC), CECCAR provides national education and development programs for the entire economy, on a monthly basis, in all the 42 counties, through the Body’s subsidiaries.

Starting from the main objective of continuous professional development, which is to assist professional accountants in order to develop their professional competence so they provide high quality services, CECCAR organised last year various types of professional development.

In order to improve CECCAR’s educational system, the activities organised for the Body's members were clearly delimited into four categories:

- continuous professional development courses;
- courses for preparing examinations and obtaining certain competencies;
National Program for Continuous Professional Development

- courses on technical and deontological training of trainees;
- seminars, lectures, round tables, etc.

According to PNDPC, the professional training of members takes place with the observance of ten mandatory disciplines:

- Understanding and applying International Financial Reporting Standards;
- Audit and assurance;
- Economic and financial business appraisal;
- Financial accounting;
- Management accounting and control;
- Taxation;
- Law – European legislation;
- Capital markets management;
- Professional doctrine and deontology;
- Accounting expertise.
The activity of the CECCAR Publishing House consists of issuing publications (magazines, books, brochures, etc.) for professional accountants. Since 2005, it has been annually authorized by CNCSIS, and currently it is a member of the Romanian Publishers’ Association (AER) and of the Romanian Article Numbering Association (EAN Romania). Following the evaluation file presented by CECCAR, the Publishing House has obtained the CNCSIS authorization for the year 2011.

The main activities of the Publishing House are the following: issuing the magazine Business Accounting, Expertise, and Audit, the legislative supplement Memento Lex and other eventual supplements for the magazine; publishing books, brochures, catalogues; the organisation and participation at book fairs; maintaining and updating CNCSIS authorizations and the membership status in different organisations.

During 2011, 17 books and 2 brochures were published and the participation of CECCAR subsidiaries to 18 book fairs which took place in 15 cities was organised. On the occasion of these fairs, a number of events were also organised, book launches – Bucharest (Amplus, Bookfest, Gaudeamus), Brașov, Arad, Bacău, Iași, Slobozia, as well as round tables. CECCAR Publishing House was rewarded with 11 diplomas by the organisers.
\textbf{CECCAR publications launched in 2011}

The most important publications for professional accountants which have been launched in 2011 and issued by CECCAR’s Publishing House are the following:

- \textit{Travelling through the Memory of the Accounting Profession} – Marin Toma;
• Introduction into Companies Evaluation, 4th edition, revised and supplemented – Marin Toma;

• Accounting and Taxation of Company’s Earnings – Adriana Florina Popa;

• Value, Price, Cost and Evaluation in Accountancy – Raluca Gina Gușe;

• Economic, Financial and Management Control, 2nd edition, revised and supplemented – Ion Florea, Ionela-Corina Chersan, Radu Florea;

• Questions and Case Studies for the Access Examination for Obtaining the Expert Accountant and Licensed Accountant Qualification (Framework), 4th edition, revised and supplemented – CECCAR;

• The National Code of Ethics for the Professional Accountants, 5th edition, revised and supplemented – CECCAR;

• Professional Standard no. 21, 4th edition, revised and supplemented – CECCAR;

• Professional Standard no. 22, 4th edition, revised and updated – CECCAR;

• Professional Standard no. 35, 4th edition, revised – CECCAR;

• Professional Standard no. 37 – CECCAR;

• Standard no. 40 – CECCAR;


• Guidelines on Accessing, Accounting, Tax, Auditing and European Funding Project Management – CECCAR;

• La Profesión Económica y Contable en los Países Latinos de Europa y América – CILEA;

• 1921-2011, CECCAR – 90 Years of History – CECCAR;

• 2011, CECCAR – Days of Celebration – CECCAR.
The Body of Expert and Licensed Accountants of Romania is the organisation which manages the accounting profession at national level and represents it in all worldwide structures.

The remarkable history of the Body has always been a source of a diachronic and synchronic study of different problems concerning the accounting field in Romania. Each activity segment of the accounting profession is strongly connected, in the last century, to the efforts of those who have been the foundation of the profession, have fought for its unity and continuity, regardless of the economic and political background.
One of CECCAR’s objectives was achieved by gathering a number of objects – documents, specific instruments, photo-documents, written testimonies, evidence of key-moments in the existence of CECCAR – inside the Museum of the Romanian Accountancy Profession.

A successful initiative of the Body, the project for creating the museum has been developed and became real two years ago with the support of the present leadership of the Body, which became directly involved in completing this ambitious project, not only regarding the collection of objects, but as well as the design of the area according to the requirements specific for a museum. The museum project was born as a natural consequence of objects, documents, testimonies, studies and large collection being storage and carefully kept to become museum unit.

Therefore, due to the contribution of professionals from all over the country, teaching staff in this domain, administrative staff from the Headquarters, we can now talk about the Museum of the Romanian Accountancy Profession, a place designed to learning about the past which involves a permanent commitment for the present, through the accomplishments and testimonies of its efforts.

Located in the 3rd district of the capital city, on no. 35 Mircea Vodă Street, the Museum of the Romanian Accountancy Profession holds an inventory of approximately 300 restored objects, among which 150 scientific works, 20 calculating machines, 5 valuable medals and dozens of documents and recovered documents.

The designing efforts determined special costs but also a lot of passion, due to the fact that the place was changed in a short period of time: in only a couple of months it became a welcoming place for any visitor, adequate to protect the exhibits, some of which are very old.

Having a chronological placement of the items, the museum aims to present a rich history, starting from the first proofs of Romanian accounting activities until the current ample works. The visitor can be persuaded that from
the abacus and tally or the rudimentary stones which were used in the most ancient times for the first calculus and until the sophisticated computers used nowadays, the journey taken in different ages of accountancy is passionate and filled with information.

The Body of Expert and Licensed Accountants of Romania represents the history of this profession and the professionals’ desire, reunited for the first time in 1921 under the noble initiative of Grigore Trancu-lași, to practice according to the professional principles of science, independence and morality, historical evidences which can be admired in the documents and photo-documents collection of the Body.

Together with invoices, receipts, registers, schedules, and financial reports, there are important professional works that illustrate the concerns for accounting studies since the oldest times, as well as the most recent publications in this field, highlighting the continuity of the universal character in the accounting field and the Body’s continuous involvement regarding its development.

The restored and exhibited members’ cards show the profession in different politic and economic periods, its unity in difficult times until 1992, when it regained its professional rights, including the independence.

From the patrimony of CECCAR Library can be found valuable works on the museum’s shelves, rare collections, princeps editions or recoveries from personal collections due to the extraordinary generosity of well-known or anonymous professional accountants: V.M. Ioachim, PhD, Commercial and Accounting Course, Royal
The Museum of the Romanian Accountancy Profession


*The Museum of the Romanian Accountancy Profession* is a project for professional accountants, future expert accountants, students and pupils from economic educational institutions, but also for any visitor keen on knowledge.

This project is the result of the efforts of the Body of Expert and Licensed Accountants of Romania, of years of careful documentation, collection and preservation of items belonging to the field.

The results of collecting and preserving these items in the national patrimony of the Romanian accounting science can be appreciated after visiting the *Museum of the Romanian Accountancy Profession*.
Communication activities

11. Communication activities

One of the core activities of the Body in 2011 was the continuous communication with the subsidiaries, with CECCAR members and all the professional accountants. This carried out by means of the forum, Pro Domô monthly newsletter, the page in the National Courier newspaper, the page in The Economist magazine and the magazine Business Accounting, Expertise, and Audit.
Pro Domo is an electronic publication on the events of the Body in order to inform the headquarters, but also the national level. It provides information regarding the Headquarters’ and subsidiaries’ activities in the last 30 days, it promotes CECCAR principles, the fundamental commandments of the Romanian accounting profession, the profession itself and those who have chosen a career in accounting.
Communication activities

2011 was a year characterized by activities such as promoting the services of CECCAR members by organising meetings, round tables, TV and radio shows, publications in the press and in the professional magazines, communication activities which were stimulated through daily activities in all possible channels (website, newspaper, TV) at central and territorial level and through the participation of the Body at different meetings, reunions organised by institutions or organisations from Romania in order to promote CECCAR activities. The aim was an efficient communication process, achieved by transmitting clear messages in mass-media on the importance and value of professional accountants CECCAR members, for a better understanding by the business environment and for serving the national interest.

A special attention was given to improving the CECCAR website (www.ceccar.ro), which provides information for the business environment from Romania and for all those using accounting infor-
Of great importance was considered to be the development of a campaign which increased the public understanding and perception on the role of accountancy in overcoming the economic crisis, campaign which started when the crisis began.
Communication activities

The development of CECCAR forum, an online place for the unrestricted communication between all CECCAR members on professional issues, has known a boost in 2011. The specialists of the Body offered consultancy by providing expert answers on the issues encountered by professionals regarding legislative modifications and difficulties created by worldwide and national economic impasse. Also, all the specialized departments have provided consultancy requested by CECCAR subsidiaries and members for the good performance of the Body’s activities and for supporting the accounting profession.

The publication of the magazine of the Body, Business Accounting, Expertise, and Audit, together with the legislative supplement Memento Lex, was carried on and it became a symbol of the accounting profession in Romania.

The information of all those interested in the Headquarters’ activities and the accomplishments at territorial level was made by publishing the page Accounting Courier in the National Courier daily newspaper.
Communication activities
12. Quality Audit

The quality audit performed by CECCAR on the services which its members provide aims at the following objectives:

- providing to the public a good image on the quality of rendered services;
- harmonizing the members’ professional conduct;
- contributing to the good organisation of practices and to the improvement of the work methodology;
- assessing the application of professional rules and standards;
- developing solidarity among professionals, by promoting contacts among colleagues, cooperation and respect towards professionals regarding the Body’s structures.

Quality auditors are expert accountants with experience, trained by the Body in the field of accounting services quality audit.

The purpose of quality audit is to ensure the observance, by all of the CECCAR members, regarding the professional standards set by the Body for each activity, accounting service or type of work performed by the members. The quality audit encompasses:
Quality audit

- **knowing the manner in which the practice is organised**, its systems and procedures which are in force (structural audit);
- **evaluating the application of professional standards**, reviewing through survey the work files corresponding to the selected audit engagement (technical audit);
- **fulfilling Body’s membership obligations** concerning education, ethics, membership fees payment, annual activity report submission, attending the activities organised by the Body (compliance audit).

The following ratios regarding the fields of audit are taken into consideration when establishing the total qualitative score given to the audited practice of the quality class:

- structural audit – 20%;
- technical audit – 50%;
- compliance audit – 30%.

Depending on the quality audit results, the audited practice can be placed in one of the following quality classes:

- class A: over 95 qualitative points;
- class B: 80-95 qualitative points;
- class C: 50-79 qualitative points;
- class D: 25-49 qualitative points;
- class E: under 25 qualitative points.

The quality audit is based on five fundamental principles:

a) **universality**: the audit applies to all practices defined as such and to all professional services they perform: accounting, audit, consultancy, expertise, etc.;

b) **confidentiality**: no information regarding a practice or a member of its practice can be revealed to third parties;

c) **audit adaptation**: corresponds to the nature of the engagements performed and to the size of the practice;

d) **collegiality**: the audit is carried by expert accountants who are members of the Body, specially trained, and who are also employed by the Body;

e) **harmonization**: as far as possible, the practices which perform activities regulated by more professional organisations can be object of an audit with objectives jointly established by these organisations.

In 2011, the quality audit activities mainly aimed:

- how the professional standards are complied with, in regard to the activities performed by natural persons and specialised companies, CECCAR members, in respect to the compliance with Professional Standards no. 21, 22, 23, 24, 32, 34, 36, 37, 38, 39 and 40;
Quality audit

- the examination of judicial accounting expertise reports in regard to the compliance with Professional Standard no. 35: Accounting Expertise and the National Code of Ethics for Romanian Professional Accountants.

Out of 2,619 practices scheduled to be audited in 2011, a number of 2,341 (1,383 natural persons and 958 legal persons) were registered as performed, respectively 89% of the number of practices which were scheduled.

The number of practices scheduled to be audited in 2011 was comprised of 2,180 practices approved to be audited by the Superior Council for the year 2011, to which were added the practices which obtained in 2009 the mark C, as well as the ones which in 2010 have obtained the mark D, summing a total of 370 practices which, according to paragraph 17(c)(6) from the Regulation on quality audit in accounting services, can be audited in maximum 2 years and respectively 1 year, as well as a number of 69 practices which remained from 2010 and were reported in 2011 for auditing.

The number of clients for the practices audited in 2011 – 42,202

<table>
<thead>
<tr>
<th>Type of Service</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting services</td>
<td>37,792; 89.55%</td>
</tr>
<tr>
<td>Other types of audit</td>
<td>124; 0.29%</td>
</tr>
<tr>
<td>Tax and financial consultancy</td>
<td>235; 0.56%</td>
</tr>
<tr>
<td>Other professional services</td>
<td>4,051; 9.60%</td>
</tr>
</tbody>
</table>

The turnover ratio for the practices audited in 2011

<table>
<thead>
<tr>
<th>Type of Service</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting services</td>
<td>86.5%</td>
</tr>
<tr>
<td>Other types of audit</td>
<td>1.5%</td>
</tr>
<tr>
<td>Tax and financial consultancy</td>
<td>11%</td>
</tr>
<tr>
<td>Other professional services</td>
<td>1%</td>
</tr>
</tbody>
</table>
The number of clients’ files examined during 2011 – 6,532

- Accounting services (82%)
- Special engagements (18%)
- Total: 5,358
- Special engagements: 1,174

The number of judicial accounting expertise reports audited during 2011 – 8,917

- Taxation: 5,316; 60%
- Penal: 1,355; 15%
- Commercial: 1,380; 15%
- Civil: 866; 10%
- Total: 8,917
The number of judicial accounting expertise reports audited by subsidiaries in 2011

- Alba: 74
- Arad: 138
- Argeș: 485
- Bacău: 294
- Bihor: 170
- Bistrița: 53
- Botoșani: 104
- Brașov: 164
- Brăila: 218
- București: 1,786
- Vrancea: 94
- Vâlcea: 184
- Tulcea: 164
- Argeș: 485
- Timiș: 346
- Teleorman, Suceava: 88
- Satu Mare: 54
- Prahova: 410
- Olt: 146
- Neamț: 151
- Mureș: 35
- Mehedinți: 336
- Maramureș: 58
- Ialomița: 153
- Hunedoara: 88
- Harghita: 33
- Gorj: 378
- Giurgiu: 104
- Galați: 155
- Dolj: 549
- Dâmbovița: 0
- Covasna: 15
The financial position of CECCAR on 31 December 2011 can be presented as follows:

<table>
<thead>
<tr>
<th></th>
<th>(thousand lei)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>79,270</td>
</tr>
<tr>
<td>Inventories</td>
<td>1,645</td>
</tr>
<tr>
<td>Receivables</td>
<td>4,341</td>
</tr>
<tr>
<td>Cash on hand</td>
<td>463</td>
</tr>
<tr>
<td>Accruals accounts A</td>
<td>253</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>85,972</strong></td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td><strong>2,400</strong></td>
</tr>
<tr>
<td>Accruals accounts P</td>
<td>6,035</td>
</tr>
<tr>
<td><strong>MEMBERS FINANCING</strong></td>
<td><strong>77,537</strong></td>
</tr>
</tbody>
</table>

The financial-accounting information from the balance sheet gives a positive image of CECCAR’s financial position.
14. CECCAR MEMBERS RECORDS

According to the rules on the organisation and functioning of the Body, the records of CECCAR members are kept in the CECCAR Register which is published in the Official Journal.

Therefore, on 31 December 2011, CECCAR recorded a number of 37,611 members, as follows:

- in public practice – 10,446;
- in business – 20,990;
- companies with foreign or joint capital – 61;
- domestic capital companies – 6,114.

The national distribution according to the number of members:
According to the number of active members, the first 10 subsidiaries in the CECCAR Register are as follows: Bucharest – 8,407 members, Brașov – 2,271 members, Cluj – 2,008 members, Constanța – 1,688 members, Prahova – 1,592 members, Arad – 1,454 members, Timiș – 1,431 members, Bihor – 1,318 members, Mureș – 1,106 members, Argeș – 1,103 members.

According to the professional status of active members, the Body recorded on 31 December 2011 a number of 10,446 accountants in public practice and 20,990 licensed accountants in business.
The professions of expert and licensed accountant can be conducted only based upon the visa and annual operating authorization of activity, under the conditions provided by CECCAR Rules.

Hence, during 2011, 510 authorizations have been issued for practicing the professional activity performed by specialised companies, and for the members recorded in the Body’s Register have been issued a number of 5,442 cards for expert accountants and 975 cards for licensed accountants (new, changed, name and address changes, transfer from one subsidiary to another), as well as a number of 50 duplicate cards (39 cards for expert accountants and 11 cards for licensed accountants).

The Body’s members which have the quality of expert evaluator have been recorded in the Body’s database, in the Body’s Register of expert evaluators, in order to publish it in the Official Journal.

The Register of expert evaluators was published in the Official Journal no. 292 and 292 bis from 27 April 2011. This comprises a number of 3,217 expert evaluators. The subsidiaries which published the largest number of expert evaluators were the following: Gorj (300), Bacău (270), Bucharest (239), Constanța (184), Cluj (151) and Brăila (141).
15. TERRITORIAL SUBSIDIARIES OF CECCAR

CECCAR Bucharest Subsidiary
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Web: www.ceccarbuc.ro

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Web: www.ceccarneamt.ro

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Executive Director: Dorina Nitu
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Web: www.ceccarolt.ro

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