

ROMANIAN ACCOUNTING DEVELOPMENT IN THE FORTY-EIGHTERS PERIOD – ION IONESCU FROM BRAD

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Abstract: Ion Ionescu from Brad was an economist, agronomist, politician, participant in the 1848 Romanian Revolution. He promoted agriculture based on modern technical methods and economic principles of organization, contributing to the development of agronomic sciences in Romania and he may be called the precursor of Romanian forestry. His concerns were also focused on social problems existing at that time, especially emancipation of peasants and their right to appropriation.

This article aims to showcase that the Romanian accounting has seen an important development since the Forty-Eighters period, the attention being mainly focused on the contributions of Ion Ionescu from Brad. His work as economist is less well known, being mostly outlined his concerns in agronomy. However, it can not be excluded or shaded the accounting valences of the complex personality of Ion Ionescu from Brad, and the specialized literature of this area is morally obligated to remember what Ion Ionescu from Brad meant for the Romanian accounting.

Keywords: *Ion Ionescu from Brad, economy, accounting, science*

JEL Classification: B31, M40, Q10

INTRODUCTION

Ion Ionescu from Brad (June 1818, Roman - December 1891, Brad, county of Bacau), son of a priest of Moldova, was educated at Iasi, from an early age, studying under the guidance of Eftimie Murgu. His studies continued in France, where he was specialized in agricultural economics. At only 24 years became professor of agronomy at the Mihaileana Academy of Science, being a major supporter of agrarian reform in the Romanian Principalities.

He became a reference name in terms of what it meant then modernization of romanian agriculture, as an important practitioner and theorist, proof being his scientific work left to those who wanted to continue his ideas. His concerns were complex, covering multiple aspects from other areas such as economics, statistics and accounting.

The academician Amilcar Vasiliu, who researched the life of Ion Ionescu from Brad, appreciated that his work includes 42 books and brochures, with a total of 5.500 pages printed only in his lifetime. He wrote almost 400 articles with a total of 2.000 pages, published in newspapers in the country and abroad. Other remained writings and manuscripts sums a approximate number of 6.000 pages. The performed translations summarizes an additional 500 pages. So, according to research conducted by Amilcar Vasiliu, total writings of Ion Ionescu from Brad is estimated at about 14.000 pages.

Ion Ionescu from Brad always felt indebted to share all the knowledge acquired in other countries, both during college and his exile. So, just from the first year of activity, has translated the scottish agronomist David Low's book entitled "White Cattle from Englittera" (1842). However, he did not resume only to the related experience of some specialists from England, managing to record in that paper his own observations

based to his results from Cioara. It remained noted that of this publication he donated 50 copies to public teachings for being distributed to students as prizes.

The reign of Alexandru Ioan Cuza represented an increasing press freedom, so there have been dozens of new magazines that had anticipated and supported the Union. A significant publication of those days was also “Romanian peasant”, published in 1861 by Ion Ionescu from Brad, where were treated political, economical, social, but also literary issues. Worth to be mentioned also the “Catalogu officialu de epuse la Productele Romaniei mosii” published in 1864.

The work of Ion Ionescu from Brad had the meant to open new horizons in romanian agriculture, to develop and modernize it, and to support innovative ideas for those interested in following the proposed models. As a reward for the large and complex scientific activity, he has been elected corresponding member and then honorary member of the Romanian Academy (1884), member of the Statistical Society of London and Statistical Society of Vienna.

Ion Ionescu from Brad has been a personality admired and respected by the cultural elite, but also by international public opinion, making an important contribution to scientific and cultural treasury worldwide.

1. LIFE AND PERSONALITY OF ION IONESCU FROM BRAD

Ion Ionescu from Brad was born with the name of Ion Isacescu on June 24, 1818, Roman, Neamt district, in a romanian family of modest condition, his parents being Ion and Elisaveta Isacescu. Worthiness, tenacity and love for the rural world were qualities inherited from his father, famous furrier of Roman, priest and later protopop.

At the age of seven, together with his brother, Nicolae Ionescu, he was given to the Diocese school of Roman, where he was instructed in Greek. Then he went to the White Church and to Royal school of Roman, where was named “Ionescu” and where he learned in Romanian. He already knew to play the piano, play theater, spoke several languages, but he could not stay away from sciences. Each times he had the opportunity, he left to his grandfather from Brad, where he better met the village world.

He followed gymnasium (1832-1835) at Three Hierarchs school of Iasi, where he learned history and rhetoric with George Saulescu, Latin and mathematics with Basil Fabian and philosophy with Eftimie Murgu. Because he was an exceptional student, the director Gheorghe Asachi enrolled him in the Mihaileana Academy of Science where, since 1837, becomed substitute of Romanian and world history to stage two and secretary of the Academy’s Office. Most people saw him following a career in philology and literature (when Academy graduate he was already known for his translations from French, Greek and Latin), but with the economic and social changes after the Peace of Adrianople and achieving trade freedom, were modified also the intellectual youth priorities, including those of student Ionescu. In the respective period he studied French just with the Academy’s rector, professor Maisonnabe, who later sustained him to continue the studies in France.

He attended a specialization in agriculture in France, as a royal fellow, helped by Prince Mihail Sturza, to the famous school of the statistician Moreau de Johannes and agronomist Mathieu of Dombasle. After the classes at Roville, Ion Ionescu from Brad went to Auxerres (Champagne) where he studied viticulture and winemaking for six months. Thus, he have combined acquired information and innate abilities, so that, once back home, he could get the first romanian champagne from grapes, made at Socola, for his benefactor, Prince of Moldavia, according to the recipe of Dom Perignon monk from the monastery of Haut Villiers (Champagne). His studies continued at Bois-de-Senant, near Paris, where he managed sericulture. Arriving in Paris, Maisonnabe was his host and he entered at Sorbonne, where he took courses in chemistry, natural history and

botany. Meanwhile, he studied political economy at the Conservatoire of Arts and Crafts. Ion Ionescu realized so that history of agriculture was closely related to the history of human society and its periods of decline or development, coincided with times of poverty and prosperity of mankind.

In the autumn of 1840, ending the journey of studies in France, he returned home with a considerable baggage of information and eager to implement the acquired knowledge. Arrived in the country, he presented to Mihail Sturdza the certificates attesting the successful completion of all followed courses, the latter being very satisfied with the results of young Ionescu. However, to his disappointment, the first farming mission of his career, was limited to a position in the cattlemen on the reign domain at Cioara (today Fantanele). Remembering that time, Ion Ionescu later wrote, "After four years of residence in France to study, returning me back to Mihail Sturza which spent with me, I have been sent to the country where he had cattle and me made a cowherd! [...] I came back with knapsacks full of gold coins, I went and I gave them to Voda. Voda have been so pleased with me that stopped me near him, making me managing director in its estates". So, he was named manager of the ranch, being also the accountant of Sturza's domains.

On June 9, 1848, the Romanian Revolution started by the addition of Islaz, where was read the revolution program entitled "Proclamation of Islaz". The main points the authors were militating for, including Ion Ionescu from Brad, had into account removal of censorship, freedom of press and assembly, emancipation of the peasants, choice of a responsible prince for a four years period, from all social categories (was intended establishment of the republic as a government form). On June 13 occurred the abdication and was formed a revolutionary government headed by I. Odobescu and Metropolitan Neofit, being also established two specialist committees. The first was the Commission of propaganda, headed by Balcescu, which should ensure public program presentation and its explanation to all romanians. The second one, the Commission of property (up to July 21, 1848), led by Ion Ionescu from Brad as Vice President and composed of deputies, landowners and peasants, aimed at solving the agrarian problem. His activity was a tireless one, fully dedicated to conduct the Commission works (opened at 9/21 august 1848), combating the owners' reactionary attitude and supporting farmers. Commission was dissolved at August 31, without the considered problems to be resolved. A controversial proposal, which had raised serious troubles to landowners, was that the peasants should be freed from boyars and granted with land that also they to redeem it.

In 1862 he goes to the Universal Exhibition in London, where is interested about the latest in agricultural equipment. Given the notoriety of its concerns, Ion Ionescu from Brad is invited in 1864, by Prince Alexandru Ioan Cuza, to contribute at future land reform. In this period he perfected his knowledge on socio-economic realities in the country, information that has brought into important works published on government expense

Beside all these performed activities and many others registered in the documents of those times, in 1869 the post of inspector occupied by Ion Ionescu was abolished, because he did not renounced from criticizing the injustices committed against the peasants. After the sudden end of the inspector career, together with his brother, historian and politician Nicolae Ionescu, buys from State the estate from Brad (hence the name under which is known today), a modest village in Bacau County (near Roman) and permanently installed there as individual entrepreneur. Here started a new action by creating a "model farm" of small dimensions made available to peasants without financial possibilities.

On September 7, 1871 he was elected member of the Romanian Academy and in 1876 was elected deputy in Roman (until 1883). He managed to pass the law for newlyweds appropriation and the law through which were sold to farmers allotted state lands. He was particularly attentive to the mandate he had received and kept detailed reports for his voters.

In 1889, Ion Ionescu from Brad began to write his memories, based on an impressive volume of information and ideas, result of remarkable experiences on scientific, political and social, which has earned a well deserved into romanian elite.

At December 16, 1891, at the age of 73, Ion Ionescu from Brad definitively ended his life opera, leaving as legacy for the romanian people, to whom was selflessly devoted, valuable works in agriculture, economy and history. He had no direct descendant, and never married again. Memorial House "Ion Ionescu from Brad" is at the limit of localities Negri and Brad.

2. CONTRIBUTIONS TO THE ACCOUNTING DEVELOPMENT

Literature appreciated that Ion Ionescu from Brad may be called the founder of the romanian economic school and thought, given its contribution in theoretical and practical work in the field. Ion Ionescu from Brad is seen as the founder of agrarian economics and the precursor of romanian rural sociology, by his knowledge of agronomy and economics and understanding the need to keep track of any production activity. Monographs realized on the important counties, already mentioned in a previous paragraph, outside the scope of agrarian research, competently combining economical and sociological analysis. Wide horizon of discussed economic life issues, puts Ion Ionescu from Brad among the first ones who have substantially contributed to the scientific development of the Romanian accounting. Its concerns sat for nearly 50 years in this direction have been confirmed by developed and published works and also by correspondence with other intellectuals.

During his studies followed in France he came into contact with accounting issues, at the farm-school of Mathieu of Dombasle and other institutions, where he gained important knowledge that has asserted upon returning into country until the end of his life, through a successful development of the Romanian accounting theory and practice.

Since 1844, Ion Ionescu treated accounting issues in his work "Calendar for the good manager", specifically in the paragraph entitled About expenses. So, the author noted the use of single entry accounting, as well as of the double entry. To note how he defined accounting: "[...] sources of counting, showing all changes of the money employed in field household in crafts and trade...". He also refers to the role of inventory: "[...] in accounting, inventory shows with clarification everything that includes the capital with which we get down the household...". Thoroughly mastering the accounting techniques existent throughout Europe at that time, Ion Ionescu underlined, since 1845, the essential elements in accounting system: Journal, General ledger, Balance in the air (the name by which in that time was meant the trial balance of synthetic track, which was compiled based on register called the general ledger).

In 1846, Ion Ionescu from Brad acted as accountant and administrator at Sabaoani-Roman estate which held in the lease Grigore Sturza, son of Prince Mihail Sturza.

On June 9, 1854, during the exile, he published his work entitled "Report on the administration areas of his Highness, the Grand Vizier Risid Pasha of March 1, 1853 until March 1, 1854", considered the first study of accounting and economic analysis, in which practical and theoretical problems were treated. Exposure is based on the dates of Journal and General ledger, but especially on the Profit and loss account and Balance

sheet by keeping a double entry accounting. The paper is characterized by the notes on the role of books and especially by its conception about accounting. The author noted that the Journal reflects all changes that values are meeting in their movement, and General ledger methodical groups the accounting operations on accounts. This paper represents the most conclusive proof of economic knowledge of the author, who saw in accounting not just a monitoring tool of inputs and outcomes, but a forecasting method for a better orientation of the activities.

In the same period of his exile, Ion Ionescu from Brad has performed the role of agricultural science and accounting professor at the School of Agriculture and accounting from Pyrgetos-Thessaly, which he established and supported with funds of Grand Vizier.

The year 1844 marked the emergence of commercial education in Romanian language appeared in Transylvania, Moldavia, Wallachia and Bucharest. In 1859, Ion Ionescu from Brad was appointed by Prince Alexandru Ioan Cuza, to manage the Statistics direction of Moldova. At the insistence of Moldova's treasurer, Dimitrie Scarlat Miculescu, in the same year, as professor of accounting, economics and financial policy (called by Royal Decree no. 220 of September 19, 1859 signed by Alexandru Ioan Cuza and countersigned by A. Teriakiu Minister of culture and education), prepared the first course of accounting in Romania, the curriculum being immediately published in Official Gazette of Moldova, with a total of 15 lessons. But, after only a few days of the course initiation, some of his statements have caused management dissatisfaction and he was dismissed. In the same year, in response to his dismissal which he considered unfair, published in the first editions of newspaper "Romanian Tribune" articles related to credit and bank, documentary materials of great interest.

Through its approach, Ion Ionescu was closer to the fair conception that the accounting subject is formed by all movements of values expressed in money. In his view, the role of accounting is not restricted to record movements of values, but also allows an economic analysis, giving the manufacturer the opportunity to know the present situation and the development perspective of its business, to prevent and detect potential damage.

Since October 1859, Ion Ionescu from Brad noticed some principles that are also valid today. Thus, the assessment that "any accounting begins with an inventory that includes a thorough description of total capital..." is part of the current conception according to which inventory is the document that records, in a quantity, quality and value way, the existing means and also their resources at a time. The Journal was regarded as a "tank of accounting", since it summarizes and reflects all movements and changes of an enterprise values. Ion Ionescu also noted the function of accounts that recorded the input to the left side called debit, and exits to the right, called credit. From his considerations on accounting ledgers, is remarkable efficiency and timeliness in knowing evidence object movements taking place in economic units. Also, Ion Ionescu noted the educational role in economic and social life of a nation, through the grounding principles of social conduct: honesty and fairness that must underlie the relationship between people. If he presented since the second half of the nineteenth century idea that accounting can be a mean for peasantry emancipation, until 1930 professor Ernest Laurel in Switzerland remarked, in his book "Agricultural Accounting" the educational importance of accountancy. Given the role of banks as mediators of payments between people, Ion Ionescu from Brad states that accounting and control activities need to ensure banks morality.

In recognition of its competence in accounting, Ion Ionescu from Brad was appointed by the Ministry of Agriculture, Trade and Public Works, in November 1862, together with P. Aurelian, P. Buescu and A. Slatineanu in a commission tasked to the

accounting organization at the School of arts in Mavrogen and the School of agriculture in Pantelimon. Also when appears in "Romanian peasant" the article "Komptability" written by him, that raises the question of training specialists in accounting field. So, it is shown that is not enough the simply introduction of accounting in institutions an enterprises, being required trained people familiar with the area techniques and especially able to interpret data from accounting calculation system to draw conclusions meant to help improving future activity. In this regard, he supported the need to introduce accounting as a discipline in regular schools and in primary ones.

Taking into account the influence of social, economical and political events on development of the country's finances after the Union of 1859, Ion Ionescu from Brad looked very concerned about the state budget revenue sources and advocate in this regard, for imposing a proportional tax, considering taxation on fixed rates as unfair. He also approached the phenomena of credit and its role in the society development, being the supporter of an interest credit of 5% and rejecting the idea of usury, which he called "slavery through money".

In 1870, Ion Ionescu from Brad published in Bucharest "A small treatise of accounting" within the course "Elementary lessons of agriculture". Following the Romanian socio-economic, realities of those times, the author sees the accounting calculation system as the only mean of analyzing the efficiency of production, especially in agriculture. The purpose of accounting calculations was clearly revealed as to observe the movements of values and to provide the results of the respective units. Ion Ionescu described the accounting as "the art of writing with methods in registers all operations of a trade, a factory and all agricultural and industrial enterprises".

So, was reaffirmed the idea of the usefulness of accounting calculation in all branches of national accounting, being inferred the possibility of permanent balance sheet. Ion Ionescu from Brad emphasized the role of inventory in knowing the exact situation of an entity's assets and liabilities concerning this action as a factual finding of all material elements existence, describing the evaluation and verification of their receivables and liabilities accuracy. In his treatise of accounting, the author has proposed a simplified accountancy method, accessible to small and medium farmers, particularly necessary considering the increase number of small and medium farms after the land reform of 1864. Such a method was based on keeping a single register of the grower, where the calculation to be systematized into a whole, to properly reflect the evolution of economic activities in the small cultivator households. Also he proposed that the movements of main evidence objects to be recorded in eight accounts and the final result of all economic and household operations to be included in a ninth account, "Account of damages and earnings".

The passion that Ion Ionescu from Brad has manifested to economic sciences was also noted in the "Teaching program" that has developed in 1870, for the School of agricultural practice from Bran. Among the proposed disciplines were included rural economy and accounting, which he offered to keep even without hours pay.

Through his entire theoretical and practical activity in accounting area, Ion Ionescu from Brad was noted among the pioneers of using accounting calculation in economic activity, being the first Romanian author concerned with accounting application in agriculture, and his contributions have added a significant value in developing this science essential for life and human activity

CONCLUSIONS

Ion Ionescu was a leading figure of the nineteenth century, during which the major cultural, social and political current worldwide reached with great difficulty into Romanian country. He worked as an agronomist, economist, scientist and writer. His

ideas were included into currents of those times, with names like Ion Heliade Radulescu, Bogdan Petriceicu Hasdeu, Vasile Alecsandri and of his internationally contemporaries can be remembered Albrecht Thaer or Mathieu Dombasle, founders of agronomic education in Germany and respectively in France.

Ion Ionescu from Brad was an initiator for many other researchers, young intellectuals, teachers, priests, doctors who, through their profession, were directly related to the peasantry and had to face their lives' realities.

In middle of his concerns was not only the agriculture, but also the farmers, showing a remarkable patriotic devotion for the prosperity of Romanian people. So, the man of science and culture was fully blend with the revolutionist, being eager to devote his existence to cultural and economic raise of the peasant masses. Ion Ionescu from Brad manifested great qualities of investigator, especially the courage to criticize deviations of law misapplication and also its failure, showing abuses against peasants.

Ion Ionescu from Brad was not only a specialist in agriculture, with knowledge in agrarian economy, taking courses in the field at Mihaileana Academy (in 1842), showing a special interest in accounting. Researches were characterized through interdisciplinalitate, welfare and development for people. Noting the interdependence of national economic branches, Ion Ionescu from Brad conceived economic development of our country as a harmonious whole, where branches of material production are stimulated, according to historical circumstances existing at a time, to promote the vital interests of the nation. The criterion of practice permanently stood at the base of its complex activities, trying to demonstrate that, ultimately, science should seek to apply its theoretical results in practice. His progressive vision and his concern to introduce accounting in agriculture, so the simplified accounting calculation can be used by small farmers, were motivated by his beliefs about the role of accounting education. His whole thought, such as opinions about the accounting calculation, finance and credit, bears the mark of originality, his personal contributions are reflecting the socio-economic realities and requirements specificity for that period.

For all these, the name of Ion Ionescu from Brad deserves to be entered in the receipts of history, maintained as reference of scientific and patriotic perfection, so that present and future of our nation to be built upon the notable examples of past.

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Aknowledgements

This work was supported by the the **European Social Fund in Romania**, under the responsibility of the Managing Authority for the Sectoral Operational Programme for **Human Resources Development** 2007-2013 [grant POSDRU/CPP 107/DMI 1.5/S/78342].