

THE RELATIONSHIP BETWEEN THE DEVELOPMENT OF THE HIGHER EDUCATION IN ROMANIA AND THE ACCOUNTING PROFESSION

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ABSTRACT: This paper wants to highlights the relation between the development of accounting in Romania and the accounting profession. The development of the accounting education is related with the economical development as well as the profession. Having intellectuals that are preoccupied of accounting we will have the need of having a recognized group. The Body of Chartered Accountants was correlated with the appearance of the second Academy of Industrial Studies in Romania and only after the Unification.

We could see that the ones that initiate the organization of the accounting profession in Romania were the Alumni of the Commercial Schools.

Key words: schools of commerce, accounting profession, Academy, alumni

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