The Conflict between Producers and Users Accounting Information

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Abstract
The accounts in addition to render the idea than it is an instrument of knowledge and management of economic values separate bears patrimonial liability, as obedient and literature, there is also a social phenomenon crossed the contradiction of society and has become a very important one for various social protagonists, each trying to take advantage according to his interests. The product provides it can only be result of compromise between multiple expectations and requirements. It does not fully satisfy all the plaintiffs, witch, in spite of all, he did not after the authority and prestige.

Keywords: accounting information, users, producers

1. Introduction
Square is a coherent, a system of relations of sale between businesses, which are first linked by interdependence and, on the other hand is in a state of opposition, each pursuing its own interests (competitive relationship).
Market accounting information meet the request for information, which comes from the users of accounting information and supply information held by producers accounting information. Offer information is all available information for different users. This information is provided verbal responses to questions shareholder reports and written communications made by the managers of synthesis and documents (annual financial statements)
Between producers and users of accounting information there is a lack of trust, which is why those involved verifying and certifying accounting information.

2. Manufacturers accounting information
According to the Law on accounting obligation rests its organization and management accounting: companies, societies or national companies, autonomous administrations, national research institutes - development of cooperative societies and other legal entities for profit. Such persons must lead and organize financial accounting and management accounting according to legal regulations in the field. Organization and management accounting obligation lie with public institutions, associations and other legal entities and non-profit, and individuals authorized to self-employed.
Accounting deals with measurement, assessment, knowledge, management and control of assets, liabilities and equity and the results of the work of individuals and businesses that purpose must provide chronological and systematic recording, processing, publishing and maintain information about the financial position, financial performance and cash flows for both their internal requirements and relationships with current and potential investors, financial and trade creditors, customers, public institutions and other users. [1-3]
Getting accounting information property units shall be made either within organized accounting departments headed by the Director distinct sphere accountant, chief accountant or other person authorized to perform this function, either legal or authorized by individuals who act as chartered accountant or certified accountant. Responsibility for organizing and conducting the accounting returns administrator authorizing officer or other person who is liable heritage management, which is achieved by the powers that these stakeholders to establish the responsibility of the accounting department manager and staff under his supervision. In situations where accounting is performed by specialized companies or by authorized individuals, they are responsible for their services. Companies profile and auditors can perform the following works:

- keeping or supervision of accounting and financial statements;
- economic and financial analyzes;
- conducting financial audit and accounting;
- conducting economic evaluations;
- performance auditing;
- execution of works with financial-accounting (preparation of periodic statements, consolidation of accounts, preparation of financial plans);
- fiscal performance of work;
- conducting administrative organization.

Even individuals who are accountants or expert accountant are numerous, there are situations in which accounting information are obtained using an unqualified personnel. In this case the responsibility for organizing and managing accounting and compliance with accounting rules default property returns or other persons required heritage management. The effects of this are:

- low quality of accounting information obtained in these situations;
- declining demand for clear and complete accounting information;
- reducing sources of revenue for professional accountants;
- reducing income of professional organization (Body of Expert and Licensed Accountants) of contributions.

To perform the full range of the things it is necessary to allow several professional bodies and thus pay subscriptions to each of them.

People who are responsible for organizing and conducting the accounting must provide, by law, the conditions required for:

- preparation of supporting documents for all operations affecting assets;
- organization and management accounting correct and up to date;
- organizing and conducting inventory of assets and liabilities and capitalization of results;
- the rules of preparation of annual financial statements, submitting them to the organs within the law and their publication;
- retention of supporting documents, records and annual financial statements;
- organization of management accounting adapted to the specific activity of the company [4].

In terms of spatial management accounting is to separate economic patrimonial values. Heritage of a legal entity or a natural person authorized to carry out independent space represented accounting knowledge and action. By way of financing, property units are divided into: economic unit, public institutions and public organizations.

Business units can be organized in the following forms: RAs; Companies; Cooperative societies.

**Figure 1. Classification of the patrimonial units**

Autonomous administrations are organized and function in strategic branches of the national economy (the arms industry, railway, post office, gas and mining exploitation) and in other areas belonging to other branches established by the Government. Companies are economic units established by free will and initiative investor is fully autonomous in relation to third parties.

Cooperatives are legal entities established on the basis of joint work of members of society with characteristics of people working together and manage assets by statutory rules of administration and distribution of the results. Business units can be classified according to several criteria as shown in Figure 2.
Public institutions are state organizations created to conduct social activities - cultural, unfulfilling directly productive economic activity. Community organizations are built on the principle of free association and participation and concern the conduct of political, socio-cultural, and certain economic activities. Individuals are those who have a trader, which perform acts of commerce (purchase or sale of goods, transport of goods or persons, etc.) and by law are entered in the Trade Register.

Figure 2. Typology of economic units

3. Users of accounting information

Depending on the state in which the accounting progress in one country or another, we note the existence of a hierarchy of priorities regarding the information user satisfaction. Thus, in the Anglo-Saxon investors is priority category of users of accounting information and the continental European countries, accounting information system that serves (or rather, served) a wide range of users, the creditors main category and especially the state. This user hierarchy’s shootout is “harmonized” with the adoption of international accounting rules for most countries.

The IASB Framework nominate the following categories of users: investors, employees, financial creditors, suppliers and other trade creditors, customers, government and its institutions and the public. [4]

Thus, shareholders will be interested in the sector and its prospects, the strategic policies of the company, the quality of human resource management, management of technology etc. You might think that an enterprise’s financial statements are designed to meet the information needs of all these users. These needs are real, but the propensity traditional accounting provides information for current and potential investors

Another way to group users can be presented as follows: enterprise management, social partners (trade unions, staff), financial partners (shareholders or potential investors, banks), commercial partners (suppliers and customers) and other partners (government central) [5-8].
In figure 3 we summarize categories of users of accounting information and objectives of each to base decisions. [9]

It should be mentioned that in the process of harmonization of accounting, the trend is to satisfy its investors more than creditors. But “balance sheet did not fully answer their questions because it only reflects quantifiable information. Strategic and social aspects are absent” [10].

Figure 3. Users of accounting information and objectives
While international accounting regulators are considering qualitative information is included in the financial statements, some multinational companies already provide voluntarily (the most frequent is the extractive companies that produce environmental reports and social reports, to protect the criticism coming from agents or environmental interest groups).

4. Conflicts of interest accounting information market

Accounting as social practice of production and use of information involves several categories of actors:
- **Businessmen and managers responsible inter alia for the organization and management accounting;**
- **Accountants (persons in charge of the organization and management accounting);**
- **Users of accounting information (information given by them are more reliable and useful but are more expensive).**

Accounting professionals are faced with the limits of “art” in their production of information, and sometimes intellectual and material investments are risky and less profitable. The accountancy profession is not just accountants or auditors as individuals, but also influencing their activities system. [11, 12]

Users of accounting information are not always able to motivate inquiries, which have a tendency to increase, are qualitatively better, more reliable and better processed, but are more expensive. Using a diagram composed of three spheres of activity, corresponding to the three categories of actors, their intersection results in seven areas (Figure 4): [13-15].

Zone 1 (intersection of three areas) designates the convergence of interests of the three categories of actors and includes information that the company is willing to publish for the financial sector - accounting can produce and supply. Most of the information I belong financial accounting and contained in the summary documents and accounting reporting. Users may be interested in this information.

In area II we find information that the company is willing to provide the information requested by users, but that accountants can not produce and can not control. This information relates to human...
resources, social relations and ecological phenomena. Zone III includes such information as the company is willing to serve, accountants can produce and verify, but not required by users. Information is accurate absolute sizes of business activity, but not significant for users. In the IV find information that accountants can produce and requested by users, especially competitors, but that the company is not willing to provide. This information is related product costs, allocating resources to activities and functions etc. Information of V can not be determined and verified by accountants, users do not require it, but the company is willing to provide. The information in this area are used to fight competition, as desired by masking information dissemination much more significant than running. For VI, the information can be determined and controlled by accountants, but the company is not willing to serve. This information is not relevant to users and are expensive (data are highly analytical). Zone VII refers to information of interest to users, but that the firm is willing to serve and exceed the area of competence of accountants. Information is classified as the strategic plan of the company. Conflicts of interest are resolved as accounting normalization bodies. To answer many user interests accounting data must meet the following conditions: • be available to anyone with notions about business market and the economy in general and wants to study the information supplied with sufficient accuracy; • allowing creditors and investors to formulate an opinion on the result of the entity and the causes that can alter; • to provide information on liquidity, solvency and movements property items; • to constitute a tool for the state to determine the correct knowledge of the various taxes.

5. Conclusions

Manufacturers and suppliers of accounting information forms a kind of system to operate must find validation procedures, accounting standardization on one hand and on the other professional’s warranty

Conflicts of interest between the three categories of actors are resolved by bodies of accounting normalization, normalization objective being to find the optimal solution to meet the need of user information.

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