

## FROM CONFORMITY TO EXCELLENCE - STUDY ON QUALITY OF SERVICES IN ACCOUNTING PROFESSION IN ROMANIA

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### Abstract

Professional bodies that manage distinct segments of the accounting profession in Romania, respectively CECCAR, CAFR, CCF and ANEVAR are focused on the public interest and expectations of the business environment.

The quality of services specific to accounting profession is primarily aimed at compliance with the ethical and professional standards, without depending only on regulatory and monitoring activities exercised by professional bodies but being determined by the mentality of professionals and their ability to meet customer expectations and assess their future needs. In our research we analysed the evolution of quality classes obtained within each professional body during 2009-2014, by ranking the performance of entities that were submitted to quality audit.

Though we found an upward trend for promotion in the higher quality classes, we consider that supervision only seeks the degree of compliance with professional and ethical standards in the field. Competition requirements in the accounting profession in the digital era, together with the globalization of markets and standardization of financial communication at regional and global level, are demanding from the professional accountant far more than compliance with existing standards. To study the potential for shifting from compliance to excellence in the accounting profession we conducted an empirical study using survey as a quantitative research method. The survey results revealed that the vast majority of those surveyed are organized in private offices and do not have quality control procedures and only a small proportion of respondents considered necessary to implement a quality management system.

We deepened our researches and identified a compliance of professional standards with the requirements of a quality management system based on PEVA cycle and we concluded that the decisive step from compliance to excellence can be achieved by an effect of size, brought along by the association of professional accountants in small and medium entities and assumption of a quality culture in the companies providing accounting services.

**Keywords:** conformity, quality, professional body, excellence, quality classes, quality standards.

**JEL Classification:** M41, M49

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## **Introduction**

The year 2007, moment of Romania's accession to the European Union, was an important milestone in the development of Romanian society due to the access on European markets and free movement of capital, goods, services and labour. These changes have put pressure on the economic entities and brought about profound changes, generated at the same time by the advanced technologies in the field of accounting (Avram, 2016). Europeanization and globalization expanded the need to harmonize the accounting profession, its responsibility being related to the highest standards of quality and professional ethics. The strategy of International Association of Accountants, subordinated to the public interest and improvement of financial – accounting communication, in a world of globalization and regionalization, is clearly oriented towards the consolidation of the accounting profession and enhancing the quality of services provided by accountants.

Professional bodies that have the role to monitor and coordinate the accounting profession in Romania are acknowledged nationally and internationally as autonomous and non-profit public interest entities. The social responsibility and role of these professional bodies generate their fundamental objectives (Toma and Potdevin, 2008):

- Education is the one that provides the initial training and continuous professional training of members;
- Ethics implies the values, ethical behaviour and professional attitude of professional accountants;
- The quality necessarily requires high professional standards and valorisation of the best performance in the field.

The initial education and continuous professional training are two basic pillars that ensure the growth of quality of the services provided by professional accountants and, on this basis, they pave the way for access to excellence in the profession, on a market in which act world leaders in the big four, small and medium-sized companies as well as numerous individual cabinets.

### **1. Theoretical approach**

Quality „is nothing but compliance with certain characteristics imposed or agreed upon” (Cosmescu, 2008). Accounting services, as any service, must be performed at high standards of quality that are developed and monitored by the professional bodies in the field, their implementation being ensured by the education and continuous training of professional accountants. “Professional development focuses on the progress of the individual and relates to the acquisition of intellectual skills through planned activities and experiences.” (Popescu et al., 2014)

In the specialized literature were outlined, in the field of conformity, two conceptions:

- Compliance with specifications – American vision (Garvin, 1988),
- Loss function – Japanese producers’ vision synthesized by Taguchi (Taguchi, 1986).

Starting from the characteristics of quality determined by Taguchi and Garvin, in our research we aim to identify the most relevant characteristics of quality for the services of

accounting profession. In the field of services there are four levels that can lead to customer satisfaction (Avram and Avram, 2007):

- Precision (accuracy) – level characterized by a quality of services that comply with the standards set in the field;
- Accessibility (coverage, availability) – accounting services can be offered everywhere in time and space without additional travel or waiting costs;
- Partnership – customers expect professionals to understand and solve missions in contractual terms;
- Counselling – customers are delighted to recognize a consultant in the professional accountant who helps them win together.

The first two levels give the measure of the quality and quantity of services provided, while the next two are essential to gaining customers' loyalty and for excellence. Thus, we believe that performance, as primary feature, is the most important for accounting services, accompanied by reliability, which involves the provision of accounting services within the optimum time and is well known that products of accounting profession (financial reports, financial statements, tax returns, audit reports, accounting expertise reports, diagnostic analysis, ratings, etc.) are based on the rules and/or regulations.

The quality of services promoted by accounting profession may be associated with "increased organizational performance" (Albu and Albu, 2016) felt by the recipients of such services. It's an extra motivation to deepen the mechanism by which one can move from compliance to excellence in the accounting profession, given that studies undertaken worldwide confirm a direct relationship between the quality of accounting services and organizational performance. The impact of accounting services on the performance of small and medium enterprises has been highlighted by studies conducted in France (Delanoe, 2013), Italy (Soriano and Castrogiovanni, 2012), the UK (Berry et al., 2006) and Australia (Barbera and Hasso, 2013).

Regarding the impact of accounting services on the performance achieved by large companies we have identified in the specialized literature studies out of which we list the most significant, as follows:

- In Holland was conducted a study under which were investigated 41 companies (Braam and Nijssen, 2004),
- In U.S.A. was conducted a study involving 122 de companies (Widener, 2007);
- In Japan was conducted a study to which 1000 companies participated (Saka and Oshika, 2014);
- In France were investigated 25 companies (Cheffi and Beldi, 2012).

All these studies confirmed the strong relation between the quality of accounting services and organizational performance, as reflected in the approaches manifested at global level (KPMG, 2006; Kim et al., 2012).

## 2. Research methodology

Our study aimed at deepening the knowledge about the quality of services promoted by accounting profession in Romania on three levels, thereby:

- A research on the manner in which quality control is exercised by professional bodies in Romania through the analysis of data available on their websites. Professional bodies are positioned between the interest of general public to receive quality services and professional accountants' interest to provide these services to standards recognized and valued as such. From this perspective, we understand that professional bodies still pursue, from the access to this profession and during the entire active period of the accounting professional, the acknowledgement and conformity with professional standards, as well as the compliance with the specific ethical and professional standards.

- An empirical study on improving the quality of accounting services, resulted in a questionnaire applied to a representative sample of professionals. The objectives are:

- Knowledge of professional accountants' concerns related to the internal organization of the quality control;
- The attention given by respondents to the professional training programs;
- The need for quality management systems.

How to sample and apply the questionnaire are detailed in paragraph four

- A verification of the compatibility of professional standards with a quality management system, respectively PDSA (PEVA) cycle, which is required in the light of elimination of obstacles that may arise due to some weaknesses of the organizational culture.

## 3. Exercise quality control by professional bodies

Quality control exercised by the professional bodies looks at how the professional accountant complies with a wide range of regulations including:

- Legal norms;
- National and/or international professional rules (standards);
- Ethical and/or professional conduct rules (codes);
- Internal procedures, developed in compliance with the above norms.

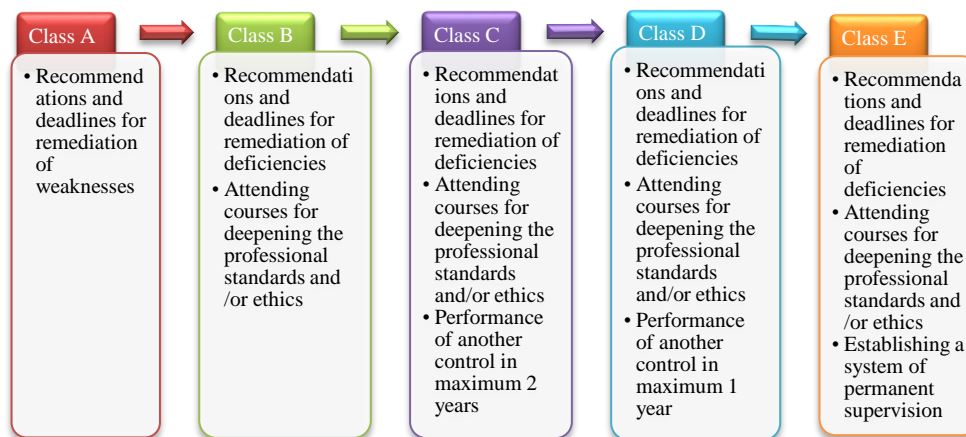
### ***Quality Control performed by the professional body CECCAR***

Body of Expert and Licensed Accountants of Romania (CECCAR), as a member of IFAC (International Federation of Accountants), with full rights since 1998, attaches particular importance to aspects regarding the quality of accounting services provided by its members. Quality control is performed by the professional body CECCAR under the International Standards issued by the International Federation of Accountants (IFAC) and based on the Recommendation and Methodology of the European Commission for the quality control of professional services and, not least, the national regulations in the field.

The degree of compliance is measured using scoring grids and “depending on the results of the audit office audited quality can fall into 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”. (CECCAR, 2017)

Depending on the quality class in which the office was engaged, steps can be taken to rectify the deficiencies noted, as can be seen in figure no. 1.



**Figure no. 1: Remedial actions for the deficiencies found**

After the performance of quality audit, in the period 2009-2014, one may notice an ascendant trend of the quality classes to the upper ones, offices / companies focusing on the possibility to obtain A and B qualifier, as shown in table no. 1

**Table no. 1: Evolution of quality classes during 2009-2014 – CECCAR (%)**

Period / Qualifier	2009	2010	2011	2012	2013	2014
A	-	-	-	-	-	0,08
B	49,22	50,33	60,00	71,34	78,20	77,93
C	41,19	44,89	34,00	28,09	21,4	21,40
D	9,59	4,78	6,00	0,57	0,40	0,59
E	-	-	-	-	-	-

Source: own processing after CECCAR, 2017

In conclusion, after analysing the level of quality classes given over the period 2009-2014, there was an obvious improvement of quality classes obtained by CECCAR members, while class B was recording significant progress from one year to another, and class C was trending downward during 2009-2014, which meant an increased efficiency in the organization of professional activity. As can be seen in 2014 the work of professional accountants aimed to

improve quality in the exercise of assignments rendered, as well as to ensure the prestige of the accounting profession exercised for the general public and the economic environment.

***Monitoring and ensuring the quality of the services provided by financial auditors***

Chamber of Financial Auditors of Romania (CAFR) is the professional body that coordinates the activity of its members - the financial auditors, by performing checks on the quality of services provided by the CAFR members, and issues rules and procedures for inspection of the quality of financial auditing. In accordance with the Rules of Organization and Operation of the Chamber, checking the quality of the tasks performed by auditors is done by the Department of Supervision and Professional Competence. From the analysis of information provided on the CAFR website, the evolution of quality classes, considering verifications conducted during 2009-2014, shows an increasing trend of higher quality classes (Table no. 2).

**Table no. 2: Evolution of quality classes during 2009-2014 – CAFR (no. of entities)**

Period / Qualifier	2009	2010	2011	2012	2013	2014
A	34	50	55	53	49	75
B	32	32	30	30	29	12
C	22	14	6	9	7	4
D	5	1	1	1	1	1

*Source: own processing after CAFR, 2017*

***Monitoring and checking the quality of the evaluation activity performed by ANEVAR professional body***

The National Association of Certified Appraisers/Assessors from Romania is the professional body that has as objectives the organization, coordination and authorization of the profession of certified assessor/appraiser in Romania and its aim is to represent and protect the professional interests of its members. As a professional body, ANEVAR monitors the compliance with professional ethics among its members and the achievement of higher quality activities by certified appraisers in conformity with the rules, standards, methods and techniques for evaluation. Monitoring and verification of quality of the evaluation activity carried out by members of the Association is coordinated by the Commission of Verification and Monitoring. The association, through the departments empowered, verifies the compliance with rules, ethical principles that govern the work of authorized assessors and procedures and policies implemented by authorized assessors for compliance with the mandatory Evaluation Standards. We believe that the quality verification and monitoring process in the case of evaluation is a process both complex and necessary. To ensure and maintain quality standards, in accordance with ANEVAR norms, the quality verification and monitoring procedure needs to go through, in a logical sequence, the following steps:

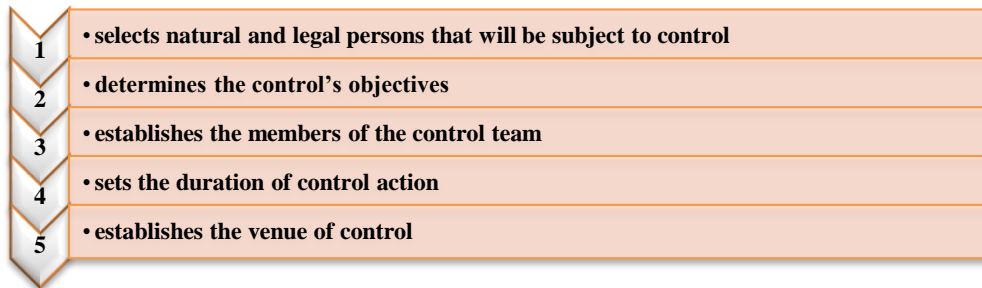
- Submission of annual activity reports for the previous year;
- Planning the inspection;
- Performing the inspection;
- Approval of verification qualifier and application of corrective measures;

- Monitoring the implementation of corrective actions.

Evaluators must complete, within each stage, a series of steps that ensure a high quality level of the evaluation missions.

#### ***Monitoring and Control of tax consultants***

Chamber of Tax Consultants (CCF) is the professional organization of public utility, whose operation is regulated by Government Ordinance no. 71/2001, approved with some amendments by Law 198/2002. The Chamber is mainly focused on checking the quality of services provided by its members, registered in the Register of Tax Consultants, and tax consultancy companies. Tax consultants' activity is monitored in accordance with FCC regulations. In order to carry out the control activity, Directorate of Monitoring, Control and Professional Competence has the attributions shown in figure no. 2:



**Figure no. 2: Attributions regarding the Control of Tax Consultants**

We can conclude that, by the methods of organizing quality control, professional bodies put themselves at the service of public interest in terms of compliance. This control can be regarded as a prerequisite but not sufficient to achieve excellence in the profession.

#### **4. Empirical study on improving the quality of accounting services**

In continuation to our scientific approach we considered necessary to focus the research started by analysing the quality control conducted by professional bodies on understanding the control environment of providers of services specific to accounting profession.

The research hypotheses are based on the realization that excellence can be achieved when the entity providing services is not limited to the periodic control conducted by professional bodies, but rather pays permanently attention to continuous training programs, develops internal programs and procedures for quality control, and not lastly, implements a quality management system.

Within the chosen statistical observations, at the end of 2014, according to the websites of professional bodies, respectively, CECCAR, CAFR, CCF, ANEVAR there have been identified a number of 5456 accounting professionals –working as individuals and 1135 accountants - legal entities, members of at least two professional bodies. Professional accountants had been chosen from Timis, Cluj, Iasi, Mehedinti, Arges, Constanta, Ilfov, Sibiu. From each development region was elected one county as follows: three counties representing the county in which is situated the residence of the development region (Timis,

Cluj, Iași), three counties considered of medium level in the region (Arges, Ilfov, Sibiu) and two less developed counties from other development region (Mehedinti, Tulcea).

I considered necessary to choose the sampling technique mechanical process that involves "random extracting only the first units to be included in the sample (Balaure et al, 2002). The remaining units which will form the sample is determined mechanically.

After moving to the size and structure of the sample was passed to identify professional accountants choose to answer the questionnaire, according to the following rules:

- The database is represented by the situation of members (natural and legal persons) registered on the websites of professional bodies, respectively:

- CECCAR members chart;
- Electronic Public Registry of Financial Auditors - Natural persons and legal entities;
- Tax Consultants Register;
- ANEVAR chart.

- Selection was done in alphabetical order, following the step of 1-20, and if the same professional was previously selected within a professional body and there was the possibility of selecting him for another professional body the next accounting professional was selected. This precaution was taken into account also when the manager / shareholder of a company had already been selected as a natural person.

- Questionnaires were sent via electronic mail to the addresses declared by professionals to the professional body.

The questionnaire contains a set of 18 questions, out of which 15 were closed questions and three open questions. Under these conditions, a total of 103 responses were obtained, corresponding to a total of 330 questionnaires sent by email, thus being registered a response rate of approximately 31.21%. Acknowledging the relatively low response rate obtainable in the case of a questionnaire sent by electronic mail, we consider relevant the rate of 31.21%.

***Analysis of obtained data***

In the process of analysing the data we will focus only on the questions that have a major impact on aspects related to improving the quality of accounting services.

To the question "Was the office/company subject to quality control?" 81.55% of respondents stated that they were subjected to quality control and only 18.45% of them said they were not verified by of the professional body in terms of quality (Table no. 3).

**Table no. 3: Performing quality control**

<b>Performing quality control</b>	<b>Number of respondents</b>	<b>Percentage - %</b>
Yes	84	81,55
No	19	18,45
Total	103	100,00



When asked "Do you consider that quality standards could be improved, and if Yes explain how?", 71.84% of respondents believe that quality standards need improvement without detailing these issues, while 28.16% believe that current standards do not require improvements, as we can see in table no. 4

**Table no. 4: Improvement of quality standards**

Qualifier received	Number of respondents	Percentage - %
Yes	74	71,84
No	29	28,16
Total	103	100,00

Starting from the contribution of professional training to increase the quality of accounting services, in our empirical study we asked respondents the question "To what extent does continuous training program contribute to achievement of a higher quality?", and found out that most accountants are convinced of the necessity of continuous training, due to changes in both accounting legislation and tax laws. Thus, 49.51% of respondents believe that professional training contributes greatly to increasing the quality of accounting services; 33.01% believe that training does much for the profession; 13.59% think that it makes a significant contribution, and only 3.88% believe that training has an insignificant contribution to quality (Table no. 5).

**Table no. 5: Contribution of professional training**

Contribution of professional training	Number of respondents	Percentage - %
Greatly	51	49.51
Much	34	33.01
Significant	14	13.59
Insignificant	4	3.88
Total	103	100,00

Looking more closely at the existing climate in the offices and firms in accounting, we were concerned about how to organize quality control system and the question "Is there a system of quality control in the office/firm? Give details", 33,01% of respondents confirmed the existence of such control and 66.99% use self-control because they develop the activity as private offices without employees (Table no. 6).

**Table no. 6: The control system**

The control system	Number of respondents	Percentage - %
YES	34	33,01
NO	69	66,99
Total	103	100,00

Considering the importance of quality management systems we considered useful the question "Do you find it necessary to implement a quality management system within your

entity?" This question proved that only 17% of respondents were aware of the need to implement a quality management system (Table no. 7).

**Table no. 7: Quality management system**

Quality management system	Number of respondents	Percentage - %
YES	18	17,00
NO	85	83,00
Total	103	100,00

To the open question “Which are your proposals for improving the quality of accounting services?”, accountants have specified the following proposals:

- Stability of the accounting and tax regulations;
- Elimination of formalism in continuous professional training;
- Representation of professional accountants in litigation by legal representatives of the professional body;
- Sanctions for the provision of accounting services by evading law (illegal work, provision of services without a contract, etc.);
- Elimination of unfair competition on the market of accounting services.

We have centralized the answers of interviewed persons at the question about the proposals on increasing the quality of accounting services in Table no. 8.

**Table no. 8: Proposals for improving the quality of accounting services**

Proposals for improving the quality of accounting services	Number of respondents	Percentage - %
stability of the accounting and tax regulations;	18	17,48
elimination of formalism in continuous professional training;	13	12,62
representation of professional accountants in litigation by legal representatives of the professional body;	8	7,77
sanction for the provision of accounting services by evading law (illegal work, provision of services without a contract, etc.);	26	25,24
elimination of unfaithful competition in the market of accounting services	28	27,18
Others	10	9,71
Total	103	100,00

The analysis of responses shows that most respondents consider that must be sanctioned and removed from the market for accounting services the professionals circumventing the law and the accountants practicing unfair competition, bringing a prejudice of image to the quality of accounting services and the accounting profession as a whole.

**5. Compatibility of professional standards with the requirements of a quality management system**

Starting from the fact that only 17% of respondents were aware of the need to implement a quality management system, we will further test the compatibility of professional standards with the requirements of the new quality management system as they were defined in the 2015 edition of the ISO 9000 by the cycle Plan-Do-Check-Act (PDCA).

We consider that, in the case of accounting profession, the quality management systems can be implemented because the PDCA cycle is compatible with the international auditing standards and professional rules. We exemplify it with a number of services from the offer of professional accountants in Tables no. 9 - 12.

Professional standards give a particular importance to the planning stage in the missions and commitments of professional accountants.

**Table no. 9: PLANNING**

No.	Product Offer	Profession	Standards
1.	Statutory audit	Auditor	ISA 300 – Planning an Audit of Financial Statements
2.	Bookkeeping services	Accountant	SP 21 – Working Rule 2121 – Scheduling the Activities
3.	Accounting Examination Services	Accountant	SP 22 – Working Rule 2224 – Scheduling the Activities
4.	Business Valuation Services	Assessor	SP 37 – Working Rule 3723 – Scheduling the Activities

Execution of the activities is described in professional standards according to the specifics of each mission.

**Table no. 10: EXECUTION**

No.	Product Offer	Profession	Standards
1.	Statutory audit	Auditor	ISA 330 – Audit Procedures ISA 500 – Audit Evidences
2.	Bookkeeping services	Accountant	SP 21 – Working Rule 2124 – Organization of Accounting
3.	Accounting Examination Services	Accountant	SP 22 – Working Rule 2227 – Elaboration of financial statements
4.	Business Valuation Services	Assessor	SP 37 – Working Rule 3727 – Evaluation Methods

Professional standards give ample space to verification procedures.

**Table no. 11: VERIFICATION**

No.	Product Offer	Profession	Standards
1.	Statutory audit	Auditor	ISQC1 – Quality control for companies that perform audit services
2.	Bookkeeping services	Accountant	SP 21 – Working Rule 2127 –Critical Analysis
3.	Accounting Examination Services	Accountant	SP 22 – Working Rule 2229 – Documentation of activities
4.	Business Valuation Services	Assessor	SP 37 – Working Rule 3713 – Quality of activities

Completion of the work is reflected in the standardized reporting format for each mission from the product offer.

**Table no. 12: ACTION**

No.	Product Offer	Profession	Standards
1.	Statutory audit	Auditor	ISA 700 –Report of Auditors on Financial Statements
2.	Bookkeeping services	Accountant	SP 21 – Working Rule 2130 – Reporting Rule
3.	Accounting Examination Services	Accountant	SP 22 – Working Rule 2231 – Presentation Rule; 2232 – Reporting Rule
4.	Business Valuation Services	Assessor	SP 37 – Working Rule 3731 – Elaboration of synthesis rule; 3732 – Content of the evaluation report

The reluctance of professional accountants related to the implementation of quality management systems are not generated by a phenomenon of rejection arising from shortcomings in the organizational culture; the explanation reflects in fact the organization of accounting profession, most of the professionals being private accounting offices. For most professionals working in private offices, the main concern remains the status of compliance with the requirements of professional standards, ethical and moral, which keep them far from reaching the excellence in the profession. Concerns about achieving the excellence level and the development of a quality culture increase with the size of entities providing accounting services.

**Conclusions**

The quality of the services promoted by the accounting profession is closely linked to organizational performance made by the beneficiaries of these services. The partnership relations and counselling are possible only in an environment where quality directly contributes to adding value. Therefore, the quality audit performed by professional bodies assesses the degree of compliance of the quality of services provided by professional accountants with the requirements of specific standards. For the vast majority of individual offices, our study shows that the monitoring made by professional bodies is the only manner of quality control for the services provided.

The procedures for verifying the quality of services provided in individual accounting offices hold closed their path to excellence. Particular attention should be paid by professional bodies to the proposals put forward by professional accountants regarding:

- Eliminating unfair competition from the market of accounting services,
- Sanctioning the provision of accounting services by evading law (moonlighting provision without contract, etc.),
- Stability and predictability in accounting and tax regulations,
- Elimination of formalism in continuous vocational training,
- Representation of professional accountants in third-party litigation by the professional body.

Although the professional bodies CECCAR, CAFR, CCF and ANEVAR are concerned with the continuous training of their members and organize conferences, congresses of the profession, workshops and roundtables with representatives of local public power, academics and business environment, it is not enough to develop a culture of quality and achieve excellence in the profession. The road to excellence begins with the aggregation of some collectives of professionals, with the assumption of their own quality control procedures and implementation of quality management systems.

Construction of entities capable of promoting quality creatively and sustainably by means of cultural values that transcend formal certification is possible given that professional standards are compatible with the requirements of a quality management system as defined by PDCA cycle.

The future of accounting profession and excellence in the profession depend on the aspirations of professional accountants but not only on them, which is why we plan to continue the research by investigating the expectations of financial - accounting services' beneficiaries, of business environment in particular, regarding the profile of professional accounting capable of excellence.

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