

MANAGER AND ACCOUNTING MANAGER - SIMILARITIES AND DIFFERENCES.

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ABSTRACT : Management should not be seen as a panacea also because the profession of manager is a relatively new occupation. To be constructive, top managers of any company must be able to integrate into the decision-making process, both the interests of the producer and the beneficiary. To get remarkable results, but also to have the guarantee of an act of qualitative management, the manager must acquire, in a careful and detailed way the management and its evolution and must have a thorough knowledge of its analytical methods, thus contributing to the development of the company he leads.

Management accounting involves necessarily, the knowledge of legal norms regulating the activity of accounting, its optimal organization, its use, management and permanent monitoring the use of funds on the basis of maximum profit and the analysis and provision of necessary capital for the next periods, which is determined by choosing the optimal variant.

KEY-WORDS : *manager, management, accounting, finance.*

1. INTRODUCTION.

For the Old school American management is the art of making others work, definition, on which there are two remarks to be made;

- a) it is full of good sense, in the sense that management is distinguished by the fact that all functions are limited for making all staff working in a certain direction ;
- b) it is quite complete in the sense that it emphasizes that the management represents the art practiced essentially on people inside the company (employees) or outside the organization (customers, suppliers, shareholders, etc.) and that it is a art and not a technique.

E. Petersen and E. Plowman, show that "in the broad sense of the word, from the social point of view, management is a technique or a method developed due to the tendency of man to create groups". In this sense, they say management can be defined as all methods with which to determine, clarify and realize goals and tasks of a particular group "[1].

P. Drucker extremely categorically insists on the antinomy between managerial organization and bureaucratic organization, arguing that, while the role of a manager is only to meet economic and social functions and to perform psychological and technical calculations likely to give yield, bureaucrats call themselves a specific purpose and consider society and the institution to which they belong as a simple means of individual development. In this synthesis paper entitled "Management, Tasks, Responsabilites, Practices", P. Drucker found institutionalization in the past 50 years, of complex and competitive management companies, and in terms of management, that it is a specific discipline as investigating a series of specificfundamentals problems.

William Newman defines management as "important social technique as directing, leading and controlling the efforts of a group of individuals to achieve a specific common goal. It is obvious that a good leader is one who makes the group achieve its goals in terms of a minimum expenditure of resources, efforts "[2].

The notion of manager as a vector of innovation and progress, became categorical and definitive thanks to J.Burnham, according to whom managers of a group of individuals, are social group able to organize an enterprise in an innovative and expansionist manner. Also he was the one who emphasized the essential role of the manager, in the true sense of the word, also emphasized the primary role of management.. In essence, this new and valuable idea is the following: any company, regardless of its ideological, legal or political regime needs managers if they want the economy to thrive in an innovative and creative rhythm.

Managerial Accounting "is a broader concept involving professional knowledge and skill in the preparation and presentation of information necessary especially in leadership at different levels. The source of such information represents a financial balance accounting and cost accounting management "[3].

Spectrum of interaction for an accounting manager is as big as it is complex, consisting mainly of clients from different areas and social classes, creative staff and the management of the company, meaning senior managers. An accounting manager must be guided by principles such as: Knowledge is power, he must understand the needs of customers in the activity that they perform, and for this he needs to know almost everything about its customers and if

something goes wrong or customers are dissatisfied he must find the best solution for both the client and for the company.

2. ACCOUNT MANAGEMENT AND MANAGEMENT ACCOUNTING.

Financial - accounting management, business management component, requires knowledge of legal norms regulating the activity accounting, optimal organization, its use, management and permanent tracking of the use of funds on the principle maximum profit and the analysis and provision of the necessary capital for the next periods, it is determined on the basis of choosing the optimal variant. Luca Pacioli first defines accounting as a set of principles and rules of double entry recording of property belonging to a merchant, and of all his affairs in the chronological order in which they occurred.

Instead, Managerial Accounting involves on the one hand, accounting, which concerns the quantification technique, processing and communication of information, and, on the other hand, management, providing insight into specific behavioral problems of controlling of a company, firm, companies, etc. However no one could determine the limits of management from accounting, the time when accounting ends and management starts. Regardless of the form of presentation of accounting, beneficial and useful bookkeeping is mandatory and essential to any business segment managers, especially those involved in middle level management, and to some external participants that interact with the company, and to current or potential investors or creditors, etc. because they use and exploit managerial accounting information and their relationships with the company are influenced by the quality and the reality resulting from the financial statements - all of which represent specific management requirements.

In the same vein, Managerial Accounting offers and must provide answers related to defining the company's strategic objective of ensuring the short and medium term resources an organization, firm or company needs and, not least, relating to the assessment and performance reward methods of company managers at a time. The concept of managerial accounting is circumscribed to the objectives and specific accounting information. Essentially working through and with reference to the need for communication and the notion of information, managerial accounting is a system that helps the communication of information system that classifies information on expenditure and revenue reports taking account of the functions of the areas of responsibility of the managers. Managerial accounting reports provided must be accurate and true regardless whether test results have positive or negative impact on the entity. Changing such reports in order to meet designed targets or to exceed established expectations is not an ethical action[4].

3. MANAGER VERSUS ACCOUNTING MANAGER.

P. Drucker considers that managers are both the so-called leaders and also experts and other people who can make decisions that have influence inside the company, except for the foreman.

P. Bolinet argues that a leader is a person who gets results through others. The manager is the one who needs to create optimal conditions for effective and efficient use of all human, material and financial resources, and in order to obtain this, he needs to have multiple and diverse knowledge, but also many qualities and skills. Therefore, every manager, no matter what level they are, must possess not only technical, sociological, legal, psychological consciousness, but also economic, financial, to interact with his well-defined targets. All these are the consequence of the fact that management is closely connected and interacts with other sciences, such as mathematics, science information and communication, praxiology, psychology, sociology, statistics. Managers must not neglect at any moment the exact profile and business objectives, objectives he direction of its development. To clarify the two concepts - manager and account manager - I thought it was absolutely necessary to refer to Accounting Management and to Managerial Accounting. Within a company, the practical application of financial accounting management aims to ensure the best conditions for the decisional act, in terms of quality. Since this is a decision that belongs to any manager, a purpose of this application, it is obvious that we can talk about a financial manager - accountant or an accounting manager.

It is known that a manager is not just the person leading (senior managers), but also other people with decision-making power from other levels of organization, for example, average, lower. If we remember that a manager has to have knowledge of the economic and thus financial accounting, it is obvious existence of such a manager, much more as objectives and purpose of a company may not be possible, neglecting objectives the economic, financial - accounting side thereof. For example, if a decision aimed at economic issues, three of decision functions, namely, planning, control and evaluation are met due to the quantitative information provided by accounting.

The question that we intend to answer is: Who are they and what are, in fact, account managers? Managers are people who coordinate and do everything, without neglecting any detail. They are the creators of budgets and schedules, the ones who have to explain the top managers, clients, projects to be carried out, and that they supervise, but also those who need to attract new customers, whose interests they defend. In terms of classifying managers, if we refer to the criterion of title or position occupied or level managers are superior (top), middle and inferior. Regarding specialization area, there are: financial managers, marketing managers, administrative managers, human resource managers and even managers accountants.

4. CONCLUSIONS.

Today, we often meet phrases like: financial management, economic management, management accounting, financial-accounting management and, consequently, titles of persons with decision making powers who work in these areas: economic manager, general manager, manager accounting, etc. All this implies and presupposes, in most part, a combination of at least two terms: the first is the management or manager, and the second is related to accounting, economic or financial.

Regarding the modern definition of accounting, it is complex, due to its need to provide quantitative information on economic entities, to be used in making economic decisions, especially financial. Accounting connects economical activities and decision makers (makers) affects organizational performance, the decision making process and, therefore, is and can be seen as an attribute of managers, because, viewed as a system, accounting measures, processes and transmits financial information about an economic entity or, in conclusion reflects the state in which the economic entity is at any given time.

Without this financial information, the manager cannot assess resource requirements needed by that entity, cannot be certain of the quality of decision making and thus cannot guarantee to achieve objectives. For these reasons, the subsystem of accounting information as part of the management information system of an organization, economic entities, etc., is of essential, major importance, as ensures the flow of information to the smooth inside, but also to those outside it, in equal measure.

Not only manager but also accounting manager needs however to achieve his intended purpose. We meet account managers inside consulting or customer relationship companies, in placement agencies, travel agencies. In fact, hiring account managers is important in any company, working with clients, because one of the roles of such a manager is to meet customer needs. An accounting manager must show a highly developed sense of organization, but also a very good sense of communication.

An accounting manager is actually a strategist, not a spectator. The notion of accounting manager does not identify with that of manager, as the latter defined. As result of the above arguments, the manager is the one who leads, and accounting manager specializes within that organization which, by virtue of tasks they perform, contribute to the achievement of the entire decision-making process.

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