
BOOK REVIEW

Statistical & Financial - Accounting Statements and Systems Of Statistical Indicators Derived

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*„The feeling of vastness leads to a kind
of vitality lacking points of rest.”*

- Leo Frobenius -

The type of management based on a complex system of indicators is now being applied as a logical and systematic approach to identifying, assessing, analyzing and communicating decisions, to enacting and monitoring the implementation of those decisions, being associated to any activity, function or business process in a way that enables organizations and companies to minimize the impact of threats and maximize opportunities. This type of management has been, and remains interdisciplinary and analytical in point of generating indicators, and finally it should treat all the activities in the organization or company in a holistic and synthetic manner. How much can a book, a course book, or a professor contribute to achieving such a vast and important goal, was the most difficult question throughout the process of writing book. We remembered, with a strange kind of joy, a passage from Leo Frobenius, dedicated to his own teachers, and we share it with our prospective readers for its sheer sincerity, freshness and candour: „From among the number of teachers I had during my years of education, two I will always



keep in my memory... From the former (whose name did not even appear in the author's account – n.m.) I brought home a full notebook, in a clear and methodical style, and obtained an ordered system of knowledge, which would certainly have allowed me to pass any exam. Professor Heusler's course of lectures failed to bring forth anything like this [...]. On the contrary, after each of his classes I hurried back home in an infinitely elevated mood, full of creative impulses and the willingness to use the sharp weapons I had been given..."

The transition of this book from a system of knowledge ordered towards an elevated spiritual state, full of creative impulses, or the "flint of professor Heusler", is also, and remains, its author's first preference. The second is related to an approach confessed in other books he authored: rediscovering inter-, trans- and multi-disciplinarity as solutions of investigation, modelling and research. The book represents a moderate solution, i.e. a coexistence not only between the attentive teacher and the creative MA graduate, but also between statistical thinking and other types of scientific reasoning, a user friendly and cooperative interface, in the vastly extended space of inter-, trans- and multi-disciplinarity.

Practical integration of multidisciplinary theory is done in this book by using information, turned into an indicator, and the indicator that enhances its relevance by an approach of a systemic type. Maintaining the balance between novelty and traditionality were the author's main guidelines, throughout the writing of this modest book, designed to satisfy a relatively normal level of statistical information, mathematical, managerial, sociological, and communication type, and also of a financial and accounting nature. And if this book excels in any field, it is the invitation the reader is permanently addressed to walk into some border areas, especially in the inter-, trans- and multi-disciplinary domains. Hence the author's hope that the work should be perceived by its readers as a real solution to the information explosion and the desire to form a judgment based on scientific decision-making alternative, focused on interpretation of the systems indicators.

The present book¹ is divided into a small number of chapters, i.e. eight, occasioning an authentic and varied thematic investigation. Any beginning can only belong to information and communication, and a journey through the natural and economic phenomena at the macro, meso and micro level should follow. The possibilities and alternatives analyzed to quantify

1. Săvoiu Gheorghe, (2013), *Situații statistice-financiar contabile și sisteme de indicatori statistici derivați*, Ed. Universitară București. translated in English Săvoiu Gheorghe, (2013), *(Statistical and financial and accounting statements systems of statistical indicators derived*, University Publishing House, Bucharest).

the macroeconomic, and also the mezeoeconomic and microeconomic results. External balance could not be left aside, just like the circumstance of development and the impact and the impact of short-term in identifying the inflections of business cycle remain landmarks that must be signalled promptly and accurately in a market economy. The indicators, combined in systems, in a view both statistical, and financial and accounting, extracted from the careful processing of financial and accounting documents and statistical summaries, allow the analysis of inflation as a macroeconomic phenomenon, of management, implicitly today's financial and accounting management, and also the assessment of the position, performance, management and profitability of companies. What could not have missed, be it in the final chapter, was a distinct and necessary integration of ecology and environmental protection into contemporary financial and accounting management focused on statistical indicators, a global desideratum, European and implicitly national, of great significant for the future decades.

For a rigorously chronological presentation the author used, sometimes even in excess, the classical theoretical sources, as well as some of the valuable contributions of the Romanian school, but also a number of modern sources, up to the point of indicating the main documents, publications and net links that are very useful in terms of accounting and financial statistics, obviously in a broad thematic range. The result was, as we sincerely hope, a book of applying classical and traditional statistical thinking, as well as a guide of modern methods which should enable the reader to find more accurate and rapid decision-making solutions, in today's political, economic and social ever-changing circumstances. We left at the end the argument most closely related to the topic of this book, which we can summarize by capitalizing on a number of informational advantages that arise from the effort Romania made to access, integrate and converge along the tortuous route of its political, economic and cultural transition within the European Union. Obviously, everything that can be tried boils down to practically demonstrating the existence of advantages for the community management of statistical information, along the route connecting, historically and ethically, the National Institute of Statistics and EUROSTAT.

Returning to the teacher and his/her importance, undeservedly and relatively damaged in this country, some more clarifications are in order. From the numerous ancient, and successively historical, patterns of masters, the posterity has generalized two, which are both defining and opposing: Socrates and Plato. Essentially, Socrates is the model of teacher whose speech in the agora, or the modern auditorium, becomes fragile and thus eternal, and therefore his work is bound to reincarnate, it becomes permanently humanizes through

the humans. Socrates' product is Plato, rather than a written book. Maybe the only thing left from that written work was its stunning legend, "*maieutics*"... but Socrates survived by Plato. The same Plato stands at the other end, as a symbol of the omnipresence of the banquet of the written word, the work making up the great libraries of history, of eternity of meanings attributed to words by ever new generations, in the face of the apparent obsolescence and marginal dogmatism of bookishness. Plato has survived through his written work. This amazing, living phenomenon of education continues in an equally felicitous manner, as Leo Frobenius witnesses, after more than two millennia of Socratic or Platonic education: "*And today, after a few decades, I have forgotten nearly all my wonderful knowledge of the philosophy of Kant, but I still feel, as sharp as ever, Heusler 's flint, whose efficiency will last until the end of my life.*"

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