

THE STUDENTSHIPS LIKE DIMENSION OF SOCIAL ACCOUNTING

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Abstract

About the human resource and its role at the level of any entity it has been wrote (justified) very much. In the same time the idea of social accounting takes place more and more in the Romanian perception of accounting. Human and fascinating by its designation, the subjects of this form of “science accounts” should be near employees, students, scholars, unemployed, pensioners, the owners of social security, etc. The students are the starting point in this problem, because they support this idea, and they are one of that matrix strength of the changing in the system of education, but also of the entire society. They have the dynamism and the enthusiasm to make these changes in reality. One of the material forms to motivate the students performance is the studentship. This is an important element in students’ performance, but also a way of social protection for poor students. The study “The studentships like dimension of social accounting” justify the necessity in which the students are a segment of social accounting, presents the characteristics and the typology of studentships at the level of higher education establishments, founding sources, the accounting instrumentation accompanied by necessary technical support. A little step, but maybe important, in the shape size of human side in accounting, the social side.

Keywords: studentships, social accounting, resources, performance.

JEL Classification: M41, I22, I28

Introduction

The integrity of human being in the universe of economic values, and its reflection in accounting, raises many conceptual and methodological issues, but, in the same manner philosophical and moral. [Feleaga, Ionascu (1998)].

We consider that the accounting approach of relationships discount with the students of higher education establishments is an important aspect but also sensible, at least from the next points of view: this social category lies on a lower position like a common aspect, comparatively with that of employees; the references from the literature in the area of discounts with the students are very rare, among of those two partitions which I mentioned them (students and employees) we can find the pensioners, the unemployed, the sick people, the owners of social security etc. More the complete approach of discounts which is implied by the social accounting, assumes also the consideration of effects which the relations of discounting with the “human resource” generate them in the society. Also in which what concern the discounting with the students, we can mention much more generating elements: the

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studentships, school fees, the subsidies for hall and buttry, the rates cutting for conveyance and automobile between towns, scientific research, and the effectuation of students practice outside the university center at what they are etc. In this context, we consider, that it makes place in the area of social accounting also the component which refers at the studentships.

The legal general framework concerning the grand of studentships and their characteristics

The typology and the award criteria of studentships have like legal base the following acts:

- the Law of Education no. 84 from 24 July 1995, republished, with the following changes and additions;
- the Government decision no. 445 from 8 August 1997 concerning the establish of general criteria for granting the scholarships and for the other forms of material support for scholars, students and learners from public educations, day course;
- the Government decision no. 558 from 3 September 1998 to modify the annexes no.1 and 2 at Government decision no.445/1997 concerning the establish of general criteria for granting the scholarships and for the other forms of material support for scholars, students and learners from public educations, day course;
- the Government decision no.769 from 14 July 2005, concerning the granting of some scholarships for some students who live in rural area;
- the Law no. 376 from 28 September 2004 concerning the private scholarships;
- the rules of granting the studentships approved by the Academic Senates, in the base of the principle university autonomy.

The scholarship is the monetary allowance given by the state, by institutions to a scholar or student, to cover their outgoings in the time of studying (we underline the fact that the scholarship is not defined by any of the acts which constitute the lawful. Obviously a part of the legal support, which must be revised). [DEX, (1998)].

Under typological aspect at the level of higher education establishments it accords the following types of studentships: performance studentships, worth studentships, study studentships, social studentships, excellence studentships, study studentships for the students who live in rural area, private studentships.

The performance studentship is granted to students, appropriate to university rules, for special results in professional activities, for scientific research, cultural, organizational and sportive. Between the criteria which takes in account for landing this studentship we can find: the participation at professional courses and the obtaining of rewards, published works, sustained works and rewarded at national sessions, the participation at international communication sessions, the contributes at the writing of didactic materials.

The amount of the performance studentship is bigger than the minimum studentship established at the university level, generally is twice bigger than the minimum study studentship and bigger than the worth studentship. The sizing under

quantitative aspect is made by the Academic Senates, at the beginning of academic year, and the period in which the students take it is for 12 months, consecutive, beginning with the second year including the holiday.

In the category of performance studentship we include also the studentship “Olympic grant”. This is granted to the students which have received awards at the international scholar Olympics, in that academic year, including the holiday.

The worth and study studentships are granted to the students from university, day courses, depending on their study results.

Between the criteria of granting, from the rules of granting the studentships we can underline: their limiting at a certain number or percentage from the total number of granting scholarships, the establishing of a financial resources sum for this purpose, the existence of a general average to granting the studentship.

Every year and every specialization from a faculty must to grant at least one worth studentship from budgetary allowance, excepting the cases in which the biggest average from specialization and year it's less than the minimum average for worth studentships, established by the Teacher's Council.

The study studentships are granted depending on their results on learning. Like conditions we mention: the existence of a minimum average which is different on every domain of study, the repartition of a sum of study studentships of the faculties on sections and years of study proportional with the number of students at the budget from the respective specialization and year. In the case of an insufficient number of students to consume all the allocated funds, the studentships which are available will be redistributed to those years of study from the same specialization, which include the students who fulfill the conditions for studentships, but they remained outside the number of studentships initially established.

Can receive studentships, only the students which effectuated integral their activities at university in accordance with the plans of learning.

Social studentships are granted on request, concerning the material situation of the student's family.

Social studentship can have a permanent or a casually character.

In the first case, the scholarship is granted to the following class of students:

- at the students which didn't obtain on the last three months a medium monthly income per family member, bigger than the minimum basic salary on the economy;
- at the students with no backlog which attest their quality or of their parents of “Fighter for the victory of the Romanian Revolution from December 1989” or of “Martyr Hero” with the one of the mention: hurt, captive, captive and hurt, noted by particular facts;
- at the orphaned students by both parents, at those who are from homes for children or family placement which don't realize incomes;
- at the students which have bad diseases (mentioned at the point 8, c letter from the Annex number 2, H.G. 558/1998).

The social studentship can be granted also occasionally in amount of a social studentship, in the limit of the distributed funds for studentship thus:

a). the occasional social studentship for clothes it can be offered to orphan students by both parents, at the social disadvantaged students, at the students from homes for children or familial placement, which realize incomes per family member to 75% from the minimum basic salary on country, established at the beginning of the month in which the student requests the studentship. The occasional social studentship can be offered twice on an academic year, at the request of the student, indifferent if this has another kind of studentship;

b). the occasional social studentship for maternity it offers to the (girl) student or (boy) student who's wife doesn't has any incomes, a studentship for birth and confinement and another one to buy underwear for the newborn;

c). the social studentship in case of decease can be offered in case that a member of student's family die and doesn't has any incomes. The amount that will be offered is established by the University Senate Office.

We underline that the occasional social studentship is granted only in amounts at least equal with the minimum studentship, established by the Academic Senate, indifferent is the student has another kind of studentship.

The excellence studentships are granted in limited number established by Academic Senates. Generally the criteria which are followed are: the entire professional activity, for scientific research, organizational, cultural and sportive, special performances in organizational and cultural activity, for sportive activities, for the research activity. To benefit for these studentships the students must be without backlogs, to have the average of all years of study under the minimum established, to have the criteria of performance established at university level. They will receive this studentship for 12 months and exclude the grant of the other kind of studentship.

The worth, study and social studentships are granted at the students for a semester, with the exception of holiday. The holiday are consider periods in which the studentships are granted for students that are orphans by both parents, which are from the homes for children or familial placement, or with bad diseases and they are in the evidence of the medical dispensaries.

In the case that the students follow in the same time two specializations in different university establishments, they can be granted only a studentship from only one institution, with the condition that the number of years in which he grants the studentship not to overcome the number of the study years like length of schooling at the specialization in which he grants the studentship.

We must have in mind this condition in the case of the graduates with license diploma, students which follow the second specialization, but also in the case of the second matriculate at the same specialization in the same institution.

The Office of Education Research and Innovation grants annual, under contract, a number of studentships of the students which live in the rural and follow the accredited day courses of higher university establishments. These courses force the students to practice their jobs in the rural, in the specialty they finished, like keeper or tutor, a period at least equal of that in which the student grants the

studentship. This studentship can be offered with other kind of studentship offered at the level of university establishment.

To grant these study studentships, the students from the accredited higher education establishments, must fulfill the following conditions:

- to live in rural;
- not to have backlogs in the period in which they receive the study studentship and to not repeat any academic year.

In the case that, when the student who grants the studentship graduates and refuses to work in the rural schools like the contract says, the student will return integral the money granted from the studentship, indexed with the inflation index.

The private studentship is the support offered for studying, in the base of a contract, by a legal entity with private right or by a normal person, to a beneficiary who can be: scholar, student, post-graduate or to somebody who follows a program of training postgraduate in an accredited higher education establishment, from the country or from outside.

The amount of the studentship is established when the contract is signed and can be modified only by an additional act at the contract. The contract from what the studentship is offered includes clauses concerning the mood in which the owner must to keep his obligations of study, like the others conditions of this studentship. It can be offered by the all length of study or by a short period of time, established by the contract. This studentship can't be offered to relatives or affinities, until the fourth grade, inclusive.

The resources of funding the studentship

The importance of education is unanimous recognized in all the areas. The education is the act of conscience, the quality of which depends, mostly, not only the future welfare of respective nation, but, in the same time, her power, her influence and even her existence like distinct entity in regional and international configuration.

The sources of founding the education can be grouped in two big categories: public sources and private sources. Public sources are from the central, regional and local authorities, while the private sources are from the students, households and nongovernmental structures.

In what concerns the public category, there are different forms of funding: of base (through what it assures the ongoing in normal conditions of the process of studying) and complementary (subsidies for accommodation and catering; funds granted for facilities, other investment outgoings and capital repairs; for the academic scientific research; for the institutional development). [Cenar, (2007)].

The framework law says that the funding of state studying, including the studentship from public funds, has in mind the following requirements:

- the consideration at development of education like national priority to prepare the human resources at the level of international standards;
- the professionalizing of human resources in accordance with labor market diversification;

- the development of higher education and of the academic science research to integrate at the top in the world scientific life.

The funding of institutions realizes on the basis of institutional contract signed by every institution, for the base funding, and additional contract, for each complementary funding awarded.

The funds for the granting of worth studentships, of study studentships and for the social studentship from the state budget are distributed to the higher education establishments, by the Office of Education Research and Innovation, proportional with the number of the students which are attending the day course from that institution. With the studentships fund and social protection of the students in institutional contract, it is signed for the base funding, for the institutional development fund, like for the financing investment objectives.

The higher education establishments have the possibility to complete the studentships fund from the state budget which is from their own investments.

For the fulfillment of operational objectives and of research it is necessary the material stimulation of the students (and not only this). Between the leverages which can be used in this case we mention: increase the absolute level of funding; diversifying the sources of incomes from academies; increasing efficiency of used resources; providing additional sources for funding to excellence research and professional training; the granting of aids for students, like allowances, grants and credits.

Pragmatic issues by financial-accounting nature concerning the studentships

The accounting is a delicate problem of social area, motivated by human interests. The accounting legitimizes a particular kind of objective knowledge of reality, demonstrable with justification of mathematical calculation, which can be verified by keeping the unit of measure and the existence of supporting documentary evidence.

The social accounting is the structure who organizes all the flows of an economic system, value expressed, in a coherent mood and in an accounting perspective. It reflects facts and social activities, and the information which provides, influences individuals behavior and determines social changes.

It knows the fact that, inexplicit, the accounting fulfils also a social function which creates trust between the producers and the users of information, it assures the necessary dates of national accounting, it realizes the mediation in social relationships etc. The accounting measures the training and distribution mood of value between the state, authorities and entrepreneurs, between the producers and users, being an "interest social game" between the actors who participate at economic environment. Between the interests for development, the payment of unproductive services etc, also are those of development of public services, including the education.

The concrete mood of accounting uses of discount relationships with the students who have studentships, has like starting point the receiving of allowances from the principal authorizing officer, the evidence of pay obligation to students with studentships.

The successive stages for the payment of the studentships are summarized in the diagram below:

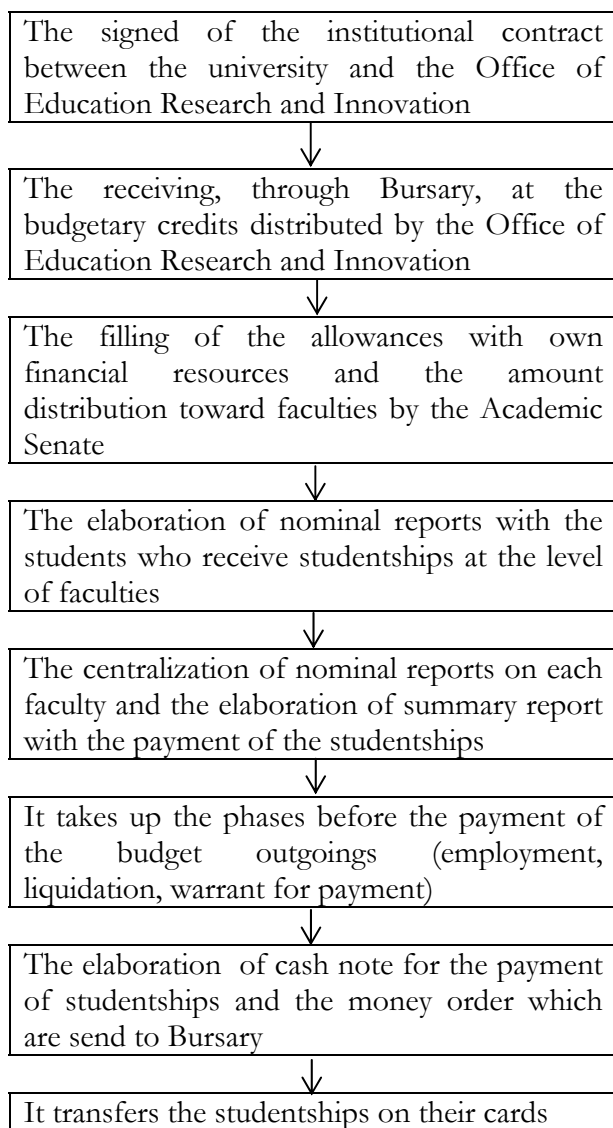


Diagram no. 1. The stages to follow for the payment of the studentships

- On the strength of the Institutional Contract, the Office of Education Research and Innovation gives to the University allowances from the state budget to studentships. These funds for complementary funding are in amount of 137.008,00 RON and they are sent by Bursary.

551.04.59.01	=	773.04.43.10.09	137.008
„Available from budget allowances with special destination”		„Incomes from budget allowances with special destination”	

The account 551.04.59.01 is formed thereby: 551 – the symbol of the account with the same name from the chart of accounts; 04 – studentships; 59 – the title of outgoings entitled Other outgoings; 59.01 – item of outgoings Studentships.

The critical structure of the account 773.04.43.10.09 explains thereby: 773 – the symbol of the account from the chart accounts; 04 – Studentships; 43.10 – the code for the chapter of incomes Subsidies from other administrations; 43.10.09 – the budgetary subchapter Subsidies for public institutions.

- On the strength of amounts allocated on the strength of the Institutional Contract it will be effectuated the distribution of amounts on faculties proportional with the number of the students from the regular courses (license and postgraduate studies), students in the budgetary system.

At the level of faculties will be decided the number of the students with studentships and it takes up the rated reports with those students. These reports are like follows:

Rated reports with studentships

Table no. 1

No.	Cognomen, first name	Average/Income	CNP
1.	Popescu Iustina	10	2880511XXXXXXX
2.	Antonescu Daniel	10	1870612XXXXXXX
...

- The rated reports are created on faculties, and on their strength is write the *Summary report with the studentships payment*, presented in below table:

Summary report with the studentships payments effectuated in the month L, year N at the Bank ...

Table no. 2

Entity	Worth studentship		Study studentship		Social studentship		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Faculty A	13	10.075,00	18	11.952,00	10	5.540,00	41	27.567,00
Faculty B	2	1.550,00	12	7.968,00	2	1.108,00	16	10.626,00
Faculty C	21	16.275,00	61	40.504,00	9	4.986,00	91	61.765,00
Faculty D	2	1.550,00	6	3.984,00	1	554,00	9	6.088,00
SUM	38	29.450,00	97	64.408,00	22	12.188,00	157	106.046,00

• In the next step are the stages situated in front of the payment of public outgoings, including those of studentships, respectively the employment, the liquidation and the warrant for payment.

The instruments from where an obligation is resulted on account of funds (beginning with la State Law), are leading to the writing of the document “Proposal to employment the outgoings”, and the dates concerning the budgetary accounts for outgoings with the studentships, which are contained by this Proposal, are presented in the table below:

The dates concerning the budgetary accounts with the studentships from the Proposal to employment of one outgoing

Table no. 3

The subdivision of classification of the approved budget	Budgetary approved accounts (ct. 8060)	Budgetary employed accounts (ct. 8066)	Available accounts which can be employed	The amount proposed				Available accounts for employment
				currency		Exchange rate	RON	
				kind	amount			
0	1	2	3 = col. 1-2	4	5	5	7	8 = col. 3-7
6501.06011204.59.5901	1.860.065,00	465.892,00	1.394.173,00	-	-	-	106.046,00	1.288.127,00

The code 6501.06011204.59.5901 was formed like follows: 6501 the budgetary chapter Education, 6501.06 the budgetary chapter Higher Education, 65010601 the article Academic Education, 12 specific code of Higher Education Establishments, entitled Outgoings from allowances from the budget of the state with special destination, 12.06 Outgoings for studentships.

The public funds for studentships are affected by authorizing officers from academic education (the chancellors) in the limit of the budgetary accounts approved on strength of the Institutional Contract.

In this sense is writing the Individual budgetary commitment (in the case of the studentships) which includes the budgetary registration (6510.06011204.59.5901) and its related amount (106.046,00 lei), like results from the table below:

Specific dates concerning the studentships in the individual budgetary commitment

Table no. 4

The budget registration	Amount
6501.06011204.59.5901	106.046,00
.....
Sum	106.046,00
Type of commitment: individual, global	individual

The liquidation, respectively the verification of the amount due under the aspect of reality and under the conditions of chargeability, is realized by the specialized compartment (Social Office).

The confirmation of certainty of payment obligation, of chargeability and its quantum it realizes in the stage of warrant of payment and it is materialized in „Warrant of payment”. In this case, near the mention of outgoings for studentships by the budgetary classification are also the funds availabilities used for the payment of the studentships:

The informational support concerning the funds availabilities used for the payment of the studentships

Table no. 5

The subdivision of budgetary classification Chapter, Subchapter Title, Aligned	Available before the payment (ct. 8066/ct. 8060)	Amount of payment	Available after the payment
0	1	2	3 = col. 1-2
6510.06011204.59.5901	329.298,00 890.853,00	106.046,00	223.252,00 784.807,00

• The previous informational supports make possible the registration in accounting of payment obligation for studentships:

$$\begin{array}{rcl}
 \mathbf{679.05.59.01} & = & \mathbf{429.05} & \mathbf{106.046} \\
 \text{„Other outgoings”} & & \text{„Students with studentships} & \\
 & & \text{and postgraduate students “} &
 \end{array}$$

It is writing the „Justificative note concerning the payment of the studentships”, which is presented thereby:

Justificative note concerning the payment of the studentships

Table no. 6

No.	Number of students	The type of the studentship	Amount
1	38	Worth	29.450
2	97	Study	64.408
3	22	Social	12.188
SUM	157		106.046

The justificative note is „accompanied at Bursary” by the money order. On the base of the money order it highlights in accounting the payment of the studentship, thereby:

429.05	=	551.04.59.01	106.046
„Students with studentships and postgraduate students”		„Available from budgetary allowances with special destination”	

The code 05 is attributed to the complementary activity of funding.

The registration in accounting of performance studentships funding by own incomes, involves the substitution of code 05 with the code 01 which is funding from own incomes. The payment effectuates from the available account of funded institution from own incomes and subsidies.

The stages presented reveal the consistency of documentary support, to realize a public outgoing, substitute at outgoing objective more much efficient to spend the public money. This has the following content: rated reports with studentships, summary report with the studentships payments, proposal to employment of one outgoing, individual/global budgetary commitment, warrant of payment, justificative note concerning the payment of the studentships, money order.

The management of settlements with the students concerning the studentships must have in mind not only the outgoings but also to exploit the opportunity to create a community of interests at the level of higher education establishments.

Conclusions

The education is considered to be the biggest economic area which has a double role: first the increasing training of population having like consequence the increasing of work productivity, and second the transmission from generation to generation of accumulated experience through conservation and the maintenance of knowledge's

stock. In the explosion age of informational society, we reaffirm the idea that the science becomes the power of production only in the measure in which forms competitive inventive and smart people. [Horomnea, (2008)].

The accounting is a science and an important area of social practice. The accounting faces with economic area which transforms rapidly and in which the social rapports are moving. In the period in which the accounting is looking itself by reporting to future, between empiricism and rational, between techniques and conceptualizations, between the need of universal and singularity, between pecuniary and social we consider timely „the infiltration” of the section „Decounts with the students” in the concerns area of accounting, respectively of social accounting. [Matiş, (2005)].

The studentship represents a form of social support offered from an institution at the students from the higher education, day courses. We consider that this mood of studentships perception is incomplete because doesn't includes the acceptance concerning the private studentships, including only the public studentships. The aspect which must be repaired are the financiers, near the public institution in the financiers category must be included legal entities with private right, respectively natural person.

Under structural aspect there are the following types of studentships: performance studentships, worth studentships, study studentships and social studentships. Only the students without backlogs can participate at the „competition for studentships”. At the establishment of what students will get the studentship, we are having in view the performances obtained in exams session before the semester in which the student wants a studentship, respectively their family situation and their social condition concerning the social studentships.

From the point of view of funding we can say that in one measure the students fund the students, in the sense that a certain part from the scholar taxes is in the amount of the studentships funding by own incomes.

An important role, in the fulfillment of accounting studentships conversion, has the budgetary classification, which makes possible the unitary encoding and under legal used of the budgetary incomes and outgoings, like the correlation between the financial sources and their utilization.

The students are the main human resource through which can exist any of the higher education establishments. This reality sustains the existence of an explicative note at the financial situations that refer only to the students, respectively at the aspects like: numerical scale, on levels concerning the professional performance, in the research activity, social condition, the study conditions from the university etc.

The theoretical debates concerning the accounting of human's money don't arrive yet at none point of view accepted by all. Here stay in discussion the problems concerning the way of stretch of accounting in the observation of human being, the definition of social responsibilities providing information concerning the social costs and benefits.

In our opinion, the discount relationships with the students which lie in their centre their studentships, are a part of the social accounting at least from the following reasons: the students bring their support at the production of accounting information, they are a category which use this information, from their knowledge's they contribute at the development of social jobs, of economy in general etc.

In the Romanian society is necessary the cultivation of the values correlated with a certain degree of stability, and the accounting represents a multiplier conception for the social good and progress [Horomnea, (2008)].

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