

---

# Reflections on the Concept of Authority: The Case of Accounting Standards and Standards Setting

---

*Alain BURLAUD,  
University Professor Emeritus, France*

*Maria NICULESCU,  
University Professor, Romania*

## Abstract

*The question of authority can take various forms and have different purposes. The exercise of authority influences behaviors, changes practices, transforms realities, and, by avoiding chaos, brings intellectual comfort to those who submit to it by leaving it to others, i.e., those who possess authority, the task of asking questions and sometimes finding satisfactory answers. The paper highlights the multiple perspectives of a definition of the concept of authority, to then reflect on the authority and legitimacy of accounting rules and regulations. This is because if confidence is essential in trade, it is just as essential in accounting matters. In this regard the authors consider that it would be more useful to deal with the substance of the problem and to address the underlying or implicit assumptions that made it possible to produce the accounting information. Thus, the accounting can be perceived as a legitimate and effective authority which contributes to a climate of trust.*

**Key words:** accounting; authority; legitimacy; accounting standards;

**JEL Classification:** M42

### To cite this article:

Burlaud, A., Niculescu, M. (2022), Reflections on the Concept of Authority: The Case of Accounting Standards and Standards Setting, *Audit Financiar*, vol. XX, no. 2(166)/2022, pp. 275-281, DOI: 10.20869/AUDITF/2022/166/007

### To link this article:

<http://dx.doi.org/10.20869/AUDITF/2022/166/007>  
Received: 2.08.2021  
Revised: 12.12.2021  
Accepted: 2.03.2022