

**The George Bacovia University in
Bacau**

Cooperative-Commercial University of Moldova

**Poltava University of Economics
and Trade, Ukraine**

Bacovia Foundation from Bacau

**The 4th Economy Transdisciplinarity Cognition
International Conference**

**Theoretical and methodological-
practical challenges for the
economic-juridical-
administrative continuum**

Conference Program

Bacau, 17th-18th of May 2012

Editorial Staff:

Associate Professor Andreia-Simona MELNIC PhD.

Lecturer Lucian OCNEANU PhD.

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- **José VARGAS-HERNÁNDEZ, University of Guadalajara, Jalisco, Mexico**

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Mihaela Vasiloaia, George Bacovia University, Bacau, Romania
Laurentiu Novac-Diaconu, George Bacovia University, Bacau, Romania

Thursday, 17th of May

9.30	Registration
11.45-12.00	Opening speech of the 4th ETC International Conference: Professor Dumitru Marius PARASCHIVESCU PhD. - “Moldova” Conference Room
12.00 – 13.00	Plenary Session - “Moldova” Conference Room. Chairperson: Associate Professor Andreia-Simona MELNIC PhD. Key note speakers <ul style="list-style-type: none">• Professor Panaite NICA, PhD., “Alexandru Ioan Cuza” University of Iasi – “Dimensions of organizational culture at the university level”• Associate Researcher Emilian CIONGARU, PhD., Institute of Legal Research “Andrei Rădulescu” – “The monistic and the dualistic theory in European Law”• Engineer Grigore FILIP, Head of the Board of Directors, S.C. Aerostar S.A. Bacău – “Corporate management of the Aeronautical Engineering”• Professor Liviu DRUGUŞ PhD., “George Bacovia” University in Bacău – “Management and law: a way to make and take good decisions”• Professor Dumitru BONTAŞ PhD., “George Bacovia” University in Bacău – “Considerations about the configuration of the company’s management process”
13.00-15.00	Lunch
15.00-18.00	Parallel Sessions
19.30	Gala Dinner

Friday, 18th of May

10.00-12.00 General discussions and conclusions

Good bye Bacau!

Parallel Sessions

LAW AND ADMINISTRATIVE SCIENCES

Conference room BI

Chairpersons: Associate Professor Ioan CIOCHINĂ BARBU

Professor Marian MIHĂILĂ

Secretary: Assistant Adrian LUPAȘCU

1. THE DEFICIT OF DEMOCRACY IN THE DECISION-MAKING POLICY OF THE EUROPEAN UNION
Amititeloaie Alexandru – George Bacovia University
2. CORELAȚIA DINTRE FICȚIUNE ȘI PRINCIPIU ÎN DOCTRINA INTERPRETĂRII JURIDICE
Andritoî Claudia - Eftimie Murgu University
3. A NEW PERSPECTIVE ON THE PRESUMPTIONS APPLICABLE IN THE FIELD OF PATERNITY ACCORDING TO THE CURRENT CIVIL CODE
Apetrei Irina - Mihail Kogalniceanu University
4. IN SERVICE ABUSES AGAINST THE INTERESTS OF PERSONS
Buzatu Nicoleta-Elena – Dimitrie Cantemir Christian University
5. THE POLITICAL DISCOURSE BETWEEN COOPERATION AND NON-COOPERATION
Caprioara Florin Mihai – George Bacovia University
6. PARTY AUTONOMY AS A FUNDAMENTAL RIGHT IN THE EUROPEAN UNION
Ciacchi Aurelia Colombi - University of Groningen
7. THE THEORY OF IMPREVISION IN THE NEW CIVIL CODE
Ciochina Barbu Ioan – George Bacovia University
8. FROM THE PRINCIPLES OF ENVIRONMENTAL LAW TO THE ENVIRONMENTAL ETHICS PRINCIPLES
Cobzaru Angelica - The Ecological University of Bucharest
9. THE MONISTIC AND THE DUALISTIC THEORY IN EUROPEAN LAW
Ciongaru Emilian - Institute of Legal Research "Acad. Andrei Radulescu" of the Romanian Academy
10. INTERNATIONAL RECOGNITION OF STATES - KOSOVO CASE
Jura Cristian - National Council for Combating Discrimination
11. THE EUROPEAN UNION'S INTERNATIONAL REPRESENTATION
Jura Cristian - National Council for Combating Discrimination
12. DELINEATION OF PENALTY CLAUSE AND OTHER CONTRACTUAL CLAUSES
Ludusan Florin - Titu Maiorescu University
13. INITIAL TRAINING OF ROMANIAN NATIONAL PRISON ADMINISTRATION STAFF
Lupascu Adrian – George Bacovia University
14. PROTECȚIA BUNURILOR CULTURALE - CERINȚĂ INDISPENSABILĂ A PROGRESULUI
Mihaila Marian - Eftimie Murgu University
15. Mihai Eminescu's CONTRIBUTION TO THE PHILOSOPHY OF LAW
Munteanu Stefan – George Bacovia University
16. CRIME AND CRIMINALITY-SERIOUS THREATS FOR A HARMONIOUS AND BALANCED DEVELOPMENT OF THE ROMANIAN STATE
Niță Nelu – George Bacovia University
17. THE CONFIGURATION OF THE PAYMENT OF THE PROMISSORY NOTE
Novac Diaconu Laurentiu – George Bacovia University
18. TEORETICAL AND PRACTICAL ASPECTS OF ERROR AND INTERPRETATION OF THE CONTRACT. ERROR IN STATEMENT
Paul Mihaela Cristina - Titu Maiorescu University
19. COMMUNICATION IN PUBLIC ADMINISTRATION - STYLISTIC ANALYSIS OF PUBLIC DOCUMENTS
Purice Suzana - Constantin Brancoveanu University of Pitesti
20. ADVOCACY OR CONTEMPORARY RECREATING THE PARTICIPATIVE DEMOCRACY. AN APPROACH FROM THE PERSPECTIVE OF THE CONSTITUTIONAL EFFICIENCY
Stanescu Lucian-Sorin Stefan cel Mare University Suceava
Slusarciuc Marcela - Stefan cel Mare University Suceava
21. SOME ASPECTS OF CRIME AND VICTIMIZATION IN ROMANIA AND MOLDOVA
Toma Toader – George Bacovia University
22. CHALLENGES OF DATA PROTECTION
Toma Florentina Marilena - City Hall Voluntari

ACCOUNTING, FINANCE, ECONOMIC ANALYSIS AND AUDIT

Conference room AII

Chairpersons: Professor Neculai LUPU
Associate Professor Radu FLOREA
Secretary: Assistant Oana GROSU

1. AN ANALYSIS REGARDING THE FULFILLMENT OF THE NOMINAL CONVERGENCE CRITERIA IN THE NEW MEMBER STATES OF THE EUROPEAN UNION IN THE CONTEXT OF THE CURRENT FINANCIAL CRISIS
Ailincă Alina Georgeta - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Miliea Camelia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Iordache Floarea
2. MODELING AND FORECASTING THE VOLATILITY OF THE MOST TRADED STOCK OPTIONS AT VIENNA STOCK EXCHANGE
Asandului Mircea - Alexandru Ioan Cuza University of Iasi
3. TWELVE RECOMMENDATIONS OF THE STIGLITZ COMMISSION
Baltaretu Camelia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
4. COGNITIVE VALENCES AND LIMITS OF THE ACCOUNTING INFORMATION PROVIDED BY THE BALANCE SHEET AND THE INCOME STATEMENT
Bordeianu Dana –George Bacovia University
Radu Florin -George Bacovia University
Maleca Ina - Cooperative Commercial University of Moldova
5. THE PLACE AND ROLE OF INVESTMENTS IN CONTEMPORARY SOCIETY
Ceausescu Aurelian Ionut - Constantin Brancusi University of Targu-Jiu
Zamfir Paul Bogdan
6. RELEVANCE OF FINANCIAL INFORMATION AND ACCOUNTING ANALYSIS IN BANKING FIRMS
Cojocaru Constantin – George Bacovia University
Starparu Lucian - The National Bank of Romania
7. ISSUES REGARDING ECONOMIC DIFFERENTIALS AND COMPETITIVENESS ASPECTS IN THE EUROPEAN UNION
Criste Adina - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Lupu Iulia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
8. ENTROPIC SHOCKS AND INTERNAL ORGANIZATION OF THE COMPANY
Dimitriu Mihail - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
9. IMPLICATIONS OF A COMMON SYSTEM OF TAXATION FOR EU COMPANIES
Filipescu Maria – Oana - The Bucharest Academy of Economic Studies
10. INFORMATIONAL SYSTEM AND METHODOLOGY IN GLOBAL DIAGNOSTIC
Florea Ramona – George Bacovia University
Florea Radu– George Bacovia University
11. THE IMPLICATIONS OF INHERENT RISKS ASSESSMENT IN AUDIT RISK LIMITATION
Florea Radu – George Bacovia University
Florea Ramona – George Bacovia University
12. STRUCTURAL CHANGES OF THE NON-GOVERNMENT CREDIT IN ROMANIA
Fotache Gabriela - George Bacovia University
Fotache Marian – George Bacovia University
13. LEASSING -ASSURANCE MECHANISM OF THE FINANCIAL PERFORMANCE OF COOPERATIST ENTERPRISES IN MOLDOVA
Fuior Elena - Cooperative Commercial University of Moldova
14. THE EXPERIENCE AND PROBLEM OF DEFINING THE STATE AID IN THE REPUBLIC OF MOLDOVA
Fuior Elena - Cooperative Commercial University of Moldova
Maxim Ion - Cooperative Commercial University of Moldova
15. RISK ANALYSES THROUGH SIMULATION
Grosu Oana – George Bacovia University

16. THE NEW EUROPEAN BANKING SUPERVISION INFRASTRUCTURE
Ilut Bogdan - Alexandru Ioan Cuza University of Iasi
Chirlesan Dan - Alexandru Ioan Cuza University of Iasi
17. THE ACCOUNTING TRUTH IN A SOCIETY GUIDED BY PERSONAL BENEFITS
Istrate Alina – Mariana - Alexandru Ioan Cuza University of Iasi
18. FOREIGN DIRECT INVESTMENTS FLOWS EVOLUTIONS AT EUROPEAN LEVEL UNDER THE IMPACT OF THE FISCAL POLICY
Lazar Paula - The Bucharest Academy of Economic Studies
Vuta Mihai
19. THE PROBLEMS OF THE INTEGRAL COMPLEXE INFORMATICS ACHIEVEMENT OF PROCESSING OF ECONOMIC EVIDENCE
Leahu Tudor Stefan - Cooperative Trade University of Republic Moldova
20. THE EQUITY AND EFFICIENCY OF TAXES
Lupu Neculai – George Bacovia University
21. INFLUENCES IN THE FISCAL BEHAVIOUR OF THE ECONOMIC AGENT
Mihaila Nicoleta - Romanian Academy
Isachi Silvia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Piciu Gabriela Cornelia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Chitiga Georgiana - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
22. EUROPEAN ENVIRONMENTAL FISCAL POLICY AND STRATEGY
Mihaila Nicoleta - Romanian Academy
Piciu Gabriela Cornelia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Chitiga Georgiana - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Isachi Silvia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
23. FISCAL ASPECTS OF TAXES IN EUROPEAN COUNTRIES
Muntean Mircea - Vasile Alecsandri University of Bacau
Solomon Daniela Cristina - Vasile Alecsandri University of Bacau
24. ADVANTAGES OF USING STANDARD COST METHOD IN MANAGERIAL ACCOUNTING
Oceanu Lucian – George Bacovia University
Bucsa Radu Cristian – George Bacovia University
25. THE ROLE OF BANKS IN CAPITAL FORMATION AND ECONOMIC GROWTH: THE CASE OF NIGERIA
Omankhanlen Alex Ehimare - Covenant University, Nigeria
26. PROGRESSIVE TAXATION IN TERMS OF AUTOMATIC FISCAL STABILIZERS
Padurean Elena - Centre for Financial and Monetary Research "Victor Slavescu"
Leonida Ionel - Centre for Financial and Monetary Research "Victor Slavescu"
27. CREDIT RISKS DURING ECONOMICAL CRISIS: TRENDS FROM THE UKRAINE BANKING SYSTEM
Prasolova Svitlana Pavlivna - Poltava University of Economics and Trade
28. ASPECTS OF THE ACCOUNTING INFORMATION SYSTEM IN THE CONTEXT OF THE ENTITY'S MANAGEMENT PROCESS
Radu Florin – George Bacovia University
Bordeianu Gabriela-Daniela – George Bacovia University
Paraschivescu Marius Dumitru – George Bacovia University
29. ORDINANCE FOR PAYMENT INFLUENCE ON THE PROFESSIONALS ECONOMICAL RELATIONS
Runcanu Grigore - "Grigore Nicolae Runcanu" Law Office
30. THE OPERATIONAL FRAMEWORK OF NATIONAL BANK OF ROMANIA'S MONETARY POLICY
Sambotin Stefan - Vasile Alecsandri University of Bacau
31. THE EU BANKING SECTOR: CURRENT ENVIRONMENT AND FUTURE DIRECTIONS
Sargu Alina Camelia - Alexandru Ioan Cuza University of Iasi
Roman Angela - Alexandru Ioan Cuza University of Iasi
32. METHODS OF ANALYSIS OF THE NET POSITION OF FINANCIAL INSTRUMENTS HELD BY A BANK
Starparu Lucian - The National Bank of Romania
Cojocaru Constantin – George Bacovia University
33. SAVINGS AS A FACTOR FOR GROWTH IN TIME OF THE GLOBAL FINANSICAL CRISIS
Stavrova Elena - SWU "N.Rilski"
34. E-COMPETITION FOR NEW BANKING MARKET SHARES. WHICH ARE THE COSTS OF IMPLEMENTING SUCH E-BANKING SOLUTIONS?
Tasca Radu – George Bacovia University

35. PUBLIC DEBT CRISIS AND THE BLACK HOLES FROM THE ROMANIAN STATE BUDGET – A LINIAR ANALYSIS
Trandafir Adina - Spiru Haret University
36. EU TAX COMPETITION THROUGH PUBLIC EXPENDITURE AND ITS IMPACT ON ROMANIA
Trandafir Adina - Spiru Haret University
37. CAPITAL STRUCTURE AND PERFORMANCE OF COMPANIES. A REVIEW
Tudose Mihaela Brindusa - Gheorghe Zane University Iasi
38. MONOPOL PRICE
Vaduva Maria - Constantin Brancusi University of Targu-Jiu
39. CO-BRANDED CARD, BANK RESPONSE TO FINANCIAL CRISIS
Vechiu Camelia - Constantin Brancoveanu University of Pitesti
Enache Elena -Constantin Brancoveanu University of Pitesti
Tudose Geanina -Constantin Brancoveanu University of Pitesti
Gherman Liliana -Constantin Brancoveanu University of Pitesti
40. BANKRUPTCY: EVOLUTION, REGULATION, FINANCIAL RECOVERY
Zugrav Inga - Cooperative-Commercial University of Moldova

COMMERCE, TOURISM AND OTHER SERVICES

Conference room AI

**Chairpersons: Associate Professor Andreia-Simona MELNIC
Associate Professor Daniel GHERASIM
Secretary: Lecturer Lucian ANTON**

1. OPEN SOURCE ALTERNATIVES IN ECOMMERCE ACTIVITIES
Bucsa Radu Cristian– George Bacovia University
Oceanu Lucian – George Bacovia University
2. EVOLUTION OF AUTO MARKET IN ROMANIA
Budică Ilie - University of Craiova
Puiu Silvia - University of Craiova
Ochetan Dalina - University of Craiova
3. ROMANIAN TOURISM IN THE ACTUAL EUROPEAN CONTEXT
Dionisie Cristina - Petre Andrei University of Iași
4. RURAL TOURISM ECOTOURISM AND – THE MAIN PRIORITIES IN SUSTAINABLE DEVELOPMENT ORIENTATIONS OF RURAL LOCAL COMMUNITIES IN ROMANIA
Dorobantu Maria Roxana - The Bucharest Academy of Economic Studies
Nistoreanu Puiu - The Bucharest Academy of Economic Studies
5. RURAL TOURISM IN ROMANIA
Gherasim Daniel – George Bacovia University
Gherasim Adrian – George Bacovia University
6. ENVIRONMENTAL MARKETING - A CHALLENGE FOR THE ROMANIAN TOURISM
Matei Gherman Corina - Alexandru Ioan Cuza University of Iasi
7. ETHICAL ISSUES IN USING ECONOMIC ANALYSIS FOR ALLOCATING RESOURCES IN HEALTH CARE
Iacobuta Andreea-Oana - Alexandru Ioan Cuza University of Iasi
8. CONSIDERATIONS ON THE RELATIONSHIP BETWEEN EFFICIENCY AND ETHICS IN HEALTH CARE
Iacobuta Andreea-Oana - Alexandru Ioan Cuza University of Iasi
Poroach Vladimir
9. CONSIDERATIONS ON OFFICIAL CONTROLS AND HYGIENE OF FOOD
Ispas Petruta-Elena - Titu Maiorescu University
10. ABOUT THE PROSPECTS OF SERVICE COOPERATIVES CREATION IN THE GREEN TOURISM SPHERE OF UKRAINE
Karpenko Olga - Poltava University of Economics and Trade, Ukraine
11. TERTIARY SECTOR - VECTOR OF KNOWLEDGE BASED ECONOMY
Lazar Cristina - Ovidius University of Constanta
12. EVALUAREA EFICIENȚEI ACTIVITĂȚII COMERCIALE PRIN PRISMA DEZVALUIRII SUPLIMENTARE A INFORMAȚIEI CONTABILE
Maleca I. - Cooperative Commercial University of Moldova
Fulga V - Cooperative Commercial University of Moldova
13. THE NEW GENERATION OF EMERGING MARKETS
Mihăilescu Mariana - Constantin Brancoveanu University
Popa Lucia-Ramoana - Constantin Brancoveanu University

14. SETTLEMENT OF THE POLLUTANT ECONOMIC AGENTS MONITORIZING INTERVAL IN THE ROMANIAN SOUTH-EST AREA USING MULTICRITERIA SHAPING THROUGH THE EXPERT SYSTEM DEXI
Neacsu Gabriela - Spiru-Haret University, Faculty of Management Financiar Contabil Constanta
Daniel Daneci-Patrau - Spiru-Haret University, Faculty of Management Financiar Contabil Constanta
Patache Laura - Spiru-Haret University, Faculty of Management Financiar Contabil Constanta
15. QUALITY OF LIFE AND COMMUNITY PARTICIPATION
Neamtu George – George Bacovia University
Caprioara Florin Mihai – George Bacovia University
16. MAIN ISSUES IN THE APPROACH OF THE JUVENILE DELINQUENCY.METHODOLOGICAL ASPECTS
Neamtu George – George Bacovia University
17. THE QUANTIFICATION OF HOME TRADE’S COMPETITIVENESS OF THE REPUBLIC OF MOLDOVA
Panuta Angela - Cooperative Commercial University of Moldova
18. OVERALL PERFORMANCE ASSESSMENT SYSTEM OF PUBLIC-PRIVATE PARTNERSHIPS FOR PUBLIC WATER AND SEWER SERVICES
Radu Ioan - The Bucharest Academy of Economic Studies
Sendroiu Cleopatra
19. THE DEVELOPMENT OF HOME TRADE AND CONSUMER CO-OPERATION FROM THE REPUBLIC OF MOLDOVA THROUGH INNOVATION AND SOCIAL RESPONSIBILITY
Savga Larisa - Cooperative Commercial University of Moldova
20. THE PRIORITIES OF DEVELOPMENT HOME TRADE IN THE REPUBLIC OF MOLDOVA
Sitnicenco V - Cooperative Commercial University of Moldova
21. TECHNOLOGICAL PERSPECTIVE ON THE DEGREE OF REGIONAL SPECIALIZATION OF EXPORTS
Stângaciua Oana Ancuța -“Vasile Alecsandri” University of Bacău
Bucur Iulia Andreea - “Vasile Alecsandri” University of Bacău
22. THE TOURIST ACCOMMODATION CAPACITY IN ROMANIA AND THE MAIN TOURISM INDICATORS REGISTERED IN 2011 AND IN THE FIRST MONTHS OF 2012
Urban Violeta – George Bacovia University
Melnic Andreia-Simona – George Bacovia University

MANAGEMENT, MARKETING AND SUSTAINABLE DEVELOPMENT

“Moldova” Conference room

Chairpersons: Professor Liviu DRUGUȘ
Associate Professor Andrei Octavian PARASCHIVESCU
Secretary: Lecturer Mihai CĂPRIOARĂ

1. QUALITY SYSTEM IMPLEMENTATION PROCESS FOR SUSTAINABLE SUCCES DEVELOPMENT IN ROMANIA'S SME
Angheluta Tita Sava - The Bucharest Academy of Economic Studies
Pirnea Ionela Carmen Rizea - The Bucharest Academy of Economic Studies
Moisa Cristina The Bucharest Academy of Economic Studies
2. ECONOMIC EFFICIENCY AND THE CHALLENGE OF THE AUSTRIAN SCHOOL
Baciu Livia - Alexandru Ioan Cuza University of Iasi
3. THE IMPACT OF LABOUR FORCE MIGRATION ABOUT EVOLUTION OF DEMOGRAPHIC PHENOMENA IN ROMANIA
Balan Mariana - Institute for Economic Forecasting, Romanian Academy
4. ENVIRONMENTAL PROJECT RISK MANAGEMENT FROM THE COMPLEXITY PERSPECTIVE
Bălășescu Răzvan - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
5. THE MULTIDIMENSIONAL CONCEPT OF WELL-BEING
Baltaretu Camelia – Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
6. TRANSFORMING BUSINESS USING SOCIAL MEDIA INGREDIENTS
Bilba Radu – George Bacovia University

7. INTELLIGENT DECISION SUPPORT SYSTEMS
Bilba Radu – George Bacovia University
8. CONSIDERATIONS ABOUT THE CONFIGURATION OF THE COMPANY'S MANAGEMENT PROCESS
Bontaș Dumitru – George Bacovia University
9. ECONOMIC GROWTH AND IMPROVING REGIONAL DISPARITIES TOOLS OF THE ENLARGED EUROPEAN UNION
Bucur Iulia Andreea - "Vasile Alecsandri" University of Bacău
Stangaciu Oana Ancuța - "Vasile Alecsandri" University of Bacău
10. INSTITUTIONS AND THE NATIONAL LEVELS OF INNOVATION; THEORETICAL AND EMPIRICAL ANALYSES
Bunda Nicoleta Ramona - Ovidius University of Constanta
Moise-Titei Adina - Ovidius University of Constanta
11. INCREASE OF SOCIAL RESPONSIBILITY OF FOOD MANUFACTURERS WITHIN THE FORMATION OF NATIONAL AGRICULTURAL MARKET
Cazacu Baci A - Cooperative Commercial University of Moldova
Valovoi Galina - Cooperative Commercial University of Moldova
12. QUALITY, THE KEY FACTOR OF COMPETITIVITY IN THE COMPETITIVE ENVIRONMENT
Cirnu Doru - Constantin Brancusi University of Targu-Jiu
Todorut Amalia Venera - Constantin Brancusi University of Targu-Jiu
13. THE ROLE OF CONSUMMATIVE PROPERTIES IN STUDYING THE MARKETING OF COSMETIC PRODUCTS
Cobirman Galina - Cooperative Commercial University of Moldova
14. MANAGEMENT AND LAW: WAYS TO MAKE AND TAKE GOOD DECISIONS
Drugus Liviu – George Bacovia University
Domagoja Buljan - University of Split, Croatia
Toma Toader – George Bacovia University
15. QUALITY – CONCEPTUAL ASPECTS
Fedorciucova Svetlana - Cooperative Commercial University of Moldova
Sargu Lilia - Cooperative Commercial University of Moldova
16. SPEECH EMOTION ANALYSIS IN THE ROMANIAN LANGUAGE
Feraru Silvia Monica - Romanian Academy Branch of Iasi - ICES „Gh. Zane,,
17. THE ECONOMIC RECOVERY OF THE SME'S BY IMPLEMENTING BI TECHNOLOGIES
Fotache Marian – George Bacovia University
Fotache Gabriela - George Bacovia University
18. CONCEPTS OF ECONOMIC GROWTH AND DEVELOPMENT. CHALLENGES OF THE CRISIS OF KNOWLEDGE
Haller Alina - Romanian Academy Branch of Iasi - ICES „Gh. Zane,,
19. INTERNAL FACTORS UNDERLYING THE PRICE IN THE MARKETING
Gherasim Toader – George Bacovia University
20. COMMUNICATION IN MARKETING PROMOTION
Gherasim Adrian – George Bacovia University
Gherasim Daniel – George Bacovia University
21. THEORETICAL AND PRACTICAL ASPECTS OF THE PUBLIC-PRIVATE PARTNERSHIP IN THE EUROPEAN UNION
Levai Codrina - Senate of Romania
22. THE ASSESSMENT OF INDIVIDUAL PERFORMANCE AS MEASURE OF THE PERSONNEL MANAGEMENT EFFICIENCY
Livitchi Oxana- Cooperative Commercial University of Moldova
23. RELAȚII SOCIALE VERSUS RELAȚII INTERPERSONALE
Lupu Otilia Alina – George Bacovia University
24. THE FRUIT OF COLLABORATION BETWEEN LOCAL GOVERNMENT AND PRIVATE PARTNERS IN THE SUSTAINABLE DEVELOPMENT COMMUNITY CASE STUDY: COUNTY VÂLCEA
Marin Camelia - The Bucharest Academy of Economic Studies
Dorobanțu Roxana - The Bucharest Academy of Economic Studies
Diana Codreanu - The Bucharest Academy of Economic Studies
Ruxanda Mihaela - University of Bucuresti
25. ASSESSING THE DIDACTIC ACTIVITY OF HIGHER EDUCATION TEACHING STAFF
Melnic Andreia-Simona - George Bacovia University
26. PRINCIPLES OF THE INTERNET AND MOBILE MARKETING
Morozan Cristian - Constantin Brancoveanu University of Pitesti
Ciacu Nicoleta - Constantin Brancoveanu University of Pitesti
27. THE PREMISES FOR SUSTAINABLE, HARMONIOUS AND BALANCED DEVELOPMENT OF THE ROMANIAN STATE
Niță Nelu – George Bacovia University

28. TRUST A DIFFERENT BUSINESS ORGANIZATION
Opritoiu Anemari - Titu Maiorescu University
29. MODELS FOR ASSESSING THE PROFITABILITY AND SUSTAINABLE GROWTH OF THE ENTERPRISE
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LAW AND ADMINISTRATIVE SCIENCES

THE DEFICIT OF DEMOCRACY IN THE DECISION-MAKING POLICY OF THE EUROPEAN UNION

Amititeloai Alexandru – George Bacovia University

The fate of Europe has been lately decided by a center of power that becomes smaller and smaller, the Member States being obliged one way or another to execute the decision of this small group, whether they are convenient or not. After noticing that states do not agree to their plans of political integration and creation of super-statal authority, European leaders have decided to impose upon all Member States of the European Union the parliamentary procedure of ratifying treaties. The experience has shown that Parliaments may be controlled and thus there is no risk of any of them rejecting the measures adopted by the Union's nucleus of power. Therefore, having the will of the states ignored on purpose, the public debates constantly bring forward the idea of replacing the popular democracy with "a democracy of elites". But even at the level of so-called elites a certain hierarchy may be noticed and the decision-making process is thus in the hands of a rather small group of individuals, which comes into conflict with the values of democracy. Taking into consideration the fact that the alternative to democracy is dictatorship, one may notice that the decision-making policy of the European Union is beginning to be characterized by tendencies of authoritarianism.

CORELAȚIA DINTRE FICȚIUNE ȘI PRINCIPIU ÎN DOCTRINA INTERPREȚĂRII JURIDICE

Andritoi Claudia - Eftimie Murgu University

Analiza făcută conceptului dreptului își aduce contribuția la completarea dreptului pozitiv lacunar printr-un proces continuu de adaptare a dreptului la realitatea fenomenului social. Alături de ordinea juridică internă, ordinea juridică internațională este condiționată și substanțializată de interpretarea noțiunii de drept de către diferiții membri ai societății internaționale.

Sistemul dreptului internațional contemporan sensibilizează opinia națiunilor civilizate asupra valorilor universale neperene: egalitatea statelor, libertatea popoarelor, unitatea și responsabilitatea statelor pentru viitorul omenirii, dreptatea (justiția) între popoare etc. Conștiința juridică internațională este profund marcată de principiile generale ale dreptului, preexistente principiilor fundamentale ale dreptului internațional public. În jurul ideii de drept se dezvoltă viața juridică internă și internațională.

A NEW PERSPECTIVE ON THE PRESUMPTIONS APPLICABLE IN THE FIELD OF PATERNITY ACCORDING TO THE CURRENT CIVIL CODE

Apetrei Irina - Mihail Kogalniceanu University

The New Romanian Civil code is characterized, as an essential feature, by the fact that it is a monistic code, applying both to civil relations, as well as to commercial and family law.

Thus, family relations naturally belong to the Civil code, as they are found in other European Civil codes and used to be part of the Romanian Civil code regulations from 1864, as well.

With regard to family law, the current Civil code brings a number of updates and significant changes, such as the institution of betrothal, the institution of alternative systems of marriage or the medically assisted human reproduction with a third party donor.

This study presents the modifications brought to the Civil code, regarding filiation with the father.

Thus, the presumption of paternity of the child born during a marriage is to be found in the new code in a simplified formula, that reunites, under its protection, both the children born, as well as those conceived during a marriage.

In terms of statutory presumption that applies both to the child born during the marriage, as well as to the child born out of wedlock, the Civil code puts an end to the controversies about the character of this presumption, transforming it, from an absolute presumption, to a rebuttable one.

The current code also establishes a new presumption of paternity – that of the child born out of wedlock, destined to ease the probation in this matter.

IN SERVICE ABUSES AGAINST THE INTERESTS OF PERSONS

Buzatu Nicoleta-Elena – Dimitrie Cantemir Christian University

In this paper we propose to present the offense of in-service abuses against the interests of persons, offense committed by the public officer and provided by the Romanian Penal Code in art. 246. In order to define the quality of a public officer, the title of his/her duties or the modality of his/her being appointed (appointment, repartition, election or contest) is not relevant. It is sufficient for the active subject of a transgression to exercise a certain duty in

the service of a public authority, public institution or of any legal person of public interest. At the same time, there is not at all relevant the validity of the labour report, and there is not necessary any labour contract or appointment in the office; it is sufficient for his/her exercise the respective office be a factual reality related to the required attributions. Thus, a public officer who, during the performance of his/her duties, knowingly does execute a task or executes it in a defective manner is subject to a penalty from six months to three years imprisonment, if his conduct has been detrimental to the legal interests of another. The analysis of the infringement referring to the international traffic of narcotics is made in conformity with the structure mentioned in the doctrine and includes: the object and the subject of the offense, the constitutive content: the objective aspect including the material element, the immediate consequence and the casualty connection; the subjective aspect of the offense, as well as form and modalities of these offenses and the respective applicable sanctions.

THE POLITICAL DISCOURSE BETWEEN COOPERATION AND NON-COOPERATION

Caprioara Florin Mihai – George Bacovia University

This paper tries to research how the political discourse performs. The moral judgment is suspended, in an attempt to develop the anatomy of this field. The fundamental question is how power is conquered by the political discourse. In other words, who is more successful: the cooperative use of language or the contrary?

The research is important on three dimensions. Firstly, explanatory, we want to answer the question: how could we justify the performative action of the political discourse? In other words, the true, relevance, nonambiguity are more successful than there contraries? Then, instrumentally: which are the mechanisms and the strategies of the political discourse? Finally, more generally, to the basis of the language: does non-cooperation exit or it is just a discursive pathology?

The methodology is based on the identification of two ways to use the language: the cooperative manner and the non-cooperative one. For both of them, we will analyze the operating mechanisms and strategies.

PARTY AUTONOMY AS A FUNDAMENTAL RIGHT IN THE EUROPEAN UNION

Ciacchi Aurelia Colombi - University of Groningen

There is a parallelism between freedom and equality. Today, nobody doubts that attaining equality in the sense of non-discrimination requires more than simple, formal equal treatment. Taking the equality principle seriously means embracing a substantive understanding of equality, which includes the need for positive action to counterbalance existing factual and social imbalances that make people dramatically unequal. Why should this not be true also with regard to freedom of contract? Arguably, taking freedom of contract seriously means embracing a substantive understanding of this freedom, which includes the need for positive action to counterbalance existing factual and social constraints that make one contractual party dramatically less free than the other.

Indeed, some contemporary accounts in literature and case law understand freedom of contract in a substantive sense. Accordingly, achieving substantive freedom of contract involves preventing and eliminating the harm caused by an unconscionable contract to a party who was only formally, but not substantively free to conclude it. The same applies if one party is only formally, but not substantively free to terminate a contract whose conditions have been unilaterally changed by the other party. Precisely because party autonomy, self-determination, is crucial to private law, private law has to provide remedies for contracts which are the product of a factual subjugation of the weaker party.

Highlighting the substantive dimension of freedom of contract leads to a change in perspective when considering the relationship between freedom of contract and protection of vulnerable parties in contract law. Freedom of contract and weaker party's protection have traditionally been understood as antagonistic, conflicting principles. Legislative rules or doctrines providing remedies against unconscionable contracts are mostly seen as exceptions to the principle of freedom of contract. Scholars who see freedom of contract and weaker party's protection as conflicting principles tend to challenge the predominance of freedom of contract, if they share a concern for social justice in contract law.

THE THEORY OF IMPREVISION IN THE NEW CIVIL CODE

Ciochina Barbu Ioan – George Bacovia University

The theory of imprevision has a special importance. The jurisprudence is, on the one hand, the one that will establish the conditions under which the exceptionally character of the circumstances which have led to the execution of the contract in a excessively honest manner will be determined, and, on the other hand, it will determine whether or not the exceptional changes can cause an imbalance between the parties so that the obligation that is going to be executed will acquire an unjust character.

The challenges posed by this new civil institution, in practice, will be high. In this context one can ask the question: can the emergence of economic crisis situations be considered as a thoroughly enough argument so that the impact of imprevision can be established on a legal level? Indubitably, the crisis is an insurmountable obstacle in the execution of debt so it becomes very difficult or even impossible. However, the crisis is not really unpredictable,

because it has proven to be cyclical. The economic crisis is a phenomenon which generates a suite of unforeseeable and disturbing events of the economic life. The appearance of the latter generates, indisputably, major changes of the economic system that finally convert, including into the emergence of imbalance situations between the contractual obligations entered into by economic actors and which could be, in the end, qualified by the courts as "exceptional changes of the circumstances that would make unjust the obligation of the debtor to execute the obligation".

FROM THE PRINCIPLES OF ENVIRONMENTAL LAW TO THE ENVIRONMENTAL ETHICS PRINCIPLES

Cobzaru Angelica - The Ecological University of Bucharest

The road from idea to rule on the one hand, and the general principle in environmental law principles, on the other hand, was not without challenges specific formulation and delimitation of a new field of knowledge. In environmental law, principles, especially the fundamental ideas became the basis of the field after that guides the action of ecological. In parallel, modern trends support the need for development of ecological ethics principles that lead us into a dimension - inter and trans disciplinary - that you right now with other sciences. Environmental ethics has emerged as a new discipline which gives the natural world ethical values. If contemporary society will adhere to the principles of environmental ethics, conservation and maintaining ecological balance priorities will become undeniable.

THE MONISTIC AND THE DUALISTIC THEORY IN EUROPEAN LAW

Ciongaru Emilian - Institute of Legal Research "Acad. Andrei Radulescu" of the Romanian Academy

Immediate applicability or monism, is characteristic of European law by the legal rules of European law, either original or derivative are immediately applicable law of the Member States, European law therefore forms an integral part of the legal order applicable in the individual Member States, making such a transfer of competences from national to EC State with the following consequences: 'European law is integrated naturally into the legal order of states without the need to place any special formula, the European rules dealing with its domestic law in place, that European law; national judges are obliged to apply European law.'

European law confers rights and obligations not only of Member States but also of the citizens and enterprises subject to certain rules directly. It is part of the legal system of Member States to respond, firstly, the correct application of these regulations. Therefore, any citizen of EU Member States should be entitled to expect that national authorities throughout the European Union to correctly apply their rights as European citizens.

Each Member State is responsible for implementation within national legal systems, law (transposition of the deadlines, compliance and correct application). Under the Treaties, the European Commission watches over the correct application of European law. Therefore, if a Member State does not comply with European law, the Commission has powers of its own (action failure) of the EC Treaty and the EAEC Treaty to try to end the infringement and, if necessary, may apply to the Court of Justice.

Failure means the failure by a Member State of its obligations under European law. This may take the form of an action or omission. The state understands that Member State has violated European law, whatever the authority - central, regional or local - responsible for failure.

Any person may submit a complaint against the European Commission by a Member State to denounce a measure (legislative, regulatory or administrative) or imputed to the practice which it considers contrary to a provision or principle of European law. Not be proved or interest to act and there is direct breach of European law on which it relies. However, to be taken into account, the complaint must relate to an infringement by a Member State, so the object can not have an issue of personal nature.

The legal system of Member States of the European Union has two components complement each other as follows: the component composed of of the European law the rules and the component consists of national legal the rules.

European law is a legal order, because is a set of legal rules endowed with its own sources, the organs necessary for the adoption and applying the rules and compliance his is ensured by an independent judicial device. European law establishes the relationship between Union and Member States.

Taking as base the relationships between international law and domestic law and may elucidate the relationship between European law and construction law. This starts from the existence of two theories about the integration of international law in national law: monism and dualism.

In terms of legal the theory of dualism was developed in the doctrine of German and Italian at the end of sec. XIXth. century and beginning XXth century. and held the idea that international law and domestic law represent legal systems of equal value, but distinct, which acts on different levels with different sources and addressees. Consequently, the two legal systems can not intersect in any situation, each covering a specific domain of legal relationships. It also supports that may be unconflict between the domestic and international acts, which in modern law is not accepted.

After A.Fuerea, according to this theory, take their first steps the possibility of legal rules to conform with requirements of the domestic law and with international law, but as it was possible for legal rules to correspond with the rules of a legal order and to be contrary to the other without affecting their validity. In any case must be applied the rules of national law in domestic law and when as they in conflict with international agreements or engagements, the disparity will attract international responsibility of that State.

So the dualist theory, support the clear distinction between the the two systems of law - internal and international - and says that it is necessary to issue a normative act through which the transfer of the treaty of international order in the internal order, it acquired the act was implemented (the internal law).

In some Member States to apply the dualist system as the United Kingdom, Ireland and Scandinavian countries where, for as the norms of international law to take effect in domestic law to proceed to implementation of legal norms of international law - contained in the treaties - in the legal rules of national law, by an act of national legal. The international treaties become part of domestic law only after a special law enforcement is adopted by the legislature.

Monistic theory is based on "the idea that there is only one legal order component wich has the, the national law and the international law and one of these items prevails over the other" and includes two alternatives:

- Primacy of international law over domestic law.;
- Primacy of national law over international law;

The first variant, the primacy of international law over domestic law, developed after World War that, based on concepts of natural law, it is argued that there is a universal legal system would be superior to domestic laws of various states, implying that "time apply international legal right, by right, without receiving or processing in the domestic law of the State Party to the Treaty "and" in the the event of conflict between the domestic and international norm will apply the latter, and the internal standard will be ineffective as long as the international treaty is in the force. "

Most European countries have provided in the their constitutions, with international recognition as part of their internal system. Such a system of perception is found in Austria, Italy, France and Germany. Dutch Constitution also provides that international treaties to which the State is party prevail over national laws provide otherwise (one-tier system with the primacy of international law over domestic law).

The second option has appeared as a reaction to the first, claiming independence and sovereignty complete of the states trying to demonstrate that international law was a design in the area of relations between states of rules of law, the international law thus derived from the right internal state of each.

The dominant in the end of the XIXth century, the primacy of law over international law, treaty acquires the legal force to the extent that it would be provided by national law and in case of conflict between domestic and international norm, it gives priority to the internal normative act .

In the contemporary law, there is an accentuated determination of law by the international law, without any of the two theories have been fully validated. But there is not a uniform practice of States in this regard, the primacy of one or other of the two legal systems appreciating for each case, according to the provisions of national constitutions, and the Vienna Convention, which in art. 27 states that: "A party may not invoke the provisions of its domestic law to justify the failure of a treaty".

European law has established the theory of monism and requires compliance for all Member States of the European Union, as monism "derives from the very nature Uniunii" and "European system can only work in monism, only compatible with the idea of integration".

INTERNATIONAL RECOGNITION OF STATES - KOSOVO CASE

Jura Cristian - National Council for Combating Discrimination

The Institution of international recognition came in the eighteenth century and emerged more precisely in the next century, especially after the Congress of Vienna which established a true international directorate on international life, members of the "Holy Alliance" engaging reports of international law only with states that they were recognizing. The aim of recognition is the appearance of a new subject of international law, such as states or national liberation movements, but there is also the recognition of governments, territorial changes, the status of belligerent, the status of permanent neutrality, etc.

International practice has shown that recognition can play an important role in relations between states. Nowadays, the political and legal complications are known after the establishment of the USSR and the emergence of China as an independent state, or more recently by dismantling U.R.S.S.and the emergence of new states derived from the former Yugoslavia.

Recognition of a state can be defined as a unilateral act in which one or more states recognize explicitly or implicitly (tacitly) that they consider a new legal entity as a state and recognize them that international legal personality, so the ability to obtain rights and to contract international obligations.

There were several causes that triggered the conflict in Kosovo in 1999, but an immediate cause of the conflict was Slobodan Milosevic and his way of persecuting the Kosovo Albanians during his term as president of the Federal Republic of Yugoslavia. His persecution in the end led to the creation of a violent opposition between Kosovo Albanians against Serbs, first by creating the Kosovo Liberation Army (UshtriaÇlirimtare e Kosovës - UCK) and then by acts of subsequent violence in 1998 and 1999.

THE EUROPEAN UNION'S INTERNATIONAL REPRESENTATION

Jura Cristian - National Council for Combating Discrimination

On 1st December 2009, the Lisbon Treaty came into force, thus ending several years of negotiations on institutional issues.

Treaty of Lisbon amends the Treaty on European Union and the EC Treaties (without replacing them) and puts at the disposal of the Union the legal framework and the necessary legal instruments to deal with future challenges and to meet the expectations of citizens.

Europe as an actor on the international scene - foreign policy tools available to Europe are grouped both in terms of development and adoption of new policies. The Treaty of Lisbon gives Europe a clearer voice in relations with its partners around the world. It also uses the force of Europe in the economic, humanitarian, political and diplomatic support to promote European interests and values worldwide, while at the same time, the specific interests of the Member States in the field of Foreign Affairs. The appointment of a high representative of the Union for Foreign Affairs and security policy, which is also one of the Vice-Presidents of the Commission, will increase the impact, coherence and visibility of the EU's external action. The new European external action Service will provide the necessary assistance to the High Representative. The Union has a single legal personality, which enhances negotiating power, causing her to be more efficient in the world and a more visible partner for third countries and international organisations. The evolution of the European security and defence will be keeping some specific decision-making procedures, making it easy to ensuring a strengthened cooperation within a smaller group of Member States.

DELINEATION OF PENALTY CLAUSE AND OTHER CONTRACTUAL CLAUSES

Ludusan Florin - Titu Maiorescu University

The counterparties have the right to stipulate in the contract any contractual clause that is not contrary to public policy or morality. By the provisions contained in the contract, the parties define the rights and obligations arising from that contract, and the tasks for each of them. Thus, contractual clause is a stipulation included by the parties in the name of the principle of conventions' freedom.

One of the most important contractual clauses is the penalty, by which the parties to the main contract determine in advance the extent of the damages to be paid by the debtor to the creditor in case of non-performance, defective or late performance of the benefit undertaken.

Our study aims to study penalty clause against other contractual clauses such as pledge clause, forfeiture clause, clauses limiting liability, force majeure clause.

The objectives of the study "Delineation of penalty clause and other contractual clauses" are to increase the interest of the contracting parties to the usefulness of the penalty clause. The creditor who benefits on the penalty clause is exempt of the obligation to prove the damage suffered because of a voluntary default of main obligation by the debtor. Parties are, therefore, free of any evidence regarding the existence and extent of the damage and consequently, the amount of damage owed by the debtor.

INITIAL TRAINING OF ROMANIAN NATIONAL PRISON ADMINISTRATION STAFF

Lupascu Adrian – George Bacovia University

Currently, National Prison Administration is designed to establish National Institute of Prison Administration, that ensure professionalism in its integrated system, the occupation of clerk in the prison system. It appears that course of action and strategy the prison over the period 2010-2013, the Strategic Objective 5 "Institutional management performance". In nowadays there is not a higher education institution to provide initial training of penitentiary staff. Their preparation is performed by the Police Academy, the specialization "Public order and safety". This is not dedicated training staff for the prison system but also covers other institutions: police, border police, gendarmerie. Since the prison system activity has some features that characterize other institutions not included in the system of public order and safety, combined with the need for adequate training of staff, is necessary to create a distinct specializations prison system alone.

PROTECȚIA BUNURILOR CULTURALE - CERINȚĂ INDISPENSABILĂ A PROGRESULUI

Mihaila Marian - Eftimie Murgu University

Protecția bunurilor culturale îmbracă, desigur, aspecte deosebite, după cum este vorba de abordarea acestei problematici în perioade de conflict armat sau de perioade de pace. În perioadele de conflict armat numeroase valori culturale au căzut victime bombardamentelor sau chiar atacurilor săvârșite de forțele terestre. Mulți comandanți militari au preferat să ignore prevederile Convențiilor de la Haga și de la Geneva, preferând rațiuni militare. Protecția bunurilor culturale este atât o problemă actuală, cât și o problemă deosebit de complexă, prin numeroasele aspecte juridice pe care le ridică și care impun reglementări clare, eficiente, dar și o acțiune internațională conjugată, pentru respectarea prevederilor stabilite.

Mihai Eminescu's CONTRIBUTION TO THE PHILOSOPHY OF LAW

Munteanu Stefan – George Bacovia University

The paper aims to demonstrate, against all prejudices, that Mihai Eminescu was not only a great poet but also a great thinker, including the problematic of the law philosophy. The arguments selected to sustain this truth have been extracted from the texts comprise in the manuscripts of the poet. The hypotheses regarding this contribution confirm themselves, and the results prove to be very beneficial in the activity of teaching and training the students of the juridical sciences specialization.

CRIME AND CRIMINALITY-SERIOUS THREATS FOR A HARMONIOUS AND BALANCED DEVELOPMENT OF THE ROMANIAN STATE

Niță Nelu – George Bacovia University

The current development of the Romanian society shows that, although the actions of specialized public institutions against acts of crime have intensified, there is still a high recrudescence and multiplication of illegal acts committed in the social, economic and financial, banking sector, including blackmail, corruption, with even more violence and aggression. Thus, high crime acts committed by violence and corruption tend to be very intense and dangerous for the stability and security of the institutions, groups and individuals, being often associated with organized crime, terrorism and institutionalized violence.

Crime, criminality, their threats and the fight to prevent and control them are complex and multidisciplinary concepts involving multiple conceptual and operational approaches, from a social perspective, legal, political, criminological, philosophical, logical and systematic, ethical, etc..

THE CONFIGURATION OF THE PAYMENT OF THE PROMISSORY NOTE

Novac Diaconu Laurentiu – George Bacovia University

The promissory note is used on a large scale in the international commercial relationships, that's why it made the object of a unitary judicial regulation. Of course that Law nr 58 from May 1st 1934 on the promissory note and on the bill at order used as a model the Italian law on the promissory note from the 14th of December 1933, that was based on the homogenous law of the promissory note and of the bill at order

The promissory note that is payable on the fixed day or at a term from the issuing date has to be presented to payment at the due date or in the following two days at the place and address indicated in the promissory note. The payment can be asked only by its legitimate possessor through the presentation of the promissory note. The title has to be presented to the main debtor or to the person designated to pay for him. The obliged people to pay the sum mentioned in the title is the acceptor (the drawee, the designated person at need, the intervener), the endorsers and the person that guarantees the payment.

The presentation of the title can be made in original or through cropping, a process that can be applied only to accepted promissory notes, through which the essential information of the promissory note and its image are put on an electronic device and thus transmitted to the credit institution that as the promissory position of drawee or of acceptor.

THEORETICAL AND PRACTICAL ASPECTS OF ERROR AND INTERPRETATION OF THE CONTRACT. ERROR IN STATEMENT

Paul Mihaela Cristina - Titu Maiorescu University

In civil law the error is a consecrated institution. In this research degree, our propose is to analyze the error and the interpretation of the contract; the error in declaration, in all its aspects that can pose, a comparative manner, both in the light of the new Civil Code as in the light of civil regulation in force.

In the context of new procedures on the Civil Code, we can appreciate that a new succinct analysis of the error institution and interpretation of the contract is necessary to diminish the everlasting doctrine questions marks.

In order to complete a comprehensive analysis of this institution we will study the basic characteristics of the notion of error, its types (Taking into account the particular error, the interpretation of the contract and declaration error), sanction and its applications field in the new Civil Code.

COMMUNICATION IN PUBLIC ADMINISTRATION - STYLISTIC ANALYSIS OF PUBLIC DOCUMENTS

Purice Suzana - Constantin Brancoveanu University of Pitesti

In a world increasingly threatened by the isolation of the individuals because of the deepening lack of communication between them, in a society where the role of state institutions is becoming stronger and society members complain about bureaucracy, we considered imperative to do a review of methods and communication media used by the public administrative organisations.

Citizens come into contact with local public administration and, therefore, they need to know how to address them to satisfy a legitimate interest, what documents must complete, what procedures should follow. Local public institutions are obliged to provide the public practical information, such as to inform citizens that they have rules to follow in their relation with the institution, to facilitate access to local public services.

Public institutions may rely in communication, on a wide range of techniques and media such as publications, brochures specialized display, television and news channels.

Administrative style has a well defined application in an distinct socio-professional area. Is proper to the communication in the economic, legal, diplomatic and state administration relations.

Importance of studying administrative style is justified by arguing that among the functional styles of the literary language, it is the most closely related to social life.

ADVOCACY OR CONTEMPORARY RECREATING THE PARTICIPATIVE DEMOCRACY. AN APPROACH FROM THE PERSPECTIVE OF THE CONSTITUTIONAL EFFICIENCY

Stanescu Lucian-Sorin
Slusarciuc Marcela - Stefan cel Mare University Suceava

The proactive participation of the citizens in the social and political life and, especially, in the political-judicial process of decision represents the immanent attempt of the open society to recompose an ideal model of participative democracy in the complex context of the contemporary world. The need for democratic legitimacy pushes the political government to institutionalize the participation ways for mediating the relation between the ones who govern and the ones who are governed. The advocacy is the mechanism that offers the proper and transparent setting for the action of citizens' involvement for public policies influence in the sense of reflecting the real needs of the beneficiaries. The paper aims to explain the relationship between the citizens participation in the decisional process, advocacy – as mechanism for encouraging the process of bringing together the beneficiaries and the decisional bodies – and Constitution as framework and ground for adjustment of the opposite tendencies from the society and the incentive of the participants to the social and political life. Beside its primary function as facilitator of the interaction between the citizen and the representative, the exercise of advocacy may have as effect the revaluation of the fundamental instruments of the constitutional democracy, the elective vote and the exercise of the right for the peoples' legislative initiative. On long term, the significant assimilation of this mechanism inside the society may lead to an increase of the Constitutional efficiency, through the social responsibility of the citizens and the increase of its integrative function as support of the society members' solidarity for the judicial order aiming the search of the common good.

SOME ASPECTS OF CRIME AND VICTIMIZATION IN ROMANIA AND MOLDOVA

Toma Toader – George Bacovia University

After the fall of former regimes in Eastern Europe, we have witnessed a growing, diversifying and increasing the number of crime in this area. Thus, the authorities charged with defending the legal system in Romania and Moldova have been captured by a series of illegal acts, particularly dangerous new such as tax evasion, money laundering, human trafficking, drug trafficking, terrorism, etc. These criminal acts with other issues related to policies, programs and government actions have led to economic and social instability, the victimization of certain categories of people such as elders, women and youth.

CHALLENGES OF DATA PROTECTION

Toma Florentina Marilena - City Hall Voluntari

Personal data protection is a fundamental right in Romania. The Romanian Constitution recognizes the rights of privacy, inviolability of domicile, freedom of conscience and expression. Law No. 677/2001 applies to the processing of personal data performed, totally or partially, through automatic means, as well as to the processing through means other than automatic, which are part of, or destined to an evidence system privacy is protected with respect to the processing of personal data in the telecommunications sector.

The challenges on data protection are resulting from new technologies, such as cloud computing and social network sites, like Facebook, Google+, Twitter, LinkedIn.

For example, Facebook announced plans for facial-recognition technology intended to make it easier for people to tag photos of friends. It would examine newly uploaded photos and compare them to other photos in which you or your friends are tagged in order to make tagging suggestions. Facebook is likely sitting atop the world's largest database of biometric information given that users have uploaded an estimated 75 billion photos to the social-networking site and tagged 450 million people.

Does the social network sites disable its facial recognition software and delete any previously stored data? Is this facial-recognition technology a possible rules violations of data protection?

ACCOUNTING, FINANCE, ECONOMIC ANALYSIS AND AUDIT

AN ANALYSIS REGARDING THE FULFILLMENT OF THE NOMINAL CONVERGENCE CRITERIA IN THE NEW MEMBER STATES OF THE EUROPEAN UNION IN THE CONTEXT OF THE CURRENT FINANCIAL CRISIS

Ailincă Alina Georgeta - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

Milica Camelia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"
Iordache Floarea

Reaching a sustainable level of nominal convergence is a requirement for all new European Union Member States (NMS) in the process of euro adoption, without it being impossible to join the euro area. The increased importance of nominal convergence, together with an advanced level of real convergence, seem to be for the European Union institutions, including the European Central Bank (ECB), a necessary and sufficient guarantee for entering into the European Monetary Union (EMU) without any additional subsequent problems. However, it is not clear the manner in which a country is or is not selected for entering into the EMU, the decision-making process being insufficiently transparent, some countries have been unprepared from the economical point of view, but have been accepted (e.g. Greece), while others have been rejected due to a lack of credible and sustainable convergence of some criteria (e.g. Lithuania). Thus, this article proposes an analysis of the fulfillment of the nominal convergence criteria through a personal methodology used in other previous studies. It aims at facilitating the understanding of the extent to which the NMS are convergent in the context of the current economic and financial crisis.

The article does not propose an exhaustive treatment of the subject, but it can be a good starting point for the evaluation of the European Union old Member States' (OMS) nominal convergence, especially since in these countries it currently occurs a public debt crisis (e.g. Greece, Italy, Spain).

MODELING AND FORECASTING THE VOLATILITY OF THE MOST TRADED STOCK OPTIONS AT VIENNA STOCK EXCHANGE

Asandului Mircea - Alexandru Ioan Cuza University of Iasi

Options' volatility forecasting represented, in the last decades, a very interesting and frequent domain of research in financial econometrics due to its importance in option pricing, portfolio selection, risk management and other financial activities. The aim of this study is to realize a comparative analysis of the performances obtained by several forecast models in forecasting stock options volatility.

For this we take into consideration the most 3 traded stock options at Vienna Stock Exchange in 2009 and 2010. The analysis is important due to the fact that 2 out of these 3 options represent options on OMV and Erste stocks, companies that have a very strong presence in Romania.

We use daily data covering the period 1 January 2009 – 17 May 2011, for which we found the models that describe better the evolution of these 3 time series. Through these models we generate forecasts of the volatility and we compare the obtained values with the real recorded ones between 18 May and 31 May. By analyzing the forecast errors, we identify the models that offer the best performances and the ones that offer the biggest errors.

TWELVE RECOMMENDATIONS OF THE STIGLITZ COMMISSION

Baltaretu Camelia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

The paper aims at exploring the recommendations of the Stiglitz-Sen-Fitoussi Commission. The Stiglitz report, published in september 2009, highlights in detail what is missing in current measures of economic performance and social progress and provided recommendations to better measure economic performance, societal well-being and sustainability. It sees that the recent financial crisis as the latest and most damaging of several concurrent crises. Through its 12 recommendations, this landmark report covers the complete range from short-term attenuation to deep structural changes, from crisis consequences to a lasting reform of the global economic and financial architecture.

COGNITIVE VALENCES AND LIMITS OF THE ACCOUNTING INFORMATION PROVIDED BY THE BALANCE SHEET AND THE INCOME STATEMENT

Bordeianu Dana – George Bacovia University

Radu Florin – George Bacovia University

Maleca Ina - Cooperative Commercial University of Moldova

The balance sheet and the income statement are considered the most important documents of financial reporting, at least in terms of professional accountants.

This article aims to emphasize different approaches regarding the balance sheet and the income statement, as well as valences and limits of these components of the financial statements.

THE PLACE AND ROLE OF INVESTMENTS IN CONTEMPORARY SOCIETY

Ceausescu Aurelian Ionut - Constantin Brancusi University of Targu-Jiu

Zamfir Paul Bogdan

This work represents an approach of the investments problematic which is as the starting point certain determinations specific from the conceptual and functional point of view. The problematic of saving as a source of financing investments will be dealt from the point of view of modern theories which put the problem of inconsistency in explain phenomenon by previous theories. We propose also an integrated dealing and in the same time the specific one from micro and macroeconomic point of view, by building a distinctive pattern of analysis on the link between the two dimensions. The characterisation and demarcation of the private investment in relation to the government investment as well as the investors' behavior in contrast to that of speculators, it is also an important concern

RELEVANCE OF FINANCIAL INFORMATION AND ACCOUNTING ANALYSIS IN BANKING FIRMS

Cojocaru Constantin – George Bacovia University

Starparu Lucian - The National Bank of Romania

It is specific for banking companies to develop business activities while maintaining confidence in the monetary system, and deepening relationships with the banking supervisory authority and other state authorities. Having in mind the intermediation of the need for savings correlating with that of investment through monetary instruments, a general interest is born for the good functioning of the bank. We consider mainly solvency, liquidity and the degree of relative risk for various activities they perform. In this context, presenting analyzes of financial statements reflecting aspects such as the management and control of liquidity, significant risks, is essential for both customers and for bank supervisors.

ISSUES REGARDING ECONOMIC DIFFERENTIALS AND COMPETITIVENESS ASPECTS IN THE EUROPEAN UNION

Criste Adina - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

Lupu Iulia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

From the beginning, the European Union policymakers believed that a single currency will promote convergence of economic growth and inflation. More than ten years of experience since the start of the euro shows a very different situation. Differential on inflation and economic growth are desirable when they reflect the catching up process. However it is noted that on the medium term, divergent performances are increasing and this became a matter of political conduct. In the context of the new economic conditions, the competitiveness issue is a critical issue for any country's future. Competitiveness is important especially in terms of joining the euro area, by establishing an appropriate level of the central parity for entering the ERM II and then by setting the conversion rate. What was just theory was demonstrated by the current crisis which has shown that adopting the single currency is not enough to make productivity trends to converge. European Union countries that now face with the debt problems in the euro area entered the Eurozone with a low level of competitiveness and could not converge in a sustainable way to the productivity levels of "northern countries". Starting from the fact that statistical data supports the idea that in a currency area, countries with a relatively high inflation lose competitiveness, we try to study the impact of the differentials' occurrence on competitiveness, in the context of the euro adoption.

ENTROPIC SHOCKS AND INTERNAL ORGANIZATION OF THE COMPANY

Dimitriu Mihail - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

Communication proposes that the methods, techniques, appropriate tools for basic research, to describe an original relationship between the company and the environment (not only the natural environment!), while the current financial and economic crisis change behaviors, attitudes, theoretical concepts, considered immutable.

Relationship business - environment is described using several concepts: shock, entropy, interface and internal organization, whose content is redefined in the new socio-economic conditions that currently operate a business. Based on these concepts, the author proposes a new mechanism for interconnection between the company and the environment and made proposals for a redefinition of organization and management companies.

Communication presents some research results of the research project "Entropic Impact and Sustainable Development of the Company") - Centre for Financial and Monetary Research - Romanian Academy.

IMPLICATIONS OF A COMMON SYSTEM OF TAXATION FOR EU COMPANIES

Filipescu Maria – Oana - The Bucharest Academy of Economic Studies

Because of major differences between tax systems of EU Member States, enterprises (especially SMEs) wishing to operate in several countries face many difficulties. To eliminate these difficulties, the European Union was seriously considering, in the early 2001, a uniform tax base, by proposing a common consolidated tax base of companies (CCCTB). This would allow the companies to calculate their taxable profit by a set of rules, which would simplify procedures and reduce administrative costs currently faced by companies that operate across borders. The taxable profit determined by applying this common regulation, obtained throughout the European Union, will be distributed to states where the company carries out activities and will be taxed with the tax rate of each country.

One of the purposes of this common consolidated tax base of companies is to eliminate some major tax obstacles in the path of economic growth, to rethink the tax systems and to shift to a greener and more favorable fiscal policy, promoted in the Europe 2020 strategy. It is hoped that by 2013 the proposal will be adopted unanimously by the representatives of Member States in Council, and within 2-3 years after its adoption, Member States will integrate it into national law proposal.

In this context, the paper aims to present the functioning in practice of common consolidated tax base and the necessity and benefits of applying this system to companies operating in EU countries.

INFORMATIONAL SYSTEM AND METHODOLOGY IN GLOBAL DIAGNOSTIC

Florea Ramona – George Bacovia University

Florea Radu– George Bacovia University

Company's diagnostic represents an approach oriented to a deep and correct perception of enterprise and of its environment. In this respect, global diagnostic aims to identify the major problems which company is confronted with, its weaknesses and strengths, the most important external influences (opportunities and risks) and its capacity to react to these situations, to avoid dangerous situations and to take benefits of opportunities.

Based on this approach, enterprises are creating their strategic plans and operational programs orientated to company's development and to survive in a continuous changing environment.

The results of global diagnostic are the starting point of the strategic plan elaboration and are strongly influenced by a correct and exhaustive approach of the company and of its environment. In this respect, the quality and the performance of global diagnostic is influenced by the information used in the documentation process.

This paper aims to present the importance and the role of the information in the global diagnostic process. We tried also to position the information collection process in the decision making process and to identify the main information sources and the criteria for information selection.

THE IMPLICATIONS OF INHERENT RISKS ASSESSMENT IN AUDIT RISK LIMITATION

Florea Radu – George Bacovia University

Florea Ramona – George Bacovia University

In order to form an opinion regarding the quality of financial statements, financial auditors use certain procedures that allow them to obtain a reasonable degree of certainty that these are properly prepared in accordance with an accounting referential and give a true and fair view of financial position, performance and change in financial position of entities subject to external audit process. These procedures, tests and audit reviews are done under conditions of risk those significant errors that could affect the quality of financial statements. In this respect, the auditor's mission is also to identify, assess and minimize the risks impact of material misstatement due to fraud or error. Inherent risk is the risk that the account, disclosure or financial statement note being attested to by an auditor

is materially misstated without considering internal controls due to error or fraud. The assessment of inherent risk depends on the professional judgment of the auditor. Considerations which an auditor may use in assessing inherent risk include complexity of determining the account amount, the circumstances of the entity's business environment, management's overall risk awareness.

This paper aims to present the relationship between global audit risk and inherent risk assessment.

STRUCTURAL CHANGES OF THE NON-GOVERNMENT CREDIT IN ROMANIA

Fotache Gabriela - George Bacovia University
Fotache Marian – George Bacovia University

The structural changes of the non-government credit in Romania for the last years triggered some concerns, especially for the implication of this process at the macroeconomic level. This paper focusing on the dynamics and the trends of the non-government credit and analyze, from a structural perspective, the loans portfolios.

LEASING -ASSURANCE MECHANISM OF THE FINANCIAL PERFORMANCE OF COOPERATIST ENTERPRISES IN MOLDOVA

Fuior Elena - Cooperative Commercial University of Moldova

Currently, in order to ensure development of enterprises from consumerscooperatist system in Moldova, it is necessary to attract additional financial resources at minimal cost and place as effectively. Analysis of international practice shows that in developed countries a credit assessment procedure is simple and accessible and interest rates are lower. In contrast is the opposite situation in the country. This is why,cooperist enterprises should use the services of leasing companies, because long-term funding is granted, in significant amounts and a favorable payment schedule. An important factor in selecting the method of financing leasing is tax breaks enjoyed by the tenants who lease contracts, namely leasing rates and interest are deductible expenses for the property transmitted leasing, depreciation is calculated and deducted by the lessee, although it takes possession of the property at lease end.

From this point of view and reveal systematic problems of leases as a means of ensuring the efficiency of enterprises, establish and identify the types of leases its aspects, determining directions for implementation of leasing operations in order to increase financial performance, the benefits of financing financial leasing, highlighting the main issues and difficulties affecting the financing through financial leasing and ways of solving them are very important.

THE EXPERIENCE AND PROBLEM OF DEFINING THE STATE AID IN THE REPUBLIC OF MOLDOVA

Fuior Elena - Cooperative Commercial University of Moldova
Maxim Ion - Cooperative Commercial University of Moldova

The Economic Integration of the Republic of Moldova in the European Union requires considerable effort in the view of adjusting the national legislation to the Communitarian acquis. Basing on the analyses of experience of the countries that became members of EU we can see that major difficulties have been encountered in the domain of state aid, which nowadays practically is not regulated in the Republic of Moldova. Taking into account the above mentioned, the definition of the concept of state aid is actual and necessary. Taking into consideration that in the legislation of the Republic of Moldova the state aid is not defined, in the result of the researches we propose the notion of state aid, that might be used to legitimate this concept in the Republic of Moldova. Thus, the state aid in the Republic of Moldova could be defined as any measure of support provided to the entities in a selective way, using (directly or indirectly) public financial resources, as a result of which the beneficiary receives an advantage and as a consequence it can or could distort the competition environment and could have negative effects on the trade between the Republic of Moldova and the European Union member countries.

RISK ANALYSES THROUGH SIMULATION

Grosu Oana – George Bacovia University

Decision-making process in any organization concerns its future development, which is clearly subject to uncertainty. The risk comes from the inability of people to know what will happen in time and it is perceived when uncertainty and possible effects of a decision making are significant. It is known the fact that most management problems are dependent on the economic effect of a decision which in turn depends on a number of random factors, which can take infinite values. It follows that there are a large number of combinations that affect the effect of the decision, the estimation of the probability distribution for the values associated effect being difficult. The problem can be solved in this case with the aid of simulation, because it can generate several times the most probable combinations, offering the possibility of establishing an optimal decision making. Optimizing the decision involves the identification of alternative ways of determining the decision-makers who must meet the requirements under consideration of multiple objective functions. Because a lot of possible decision alternatives are evaluated through the

influence of several factors, such as internal or external, the inability to maintain the decision, as time passed, there were used several methods to optimize decision assisted by computer, such as: Electre, global utility method or algorithms derived from the global fuzzy set theory. Fuzzy set theory refers to testing the truth value of sentences that is represented in the system by a real number belonging to interval $[0, 1]$, where 0 corresponds to the state of False, and 1 corresponds to the state of Truth. In the opinion of a decision maker, fuzzy set theory implies the existence of a set of alternatives X decision, which will select the optimal decision, and the existence of a function $f(x)$ that takes values in the range $[0,1]$, depending on the degree the alternative decision x satisfies economic criteria considered.

THE NEW EUROPEAN BANKING SUPERVISION INFRASTRUCTURE

Ilut Bogdan - Alexandru Ioan Cuza University of Iasi
Chirlesan Dan - Alexandru Ioan Cuza University of Iasi

Abstract: In the light of the recent events, the need for an integrated supervision at European level became obvious, both for the better management of the crisis and for the efficient prevention of such negative events in the future. The European integration process, has provided the incentives for the development of pan-European networks by the banks from the European Union. In this context, the contagion risk has grown exponentially and thus the need for a new European supervision framework of the European banking sector has become more than obvious. In this context, the aim of our paper is to present the main theoretical concepts regarding an efficient pan-European supervision framework of the banking sector and also the main evolutions that have occurred in the last years. To achieve this we have reviewed the main academic literature on this subject and have used a series empirical data that allows us to characterise the current banking supervision framework and also project future evolutions.

THE ACCOUNTING TRUTH IN A SOCIETY GUIDED BY PERSONAL BENEFITS

Istrate Alina – Mariana - Alexandru Ioan Cuza University of Iasi

The problems of the contemporary society are not related only to the economic crisis, but also to a crisis of public and users' trust in the good faith and ethics of those responsible for the production of financial accounting information. The rules of professional ethics and responsibly assuming good practice by professional accountants represent the fundamental pillar regarding the fairness and honesty of drawing up and presenting the financial accounting information, as well as regaining users' trust. This study represents an approach based on the critical analysis of accounting truth, from the perspective of freedom – compliance equation. The purpose of the research is to see whether or not is accounting able to issue a truth and an objective message, in a society marked by big financial scandals, in which personal interests take precedence over social interests. The main conclusion that emerges is that accounting truth is a statement of reality, a product of accounting reflection, touched by users' interests. We can't issue the request and we can't talk about an absolute truth, but only about a compromise between freedom and conformity.

FOREIGN DIRECT INVESTMENTS FLOWS EVOLUTIONS AT EUROPEAN LEVEL UNDER THE IMPACT OF THE FISCAL POLICY

Lazar Paula - The Bucharest Academy of Economic Studies
Vuta Mihai

Abstract: In a borderless world governed by the free circulation of money, assets, services and people, the competition between states in order to attract financial resources into national territories is one of the most important points on the politicians agenda's.

At European level the fiscal policies is aiming to harmonized and coordinate the 27 different systems in the European Union without undermining the national individuality. Put into practice this principle is very difficult to apply because it is very hard to harmonize and coordinate 27 different fiscal policies that are coming from as many different countries with various development degrees, more or less willing to renounce or remodel their national regulations. In this context, a way to determine the economy development degree is by analyzing the volume, or especially the flow, of foreign direct investments, under the fiscal policy impact promoted by each country. At an analytical level, the foreign direct investments are capturing a state ability to attract to national territories, by way of social, economical and especially fiscal policies promoted, financial resources aiming for a better economical growth.

In this context the paper aims to realize a dynamic analysis of the foreign direct investments flow at European level under the impact of the recent fiscal policy modifications, underlining Romania's position.

THE PROBLEMS OF THE INTEGRAL COMPLEXE INFORMATICS ACHIEVEMENT OF PROCESSING OF ECONOMIC EVIDENCE

Leahu Tudor Stefan - Cooperative Trade University of Republic Moldova

Its specified the notions of the economic evidence, its transformation and processing, as well as general classification and content. Also, its established the its place, role, interconnections and interactions of this evidence with other economic informative undersystems.

Starting of the composition and structure of the unitary process of economic evidence, are revealing the categories of the procedures and operations of this process, the succession a them achievement, current situation ways and prospects of its integral informatics achievement.

THE EQUITY AND EFFICIENCY OF TAXES

Lupu Neculai – George Bacovia University

The basic aim of public finance is the financing of the State by compulsory take-offs, i.e. through taxes, fees, contributions, work that reveals the obvious three functions exercised by a State through the tax system: resource allocation, welfare distribution and economic stability.

The accuracy of such functions has in view the observance of certain principles, such as: the function of funding must conform to the principle of budgetary efficiency, the redistribution function complies with the principle of equity and the function of economic stabilization or correction of disequilibrium complies with the principle of economic efficiency.

In this context, the question that preoccupies the Romanian society is as follows: "How efficient and how fair is the tax system in Romania, where the fiscal pressure felt by every taxpayer is great, the collection of budgetary incomes is precarious, tax evasion is high (over 30% of GDP), the economy works with a low yield, and the standard of living of citizens lies on the last places in Europe?"

Economic analysts provide various relevant solutions of economic recovery and improvement of the State functioning, but the decisions are taken by politicians who prove everyday lack of flair and vision, who are insensible to the citizens' signals and unable to act effectively and for the public good.

INFLUENCES IN THE FISCAL BEHAVIOUR OF THE ECONOMIC AGENT

Mihaila Nicoleta - Romanian Academy

Isachi Silvia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

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Study of the impact of taxation on the behaviour of taxpayers is a widely debated topic, the results of these studies indicate a number of factors with a significant fiscal pressures influence: the intensity of the legislative regulations, restrictions, corruption and bureaucracy

A high tax pressure, exceeding a certain "threshold" has negative consequences on the economic, social and psychological society, without additional resources public budgets. Taxation lead to exaggerated economic activity slowed, reducing the taxable base, bringing in revenue to the Government. At the same time stimulates the work and development of underground economy

The main form of resistance of taxpayers to increase taxes is tax evasion, whose magnitude is proportional to the size of the tax burden.

In Romania, a few of the reasons that tax law is a cause of tax evasion are the various changes and additions to the legislation, the correlation between the regulations issued for certain taxes and fees, neclaritățile law which give rise to interpretations and disparities between the normative acts

Combating tax evasion is a goal towards which the authorities of all the Member States tend. But this cannot be obtained, that is why the fight against tax evasion must have the goal not the eradication, but fall into an acceptable percentage for the company at a time.

EUROPEAN ENVIRONMENTAL FISCAL POLICY AND STRATEGY

Mihaila Nicoleta - Romanian Academy

Piciu Gabriela Cornelia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

Chitiga Georgiana - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

Isachi Silvia - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

This article provides an overview of key economic issues in the use of taxation as an instrument of environmental policy.

The E.U. fee system is currently undergoing periodical analysis regarding not only its improvement and adaptation to the continuously changing conditions, as far as the recent goals and policies are concerned, but also the inclusion of new possibilities.

We make a description of the present tax system as we have pointed out both its advantages – it offers enough permanent resources – and its major disadvantages – the complete lack of visibility and the reduced links it has with the policies of the E.U. Should this system be regarded as an alternative, it would also be considered a political option. Consequently, we could say that there is no simple solution to this and that, moreover, the pollution taxes (eco-taxes) also represent an important problem. The environmental taxes appear to have a significant potential - including general taxes on energy used by industry and households, various road transport taxes, and taxes on aviation and on waste. In a number of these areas, efficient environmental tax design will make use of a number of taxes in combination - a "multi-part instrument".

FISCAL ASPECTS OF TAXES IN EUROPEAN COUNTRIES

Muntean Mircea - Vasile Alecsandri University of Bacau

Solomon Daniela Cristina - Vasile Alecsandri University of Bacau

Taxation is a system within the economic policy of each European member state, which establishes taxes due to the consolidated state budget. In order to correctly assess the size of fiscal obligations of European states and, especially, of the European Union states, it is necessary to know the particularities of the fiscal system in each and every country.

A characteristic of European Union countries is the fact that they have the community *acquis* which includes basic principles of taxation that each member state must apply according to specific conditions. The countries that are not part of the European Union have their own tax systems that ensures the collection of state revenues for the financing of expenses.

Each state has its own organised structures and specific forms of taxation that are included in the operating mechanisms of the respective countries. Organizing taxation is based on the national interests of each European state, whose solution determines the elaboration of policies and adoption of regulations by bodies in every country.

By means of the fiscal policy, each country sets taxes to contribute to budget revenues in order to finance expenses for the operation of each state.

ADVANTAGES OF USING STANDARD COST METHOD IN MANAGERIAL ACCOUNTING

Ocneanu Lucian – George Bacovia University

Bucsa Radu Cristian – George Bacovia University

The main purpose of this paper is to emphasize the benefits that the standard cost method may have in the decision process. Managerial accounting provides cost information needed for decision making. Standard cost method is a system of cost accounting which is designed to find out how much should be the cost of a product under the existing conditions. The actual cost can be ascertained only when production is undertaken. The predetermined cost is compared to the actual cost and a variance between the two enables the management to take necessary corrective measures.

Standard costing is a management control technique for every activity. It is not only useful for cost control purposes but is also helpful in production planning and policy formulation. It allows management by exception. In the light of various objectives of this system, some of the advantages of this tool are: efficiency measurement; finding of variance; management by exception; cost control; Right decisions and eliminating inefficiencies.

Application of this method increases the value of accounting information and improve business organization. These features of the standard cost method allows the preparation of cost budgets and setting benchmarks to better express the normal conditions of business activity.

THE ROLE OF BANKS IN CAPITAL FORMATION AND ECONOMIC GROWTH: THE CASE OF NIGERIA

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This study investigates the role of banks in capital formation and economic growth: The case of Nigeria for the period 1980-2009. The economies of all market-oriented nations depend on the efficient operation of complex and delicately balanced systems of money and credit. Banks are an indispensable element in these systems. This study employed the Ordinary Least square method in carrying out the research. The explanatory variables employed include Commercial Banks Deposit Liability (BDL), Maximum Lending Rate (MLR), Commercial Banks' Credit (CBC) and Investment by banks in Nigeria (BINV). The dependent variables are Gross Fixed Capital Formation (GFCF) and Gross Domestic Product (GDP), which is a measure of a nation's economic performance – economic growth in this instance. From the various tests carried out it was found out that Commercial Banks Deposit Liabilities is elastic to Gross Fixed Capital Formation in Nigeria. This positivity of the coefficient of Commercial Banks Deposit Liabilities is in conformity to the economic a priori expectation of a positive impact of Commercial Banks Deposit Liabilities on Gross Fixed Capital Formation. Also, the regression result shows that Commercial Banks Credits (CBC) has a positive impact on Gross Fixed Capital Formation (GFCF). It is therefore recommended that efforts should be made by the monetary authorities to effectively manage the banks' maximum lending. This policy thrust will most likely result into increased investment activities which will enhance capital formation in Nigeria needed for its real sector investments and industrial growth.

PROGRESSIVE TAXATION IN TERMS OF AUTOMATIC FISCAL STABILIZERS

Padurean Elena - Centre for Financial and Monetary Research "Victor Slavescu"
Leonida Ionel - Centre for Financial and Monetary Research "Victor Slavescu"

Analysis of automatic fiscal stabilizers, which comes from the golden age of Keynesian period, post-war became a real interest after 90 years. Euro area countries, national legislation of the activity is often discretionary fiscal policy, leading to pro-cyclical effects, inducing perverse economies of these countries. This is why we believe that progressive taxation can be one of the automatic fiscal stabilizers to provide a real service in collecting revenues.

CREDIT RISKS DURING ECONOMICAL CRISIS: TRENDS FROM THE UKRAINE BANKING SYSTEM

Prasolova Svitlana Pavlivna - Poltava University of Economics and Trade

Abstract: The Ukrainian banking system, being typical for Eastern European countries, elucidate the dynamics, the structure, the profitability and the risks of the credit portfolio of a developing country's banking system in pre-crisis and crisis periods (in this case from 2006 to 2010). Knowledge of these aspects is instrumental in revealing the main trends and problems in managing the credit risk of national banking systems. This article considers the theoretical and practical implications of macroeconomic research devoted to the credit risk of national banking systems that consider development aspects of the banks' crediting policy. Approaches to optimize the crediting policy of national banks are recommended based on identification of the priorities of its formation, focused on the stabilization of both certain banks' activity in the short term and the whole banking system in the long term.

ASPECTS OF THE ACCOUNTING INFORMATION SYSTEM IN THE CONTEXT OF THE ENTITY'S MANAGEMENT PROCESS

Radu Florin – George Bacovia University
Bordeianu Gabriela-Daniela – George Bacovia University
Paraschivescu Marius Dumitru – George Bacovia University

Within the entity's economic information system, the overwhelming majority of information is collected, processed and exchanged on information-bearing bases that make up the entity's records, divided into three parts, namely: the operational record system, the accounting system and the statistical system.

This article aims to highlight the role of the accounting information system within the entity's information system, to define accounting and submit its two circuits, that is financial accounting and managerial accounting, as well as the valences and limits of each accounting system in the context of the entity's management process.

The development of financial markets and of competition will stimulate both investors and managers looking for reliable information on the financial position and performance of the entity, recognizing the relationship between the quality of information and the quality of the decision. In other words, information quality is the premise of quality decisions.

As a result, the entity's accounting tends to become an integrated accounting, supplier of high quality accounting information that allow a performing management throughout the economic cycle of entity: input – transformation – output.

ORDINANCE FOR PAYMENT INFLUENCE ON THE PROFESSIONALS ECONOMICAL RELATIONS

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The paper refers to the ordinance for payment special procedure. The article is divided into three parts. The first part presents the history of the ordinance for payment procedure, from appearance till today. In the second part are marked features of that procedure regulated by Government Ordinance no. 5/2001. In the last part is outlined the advantages of using ordinance for payment procedure under national and global economy that suffers continuous changes that need fast recovery of debt money make the difference between viable and the companies that go insolvent. Ordinance for payment procedure is not a novelty in Europe and worldwide, there are many countries that have established such procedures to accelerate the recovery of sums of money, especially in the interest of traders. Such special procedures called in Europe "European procedure", is distinguished by simplicity, urgency, efficiency, lower costs and encourage the creditor to seek court order to assert his right. In summary, the ordinance for payment procedure is a derogation procedure, the general rules of civil procedure and special rules for settling trade disputes, which allows obtaining a short-term enforcement to enable the creditor to perform forced claims, but also to obtain title by simplified forms with payment of legal fees, stamp set, with a lower value, creating a special matters for trading partners, finally leaving an impression even on the economy.

THE OPERATIONAL FRAMEWORK OF NATIONAL BANK OF ROMANIA'S MONETARY POLICY

Sambotin Stefan - Vasile Alecsandri University of Bacau

The Central Bank often intervenes on monetary market, both to take over the net surplus of liquidities, and to inject liquidities in order to cover the net deficit as a result of the interbank operations of commercial banks. The refinancing mechanism represents a monetary policy instrument through which the central bank exercises the function of „lender of the last resort”, in the last few years the operational framework of the monetary policy beeing represented by the open-market operations, the mechanism of reserve requirements and lending and deposit facilities to commercial banks. The open-market operations can be used in all the phases of the process of ensuring financial stability (prevention, remediation and elimination of the consequences). The efficiency of monetary policy is limited at macroeconomic level by the the necessity to fulfill other objectives of the economic policy, such as economic growth or ensuring external balance.

THE EU BANKING SECTOR: CURRENT ENVIRONMENT AND FUTURE DIRECTIONS

Sargu Alina Camelia - Alexandru Ioan Cuza University of Iasi
Roman Angela Alexandru Ioan Cuza University of Iasi

In the current European economic landscape, plagued by financial, economic and national debt crises, a vivid debate has been sparked in the academic and professional environment regarding the way in which the European banking sector can contribute to the achievement of a long term sustainable economic growth. The debate is even more entailed since the financial crisis was started in the banking sector and the main contagion happened through banks operating regionally and globally. In this context, our paper aims at providing an overview of the main characteristics of the European banking sector and of the challenges that it will face in the post-crisis period. This represents a first necessary step in our opinion, for the better understanding of the way in which the European banking sector can contribute to the achievement of a long term sustainable economic growth. In order to achieve this we used a qualitative analysis combined with a series of empirical data and a series of own calculated indicators that underline some of the characteristics of the EU member states banking systems.

METHODS OF ANALYSIS OF THE NET POSITION OF FINANCIAL INSTRUMENTS HELD BY A BANK

Starparu Lucian - The National Bank of Romania
Cojocaru Constantin – George Bacovia University

A bank net position, for each of the financial instruments held, can be obtained by determining the surplus of the long or short positions.

The analysis takes into consideration comparisons with long or short positions recorded by the bank for each category of instruments held. Categories of financial instruments are considered as follows: equity securities, debt

securities, convertible bonds, financial futures contracts, options, warrants and covered warrants. In practice, the value of all net positions, irrespective of their signs, would be converted daily, before they aggregate, the reporting currency using the exchange rate spread on the spot market or quotations announced on that day in the interbank foreign exchange market.

SAVINGS AS A FACTOR FOR GROWTH IN TIME OF THE GLOBAL FINANCIAL CRISIS

Stavrova Elena - SWU "N.Rilski"

Savings of individual savers give them security and the ability to plan, but the national economy, they are governing supply and demand of available resources and an investment reserve.

Decisions on whether saves are influenced by a wide range of factors that reflect the current development, but also changes in expectations of households in the future.

While global trends are reflected by synchronous fall in real interest rates and aggregate national savings, the situation in the Bulgarian banking system has opposite trends. There is considerable growth of individual and corporate savings, combined with a reduction in real interest rates, Gross Domestic Product and simplify the structure of consumption, bearing all the characteristics of the materialization of the Paradox of saving.

Any adjustment in the behavior of individual savers has important effects on economic prospects reflected in consumer and investment demand.

Simple calculations were made to explain the relationship between growth rates of individual savings in bank deposits, the current account, gross domestic product and average income per capita. This model explains steady inversely proportional relationship between deposits and average income and a high level of correlation with works GDP and current account balance with significant relevance to the constructed model.

E-COMPETITION FOR NEW BANKING MARKET SHARES. WHICH ARE THE COSTS OF IMPLEMENTING SUCH E-BANKING SOLUTIONS?

Tasca Radu – George Bacovia University

Internet banking has come a long way since first-generation solutions were introduced. Typically, these older solutions merely allow customers to view their statements online, conduct transfers between accounts and pay bills to utility providers, telephone companies and financial institutions. Over time, online bankers have started demanding more from their Internet Banking Solution - especially younger customers who are used to instant access to information. Fortunately, there are now comprehensive, secure, high-performance Internet Banking Solutions available that meet their many financial needs - reducing the costly risk of losing online bankers to the competition.

In the present time, nearly one-third of consumers are using, or considering using, mobile financial services in the next year. Additionally, people's responses indicated that these mobile financial services adoption will exceed the use of traditional banking by 2015.

PUBLIC DEBT CRISIS AND THE BLACK HOLES FROM THE ROMANIAN STATE BUDGET – A LINIAR ANALYSIS

Trandafir Adina - Spiru Haret University

On the background of the global financial downturn the problem of public debt has accentuated in many states, the worst situation at EU level being recorded in Greece.

The situation in Greece seriously affects all EU states, especially those in the euro area. Given these issues and the measures imposed by the international forums and the European ones, Romania must adopt measures to limit public spending those considered true "black holes" that drain public money. This article analyzes, using a linear regression model, which of the categories of public spending leads to deepening public debt of Romania. The cost of external borrowing is too high, therefore should allocate more money to sectors that increase investment and to economic recovery of our country. Unfortunately, this phenomenon, found in the literature and as the competition between states through public expenditure has direct repercussions in the social area (reducing public sector wages, pensions taxation, are just some examples of anti-social measures adopted by the authorities of our country). It is therefore necessary to determine which black holes Romanian budget system to limit the growth of borrowing and boost the national economy.

EU TAX COMPETITION THROUGH PUBLIC EXPENDITURE AND ITS IMPACT ON ROMANIA

Trandafir Adina - Spiru Haret University

Tax competition may have several forms, depending on: the purposes of the authority, fiscal instruments used and the reporting relationships in which the public authorities are. Depending on the tax instruments used by the authorities, one of their forms of competition is through public expenditure (expenditure competition), when the

authorities allocated a significant amount of costs to provide public goods that increase business productivity (eg, infrastructure) in order to make them choose their tax jurisdiction. This article aims to analyze the situation of such tax competition in the EU, compared to levels approaching those public expenditures that increase the attractiveness of the business of each member state. Also, the paper tackles the impact of tax competition through public expenditure in Romania, established through a linear regression model the correlation between FDI and that of the various categories of public expenditure.

Competition between tax systems of different countries may reduce public expenditure or rethinking the tax burden. In these circumstances, each country will try to reassess their fiscal system by reducing the tax rate on mobile factors (labor and capital) to attract new foreign investment or to support the cost and development of existing ones.

CAPITAL STRUCTURE AND PERFORMANCE OF COMPANIES.A REVIEW

Tudose Mihaela Brindusa - Gheorghe Zane University Iasi

The aim of this paper is to examine the evolution of research on capital structure and firm performance. Dynamic analysis shows that the specialist literature has been enriched with theoretical and empirical wide-ranging debates; the existing body of research has provided analytical frameworks vital for grounding, understanding and implementing firms' capital structure policies identify and quantify the impact of financial structure on firm performance; however, the analysis reveals that previous research have certain limitations, which pose challenges for further research.. Based on a summary (descriptive and critical) principles, stages and phases, methods, techniques and instruments related to the research and knowledge the impact of capital structure on firm performance, the study suggests that we are witnessing progress in scientific research and, consequently, in the implementation of increasingly elaborate methodologies.

MONOPOL PRICE

Vaduva Maria - Constantin Brancusi University of Targu-Jiu

Monopol price is an important category of fixed prices and it is usually higher than the price resulted from the free game of competition forces.

Monopol price analysis can be made without considering offeror's costs, starting from the market or by considering cost and income curves of the company.

A monopolist's power is the power to choose rather than the power to dominate.

CO-BRANDED CARD, BANK RESPONSE TO FINANCIAL CRISIS

Vechiu Camelia - Constantin Brancoveanu University of Pitesti

Enache Elena -Constantin Brancoveanu University of Pitesti

Tudose Geanina -Constantin Brancoveanu University of Pitesti

Gherman Liliana -Constantin Brancoveanu University of Pitesti

After 1995, card usage evolved. Parallel with card issuing was the enrichment of the offer with Electronic Banking products. With the development of market and consumer behavior of Romanians, cards market growth accelerated. Infrastructure and acceptance network are the factors that allowed the widespread use of cards.

Currently, any person or entity is engaged in commercial relationships involving financial transactions, the electronic payments having an important role, representing virtually future transactions, both nationally and across borders.

Financial institutions have made a more rapid segmentation of the portfolio of cards and began to focus increasingly on services and benefits situated behind the payment instruments. Meanwhile, cardholders were becoming more educated and sophisticated, knowing what to ask of cards. The financial institutions have adapted so that network to accept chip cards.

Romanian market will increase chip cards much more effective in terms of security transactions, as well as for co-branded cards, which offers customers loyalty. They will try to get as many benefits from different types of cards, but at the same time, will focus on niche products, business cards, shopping or payment of public services.

Romanians began using co-branded cards, which, after all, are all loans. Their number shot up to 300,000.

The tendency to use co-branded cards for everyday payments will increase as merchants and issuing banks will attach more and more benefits on these cards, which will ultimately increase trading volumes on the card to merchants. Moreover, banks recently negotiated discounts with several retailers for their customers.

BANKRUPTCY: EVOLUTION, REGULATION, FINANCIAL RECOVERY

Zugrav Inga - Cooperative-Commercial University of Moldova

Financial recovery should allow, under certain conditions to maintain control over the company founders, even if the start of insolvency proceedings. If we focus on consumer cooperative system in Moldova, where there is good use of insolvency law, which first of all based on consumer cooperative law, which not provide assets liquidation, then weneed to make changes in both documents, to provide specific branch. Insolvency proceedings involve a significant invasion of exercise activities, financial and others of the company in order to make a correct decision, but it requires a competent and qualified treatment. Such experience, accumulated from decades, as the developed countries, in our country does not exist. Therefore, these situations sometimes arise when court is in the role of "gravedigger" of the debtor, taking the decision to recognize the situation of insolvency, although he could play the role of "doctor" and use measures to revive the financial situation of the company. It is beneficial not only the entrepreneur, but also state bodies are interested in improving the situation of the company. In some cases can be violations of law intended to produce or increase the debts of the company by its owners, the managers for personal purposes or interests of other persons.

COMMERCE, TOURISM AND OTHER SERVICES

OPEN SOURCE ALTERNATIVES IN ECOMMERCE ACTIVITIES

Bucsa Radu Cristian – George Bacovia University
Ocneanu Lucian – George Bacovia University

Using the Internet as a tool for promotion and sale of actual products implies a website - network card in the world. Who today has almost no site, and who has a poorly developed site, is likely to spoil their image to the target audience. Currently no company, whether it is serious (stronger) or not (less important), whether operating in the U.S. or Romania, can not afford to ignore the power of the Internet and to remain outside the network. A website can be used to obtain information about the company for those who are involved and to obtain information from potential markets (customers, competitors, suppliers, etc..) but, especially, can promote the company image or products. Having a website is necessary to complement other promotional activities of the company, but especially not to risk losing customers to its competitors. Current economic climate and those who operate commercial success in online environment, leads more and more entrepreneurs to develop businesses in this area. Commercial alternatives are costly and require industry efforts to implement and use, for this reason we considered the analysis of the OpenSource alternatives in the electronic commerce is timely. In this analysis we present the main existing alternatives in electronic commerce field with hardware and software needs. So I watched the main objective commissioning of a functional virtual store that has all the tools necessary to develop such a business without considerable financial efforts.

EVOLUTION OF AUTO MARKET IN ROMANIA

Budică Ilie - University of Craiova
Puiu Silvia - University of Craiova
Ochetan Dalina - University of Craiova

The article presents the evolution of car market in Romania and its influencing factors, in the context of the economic crisis. The methods used in order to achieve this purpose are: analysis, synthesis, comparison, observation and statistics. These help us to configure the market tendencies and offer some recommendations in order to stabilize the market on the future.

The most important factors that affect the car market in our country are the global economic and social crisis and the legislative changes. The population is affected through its income, because the purchasing power of Romanian decreased a lot in recent years. The article and its conclusions is important because represents an alarm signal for the community and officials that should make some changes to make the market more stable and reliable. We made some proposals and recommendations for this to take place.

ROMANIAN TOURISM IN THE ACTUAL EUROPEAN CONTEXT

Dionisie Cristina - Petre Andrei University of Iași

Tourism is one of the branches with an important contribution to the GDP grow and employment development. This paper aims to highlight the main trends outlined in Romanian tourism development in post-socialist period and in the current economic context of Romania. Highlighting major trends has been achieved compared with the main EU countries, to highlight the place occupied by our country in Europe. In the study are highlighted issues relating to how to develop tourism in the sub-branches in recent decades. Special emphasis is placed on the analysis of international tourism, which had the greatest benefit from the globalization process.

The study examines the evolution of some important indicators of tourist activity and identifying the main causes that contributed to the trends outlined manifestation. Although, the nature of risk factors in tourism has received little attention restricted to collateral and unilateral treatment.

In the study mentioned solutions are adopted by developed countries to boost business in this sector. Also the paper highlights the key measures and solutions that can be adopted in the Romanian business environment, which improve the development of tourism business. By adopting supportive solutions viable competitive advantages, both travel companies and decision-makers from the mezo-economic level will win on different planes: images, advertising, and profit. This aspect should draw attention in particular to economic decision-makers of countries, to which postsocialiste-differentiated policies in the field of tourism have crossed out the development prospects of many competitive tourism firms.

RURAL TOURISM ECOTOURISM AND – THE MAIN PRIORITIES IN SUSTAINABLE DEVELOPMENT ORIENTATIONS OF RURAL LOCAL COMMUNITIES IN ROMANIA

Dorobantu Maria Roxana - The Bucharest Academy of Economic Studies
Nistoreanu Puiu -The Bucharest Academy of Economic Studies

At this moment, both in our country and in the European Union, rural tourism and ecotourism are among the most dynamic forms of tourism, a result of the advantages which it offers both tourists and host communities.

Rural areas are rich in ecological and rural diversity. For a long time in their existence, rural communities have relied on the abundance of natural resources.

But in the 20th century, major changes in technology, political or economic reasons have brought a profound transformation in agriculture, as well as other industrial resources were renewable, which has led rural communities to be dependent on their fate.

For rural areas, the fast pace of change has brought with it not only opportunities but also favourable challenges.

Sustainable development of Romanian local communities through ecotourism and agro-tourism represents a requirement and at the same time a tendency of contemporary evolution.

This process includes a suite of particularities of nature followed from tourist activity, specify in its complexity and interacting with the environment and other sectors of the economy, the magnitude and variety of social relations which they generate, on the one hand, and the characteristics of sustainable development, in general, on the other hand.

The purpose of this paper is to analyze the existing relationship between rural tourism and ecotourism, between the need for sustainable development and the need to preserve the local traditions, and to observe if such equilibrium is feasible between these two terms.

RURAL TOURISM IN ROMANIA

Gherasim Daniel – George Bacovia University
Gherasim Adrian – George Bacovia University

Rural area offers infinite possibilities profitable: pensions, campsites and accommodation in households can support a wide range of activities such as pedestrian walks, cultural tourism, river, fishing, hunting, riding, winter sports, cycling etc.. Each type of rural settlement offers particular opportunities and raises specific problems.

Romania is the country where the atmosphere and flavor of rural life are still close to its traditional image, so that tourists show a growing interest in rural tourism. Romanian village mystery is reveals tourists in different areas: mountain peaks, valleys, Danube Delta, Black Sea coast.

Potential areas offer infinite possibilities profitable: pensions, campsites and accommodation in households can support a wide range of activities such as pedestrian walks, cultural tourism, river, fishing, hunting, riding, winter sports, cycling etc.. Each type of rural settlement offers particular opportunities and raises specific problems.

ENVIRONMENTAL MARKETING - A CHALLENGE FOR THE ROMANIAN TOURISM

Matei Gherman Corina - Alexandru Ioan Cuza University of Iasi

Modern scholars are increasingly concerned about solving the problems raised by the challenges of the future, considering that land just at the moment is a source for science. In this context and business people seeking new markets for green products and technologies has entered a new era of artificial intelligence.

But any action that provides growth for all nations opt to consume natural resources that are limited in space and time, and any technological advance brings immediate positive effects but also adverse effects on medium and long term for all mankind, by environmental pollution. Different environmental accidents produced in recent years has led to official recognition of environmental problems facing humanity.

ETHICAL ISSUES IN USING ECONOMIC ANALYSIS FOR ALLOCATING RESOURCES IN HEALTH CARE

Iacobuta Andreea-Oana - Alexandru Ioan Cuza University of Iasi

In the context of scarce resources, increasing costs, increasing population needs and demands, economic evaluation has become a widely accepted tool for resource allocation in health care. This aspect is proven by the increasing number of research papers in medical literature dealing with the use of economic analysis in this field.

On the other hand, there are also numerous ethical objections raised to the use of economic evaluation in health care. Economic analyses relying on utilitarianism are considered to ignore several ethical principles and to overweight the principle of utility. The utilitarian judgement proposing the allocation of limited resources in such way

to maximize benefits for the largest number of people is often considered impersonal, restrictive and reductionist. Besides its convenience in certain contexts and at certain levels, it raises issues of inequity.

This paper aims at reviewing several ethical challenges raised by the use of economic analysis in healthcare. First, we discuss the concept of opportunity cost and its importance in health care and four techniques of economic evaluation namely, cost-minimization, cost-benefit, cost-effectiveness and cost-utility analyses. Secondly, we present several ethical issues related to resource allocation in health care. Thirdly, we discuss the ethical aspects and controversies of using economic analysis in priority-setting in healthcare based on the concept of quality of life they rely on, measured by two indicators namely, QALY (Quality Adjusted Life Years) and DALY (Disability Adjusted Life Years).

The paper concludes that applying the principles of economic evaluation in health care proves itself a useful tool since the available resources are limited and choices should be made but, since by themselves they raise equity issues and they discriminate among individuals, they should be combined with ethical considerations.

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CONSIDERATIONS ON THE RELATIONSHIP BETWEEN EFFICIENCY AND ETHICS IN HEALTH CARE

Iacobuta Andreea-Oana - Alexandru Ioan Cuza University of Iasi
Poroach Vladimir

Drawing on the existing literature, this paper analyzes the relationship between efficiency and ethics in health care. They are often considered incompatible and numerous debates focus on arguing and choosing between the two criteria when making decisions about resource allocation in healthcare. Dealing with the issue of resource scarcity and their optimal distribution in order to maximize health benefits to society, the advocates of neo-classical economics (which dominates health economics today) consider efficiency as the proper criterion for health resources allocation. Representatives of medicine, philosophers, and bioethicists often raise objection to this approach and speak about a certain immorality incorporated in the concept of efficiency.

This paper argues that efficiency vs. ethics is a false dilemma. A performant healthcare system is both efficient and ethical. The international agenda in health care is focused on the imperative to achieve universal health coverage. At the same time, the 2010 World Health Report Health systems financing: the path to universal coverage identifies three barriers in attaining this objective namely, the availability of resources, the overreliance on direct payments and the inefficient and inequitable use of resources. It also states that a lot of the already scarce resources are wasted through inefficiency. Furthermore, this creates inequities, access issues, quality issues and so on. Thus, the overall conclusion is that it is not efficiency that should be considered immoral but, on the contrary, it is inefficiency the one which contradicts ethical principles.

Acknowledgements

This work was co-financed from the European Social Fund through Sectoral Operational Programme for Human Resources Development 2007-2013, Priority Axis 1 Education and training in support for growth and development of a knowledge based society, Area of intervention: Doctoral and postdoctoral programmes in support of research, project number POSDRU/89/1.5/S/61879, "Postdoctoral studies in field of public health policies ethics", University of Medicine and Pharmacy "Gr. T. Popa", Iasi. The views expressed in this paper do not necessarily represent those of European Union or Romanian Government.

CONSIDERATIONS ON OFFICIAL CONTROLS AND HYGIENE OF FOOD

Ispas Petruta-Elena - Titu Maiorescu University

Through this study, we try to present relevant European and national regulations in relation to official control and food hygiene matters.

Regarding food safety, these two aspects are particularly important since not everything we eat is safe.

In terms of official control, European regulations adopted have detailed the procedure for making these controls, laying down general rules for the controls, requirements for personnel who perform the official control, obligations for economic operators which are subject of these controls, establishing guidelines for performing official controls, and other aspects which will be detailed throughout the paper.

Regarding food hygiene, on April 29, 2004, the European Parliament and Council adopted the "food hygiene package law".

These new regulations represent a change in approach to food hygiene policy, the major objective of this package is to simplify existing legislation on food hygiene, making it more coherent by separating the different areas (public health, animal health and official controls) and be achieved by focusing on the food business operator, putting less emphasis on detailed requirements.

ABOUT THE PROSPECTS OF SERVICE COOPERATIVES CREATION IN THE GREEN TOURISM SPHERE OF UKRAINE

Karpenko Olga - Poltava University of Economics and Trade, Ukraine

Grounded the necessity of service cooperatives creation, by the private countryside householders involved in the sphere of green tourism. Highlighted the advantages of mentioned cooperatives, which may become a successful supplement to representative organizations (unions, associations, federations), in the green tourism sphere.

TERTIARY SECTOR - VECTOR OF KNOWLEDGE BASED ECONOMY

Lazar Cristina - Ovidius University of Constanta

This undertaking in which the pass is witnessing a new type of economy dominated by tertiary sector activities in national wealth creation, development of information and communication technologies. In the knowledge economy sectors of the economy have primary and secondary quantitative weights significantly lower than the previous period, between future services will be the main generator of gross added value in the national economy and not least the emergence of new services. This sector includes a wide variety activities with varying degrees of complexity with different proportions between the immaterial content but with a suitable medium.

Economic and social position he has held tertiary sector in the context of the new economy is one of major importance to increase the quality of life.

EVALUAREA EFICIENȚEI ACTIVITĂȚII COMERCIALE PRIN PRISMA DEZVALUIRII SUPLIMENTARE A INFORMAȚIEI CONTABILE

Maleca I. - Cooperative Commercial University of Moldova

Fulga V - Cooperative Commercial University of Moldova

An opportunity to meet the needs of users is constantly increasing. The financial and economic indicators do not give the required results traditional and not only because the information provided by them is often out of date or inaccurate, to serve as a basis for decision-making; at the same time, managers in decision-making, often have other purposes and priorities of the business in addition to indicators of efficiency, profitability, profit, calculated on the basis of the financial statements. Thus, it is the role of accounting disclosure of economic and financial information to the meaning, which would not only limit in calculating indicators values well known.

THE NEW GENERATION OF EMERGING MARKETS

Mihăilescu Mariana - Constantin Brancoveanu University

Popa Lucia-Ramoana - Constantin Brancoveanu University

Even if the economic crisis has a global character, a series of countries have withstood the shock much better than others, thus substantially contributing to the dynamics of the world economy. We refer here to the emerging countries which managed to adopt efficient economic policies in order to reach high levels of development. Mexico, Indonesia and Turkey are some of these countries. The continuous economic growth during the economic and financial world crisis is the main element which has contributed to the distancing and prominence of the group of emerging states out of the developing countries. This paper aims at highlighting the efforts of these states in the direction of their inclusion among the emerging states of the world economy as well as the perspectives of their developing process.

SETTLEMENT OF THE POLLUTANT ECONOMIC AGENTS MONITORING INTERVAL IN THE ROMANIAN SOUTH-EST AREA USING MULTICRITERIA SHAPING THROUGH THE EXPERT SYSTEM DEXI

Neacsu Gabriela - Spiru-Haret University, Faculty of Management Financiar Contabil Constanta

Daniel Daneci-Patrau - Spiru-Haret University, Faculty of Management Financiar Contabil Constanta

Patache Laura - Spiru-Haret University, Faculty of Management Financiar Contabil Constanta

Romania has been turning in the last 20 years towards the development of the private sector. Micro-enterprises, small and medium enterprises were born in all national economy branches. Many of them were created through the partition of the large enterprises developed before 1989.

It's a known fact that the production of the large polluting enterprises in industry is permanently monitored by the Environment Protection Agencies. A lot of them were "forced" to make investments in the environment protection field, but especially respect the rules imposed by the European Union legislation. It is not the same thing happening

to micro-enterprises, small and medium enterprises, where their activity depends on a series of documents filled on their own account (for example: environment notice).

The method we propose is that of multi-criteria modelling. To create and apply the qualitative decision pattern in order to establish the pollutant economic agents monitoring interval, expert system DEXi was used. In this work, our researches were based upon data gathered from the natural resources (oil, natural gases) extraction and processing from the south-east region. Following researches will also have in view other economic branches in the region, continuing to create in the end a monitoring interval settlement of multi-criteria pattern, which comprises as many branches as possible.

QUALITY OF LIFE AND COMMUNITY PARTICIPATION

Neamtu George – George Bacovia University
Caprioara Florin Mihai – George Bacovia University

The objective of the present study is to investigate quality of life's indicators from Romania, in a time of economic recession, in connection with the political class, mass-media, and the population's adequate representations and perceptions regarding the „crisis”. The study developed in the middle of 2010 and overlapped on the moment considered to be the pick of the crisis. The investigated indicators can be labeled as traditional, but focusing on the participative behaviors. We departed from the supposition that a local community is stronger, and so wealthier, when the participation indicators are more present and with more visible values. Otherwise, for quite a while within the specialized literature are made correlations between participative behaviors and welfare / quality of life. This approach – focused on quality – does not yet give up the classical approach, focused on quantity indicators, but only underlines ground research „gold principle”: the variety of scientific investigation techniques and methods.

MAIN ISSUES IN THE APPROACH OF THE JUVENILE DELINQUENCY.METHODOLOGICAL ASPECTS

Neamtu George – George Bacovia University

Though the issues of the juvenile delinquency are not a new, it has always been present as a main domain of the deviant behavior investigation, and particularly of the illegal conduct. This visibility is noticeable even from the beginning of the 20th century when the first scientific explanations of the delinquency sociology crystallized. Parts of them are valid even today. Yet not all the assertions and demonstrations passed the proof of time. Specific for the domain of the delinquent behavior investigation is the relative character of the knowledge: certain theories lose their relevance, for example the theory of Functionalism, while new zones of reality emerge and should be investigated, like, for example the marginalized and excluded populations because of the industrialization's mechanisms. The human beings behaviors become more complex and more diverse, like the temporary migration to new work places, while the adjustment of juridical regulations that are sometimes quite pronounced, as it is the case of child protection and the protection of certain minorities, like the sexual one change the research data completely.

All these issues lead to the necessity of new investigations, new sociological research of the human conduct and implicitly of the juvenile delinquency. This argument is the base for the present study that intends to actualize some of the thesis regarding the minor delinquents conduct.

THE QUANTIFICATION OF HOME TRADE'S COMPETITIVENESS OF THE REPUBLIC OF MOLDOVA

Panuta Angela - Cooperative Commercial University of Moldova

The increase of competitiveness became, during the last decades, an extremely important dimension of strategies socio – economic development of countries. Strategies of sectorial developing within national economies need a methodological basis, which would allow an operative evaluation of competitiveness. Specialized literature suggests a multiple range of evaluative indicators of competitiveness which can be grouped in the following methods: methods of analyzing the share of the branch and its dynamic, methods based on structural indicators, methods based on performancy indicators.

Trade is a local industry, which main function is to assure the consumers with utility of place and time for buying goods. In such a way, structural indicators, as well as the number of commercial units, commercial area, on one hand and the efficiency of commercial activity on the other hand can serve as pillars for the evaluation of trade's competitiveness as a branch.

In such a way, a methodology of evaluating the trade's competitiveness would have to be built on a system of indicators, which would comprise all three mentioned above methods: image indicators (market share), structure indicators (or quantitative) and performancy indicators (or qualitative).

OVERALL PERFORMANCE ASSESSMENT SYSTEM OF PUBLIC-PRIVATE PARTNERSHIPS FOR PUBLIC WATER AND SEWER SERVICES

Radu Ioan - The Bucharest Academy of Economic Studies
Sendroiu Cleopatra

The purpose of this work is to develop a global performance evaluation system for public - private partnerships in public water and sewer services. It is currently accepted the fact that the performance issue exceeds the economic and financial dimension, and assessing the performance of public water supply and sanitation becomes a more complex problem, as the social and environmental dimension take precedence over the service profitability. On the other hand, offering this service in terms of continuity, security, fair pricing, adaptability, quality and environmental protection requires a more profitable and efficient way of providing it, due to the increasingly difficult conditions of ensuring the necessary financial resources. In this context, the public-private partnership becomes a viable solution for providing water and wastewater services, although currently there are many debates regarding the service delegation to a private operator.

At methodological level, developing a comprehensive overall performance assessment system of public-private partnerships for public water and sewer services initially involves the global performance concept and evaluation systems analysis, based on reviewing the literature dedicated to this sector. The content of the document consists in identifying all vectors that characterize the performance of public-private partnerships in conjunction with the specifics of water supply and sewerage services and also establishing the appropriate indicators of measurement for these vectors. The indicators system will be applied to achieve a comparative analysis between the public and private operators providing this public service, in order to demonstrate the necessity and utility of public-private partnerships in this area.

THE DEVELOPMENT OF HOME TRADE AND CONSUMER CO-OPERATION FROM THE REPUBLIC OF MOLDOVA THROUGH INNOVATION AND SOCIAL RESPONSIBILITY

Savga Larisa - Cooperative Commercial University of Moldova

Home trade and Consumer Co-operation from Moldova constitute important sectors in national economy and have a special impact upon the socio-economic development of the country through the participation at the formation of GDP and having a substantial influence upon the life's quality. During the last decades these were placed in an ample process of transformation and modernization, adjusting to economic, social and competitive realities, all of them having a different impact upon the efficiency of its activities and social responsibility.

Along with beneficial effects and progresses registered in the evolution of home trade, resulting from the freedom of commercial activities, there are manifested some deficiencies with legislative-normative, institutional, structural, functional, consumer protection, social responsibilities character.

The maintenance of Consumer Co-operation's social-historical mission and development of competitive economy in the last two decades needs a new innovative solution for the development, which would assure the viability and durable functioning of the co-operative system. This implies the improvement of the legislative framework, optimization of the structure and the management system, the diversification and efficientization of co-operative activities.

The existent problems slow down the passing of the commercial and the consumer co-operative sectors to a modern format and alignment to European practices.

The paper offers some solutions of overcoming the mentioned deficiencies and of developing the Consumer Co-operation and home trade.

THE PRIORITIES OF DEVELOPMENT HOME TRADE IN THE REPUBLIC OF MOLDOVA

Sitnicenco V - Cooperative Commercial University of Moldova

The development of competitive market's mechanisms, the amplification of globalization processes generated in the last decade substantial mutation in organizing and functioning of home trade in the Republic of Moldova. Along with the benefic effects, resulting from the freedom of commercial activities, there have been appeared some deficiencies with legislative-normative, institutional, structural, functional, fiscal, consumers' protection and other character. There is a need to mention that the share of the retail sales in the commercial units, although it is characterized by a stable tendency of increasing, is only 58%. The existent problems slow down the passing of the commercial sector to a modern format and alignment to European practices in this domain.

The pressure of domestic factors on one hand and penetration on home market of international trade networks, impose the necessity to restructure and reorganize the domestic trade, its diversification and to adapt to the demands of competitive environment. The paper contains a multiaspectual analysis of actual tendencies from domestic trade, of actions done in this domain at macro level and offers solutions to the improvement and development of this economic domain in the future.

TECHNOLOGICAL PERSPECTIVE ON THE DEGREE OF REGIONAL SPECIALIZATION OF EXPORTS

Stângaciu Oana Ancuța - "Vasile Alecsandri" University of Bacău
Bucur Iulia Andreea - "Vasile Alecsandri" University of Bacău

In analyzing the evolution of the degree of technological specialization of regional exports in Romania in the period of time 2000-2010, we started from the study of the modifications made in the structure of the sections included in the Combined Register (CR) for regional exports. In order to assess the degree of regional specialization, we used the Balassa indexes, and in order to emphasize the sections which have comparative advantages or disadvantages pertaining to the exports, we determined the Dalum specialization index. By assembling the sections included in the Combined Register into four categories of technological groups of products according to the classification used by UNIDO in 2005 [1] (products with low, medium-low, medium-high, medium-high/high technological level – it was impossible to divide two of the CR sections into high or medium-high, since the chapters within the sections used a different classification -), we managed to create a complete image of the technological specialization of regional exports.

THE TOURIST ACCOMMODATION CAPACITY IN ROMANIA AND THE MAIN TOURISM INDICATORS REGISTERED IN 2011 AND IN THE FIRST MONTHS OF 2012

Urban Violeta – George Bacovia University
Melnic Andreia-Simona – George Bacovia University

The paper presents an analysis of the tourist accommodation capacity in Romania, meaning all units classified by the Ministry of Regional Development and Tourism. Also, we mentioned the number of tourist information centers, the number of the guides holding a tourist guide certificate and the number of the licensed travel agencies.

We analyzed the main tourism indicators in Romania registered in 2011 and in the first months of 2012: number of arrivals in the main establishments of tourist's reception with functions of tourist's accommodation, number of stays overnight, indices of net use of tourist's accommodation bed-places. Thus, we identified the favored tourist units and the periods when the number of tourists increase

Also, we explained the tourism terms that we used in our paper.

We mention that the statistical data included in this paper are processed according to the Monthly Statistical Bulletins and Press Releases from 2011 and 2012 published by the National Statistics Institute, as well the public information from the Ministry of Regional Development and Tourism.

MANAGEMENT, MARKETING AND SUSTAINABLE DEVELOPMENT

QUALITY SYSTEM IMPLEMENTATION PROCESS FOR SUSTAINABLE SUCCES DEVELOPMENT IN ROMANIA'S SME

Angheluta Tita Sava - The Bucharest Academy of Economic Studies
Pirnea Ionela Carmen Rizea - The Bucharest Academy of Economic Studies
Moisa Cristina -The Bucharest Academy of Economic Studies

SMEs trend, in the current economic context is moving undeniably towards sustainable development and performance. Sustainable performance of an organization is achieved by its ability to meet the needs and expectations of customers and other stakeholders, on a long term and in a balanced way. Markets globalization, greater proportion of services or significant changes in information technology, lead companies more than ever to an processes-oriented approach. organizations ability to plan processes filmmakers value to a higher quality, especially, to adapt, to develop and to improve, independent of objectives, size and types of products or services of the company, is an essential advantage compared with competitors in the market.

The propose of this paper is to identify the relationship between process maturity of quality management system in order to support its sustainability.

The work is based on a research conducted by authors done on the interview, using a questionnaire developed for this purpose, during December 2010 – January 2011, on a sample of 16 external auditors of quality management systems, the first five certification bodies on Romanian market.

This work has been prepared as part of project POSDRU/88/1.5./S/55287 “Doctoral thesis in economy at European knowledge standards (DOESEC)”, co-financed by the European Social Fund through Sectorial Operational Programme Human Resources Development 2007-2013 and coordinated by The Bucharest Academy of Economic Studies in partnership with Timisoara West University.

ECONOMIC EFFICIENCY AND THE CHALLENGE OF THE AUSTRIAN SCHOOL

Baciu Livia - Alexandru Ioan Cuza University of Iasi

As a general rule, the economists believe that efficiency is the maximization of results starting from the given resources or the minimization of resource consumption in order to reach a certain goal. Although simple at first sight, the concept of efficiency faces numerous difficulties, regardless whether it is applied at individual or social level. The present paper is theoretical, of conceptual reconsideration, being composed of three parts. In the first part we presented the economic efficiency concept starting from the Pareto optimum and its main revisions. The second part focuses on the difficulties of efficiency concept mainly presented from the perspective of the Austrian school of economic thought. In the third part we propose to investigate the methodological perspectives of economy as a science on one hand and of the state interventionism on the other hand. The most important conclusion of this paper is that efficiency cannot replace ethics; on the contrary, ethics represents the ultimate criterion for the efficiency reasoning.

THE IMPACT OF LABOUR FORCE MIGRATION ABOUT EVOLUTION OF DEMOGRAPHIC PHENOMENA IN ROMANIA

Balan Mariana - Institute for Economic Forecasting, Romanian Academy

The enlargement of the European Union and the liberalization of the labour mobility will substantially increase the potential migration towards the developed countries.

The paper aims to identify and synthetically present some factors which produced at the end of the 20th century and the beginning of the 21st century, a series of new migration characteristics compared to previous periods, which generated the potential for transformation of the migration processes from the point of view of the typology, level, structures, intensity, costs and benefits.

Also, in this paper are presented the most important factors what determined the demographic decline beginning the last decade of the 20th century, both at the national and regional levels.

For Romania, other phenomenon demographic dregs has the immigration with the same effects for the long and more long is constituted by the emigration of the feminine population has the fertile age. The increase of the proportion of the female population in the population migrate has become more remarkable in the period 2002-2006. Suppose that those 52% women who migrate, at less 2/3 are going to give birth to children abroad, (1,3 that represents the fertility rate in the presents), we can estimate that during the period of transition, Romania has lost more than 160 thousand persons.

This paper is focused on the analysis of the impact on the structure and migratory flow dimensions on demographic evolution of Romania both at national and regional levels.

ENVIRONMENTAL PROJECT RISK MANAGEMENT FROM THE COMPLEXITY PERSPECTIVE

Bălăşescu Răzvan - Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

The present paper consider some aspects of project management from the complexity side.

Over time the methodology of scientific research in general,as well as the studies on sustainable development and environmental protection in particular have been,are and will be influenced by strategic action of individual person oriented to knowledge,profit and communitarian aspects based on a consistent set of inference rules and on a specific human values system -the individual is considered both a rational and social animal(homo oeconomicus and zoon politikon).

The climate changes risk management approach illustrates the opposition between environmental and ecological economics,specialization and multidisciplinary, hypothesis and experiment,economic rationality versus sociological holism, mitigation or adaptation measures, as a managerial planning and structured assessment process of losses and gains probability distributions.

From the complexity perspective,environmental risk management outlines some issues and challenges such as:

- general framework of entropic project risks(factors,influences,challenges);
- specific features of environmental project risk management expressed both in technical productive and social institutional areas(the latter on the example of EU environmental policy;
- considerations on entropic knowledge risk management.

THE MULTIDIMENSIONAL CONCEPT OF WELL-BEING

Baltaretu Camelia – Romanian Academy Center for Financial and Monetary Research Studies "Victor Slavescu"

This paper provides some reflections on well-being dimensions.

The field of well-being measurement is currently experiencing a renaissance.

Much of the literature on well-being suggests that well-being should be treated as a multidimensional phenomenon that captures a mixture of people's life circumstances, incorporating notions of individual freedoms, opportunities and capabilities. Measuring well-being and progress has been and will continue to be a key priority for the agenda of the international statistical community. Both academic research and policymakers aspire to improve all these dimensions that shape people's well-being; better measures of well-being can improve the understanding of the factors that driving societal progress and better assessments of countries comparative performance in various fields can lead to the strategies to tackle deficiencies.

TRANSFORMING BUSINESS USING SOCIAL MEDIA INGREDIENTS

Bilba Radu – George Bacovia University

During the last years, social media proved to have a powerful impact on everyday life, including doing business. Nowadays, social media is considered to be the most transformative IT technique acting both inside and outside an organization boundaries. Perhaps the greatest potential of social media is the transformation of the way economic organizations manage, share and exchange knowledge. The present paper describes the implications of social media for business, with particular emphasis on the role of social media in the internal management of knowledge, as an innovation accelerator and in the co-creation of products and services.

INTELLIGENT DECISION SUPPORT SYSTEMS

Bilba Radu – George Bacovia University

Intelligent Decision Support Systems are a particular class of DSS which use Artificial Intelligence techniques in order to powerfully aid the decision-making processes. In order to assist managers in real-time decision-making, information overload, uncertain environments, information flows etc various AI techniques such as genetic algorithms, neural networks, expert systems or intelligent agents are used. The objective of the present article is to provide a background on artificial intelligence techniques used in combination with DSS, on existing applications and also to examine future trends.

CONSIDERATIONS ABOUT THE CONFIGURATION OF THE COMPANY'S MANAGEMENT PROCESS

Bontaș Dumitru – George Bacovia University

This paper refers to a series of points of view and principles on the design of the management process of the company in the context of reconsidering the company's functionality as a self-regulating open system where the three fundamental components manifest – heritage, organization and management. The proposed approach takes as a starting point the theoretical model of the decision-making process increasingly adopted by the managerial practice in the last few decades.

ECONOMIC GROWTH AND IMPROVING REGIONAL DISPARITIES TOOLS OF THE ENLARGED EUROPEAN UNION

Bucur Iulia Andreea - "Vasile Alecsandri" University of Bacău
Stangaciu Oana Anuța - "Vasile Alecsandri" University of Bacău

Trends in regional disparities phenomenon is a major problem in regional economics for many decades. Significant initial differences between regions affect development capacity of each of them and response to external challenges posed by globalization, and also their ability to enhance competitiveness and international trade. Thus, identifying ways to overcome them is essential for regional policy decisions. The challenges of integration and economic development, although defies simple solutions, should not consider a complex guiding principle, but an appropriate mix of policy intervention. At present, the debates on geographical disparities of economic development begin and end with taking into account the spatially targeted interventions, using as instruments: innovation, infrastructure and institutions, in supporting the transition to the "cities of tomorrow": dynamic, attractive, inclusive and careful about environmental issues. Therefore, this paper aims at analyzing the evolution of the phenomenon from the perspective of the main tools to improve it in the current macroeconomic context that strongly affects the enlarged European Union.

INSTITUTIONS AND THE NATIONAL LEVELS OF INNOVATION; THEORETICAL AND EMPIRICAL ANALYSES

Bunda Nicoleta Ramona - Ovidius University of Constanta
Moise-Titei Adina - Ovidius University of Constanta

While innovations are crucial for the processes of economic growth and development, factors determining its levels have yet to be examined. This paper tries to fill this void, starting by framing the research on the relationship between institutions and innovations. Further on, hypotheses are introduced on this relationship. The main objective this paper seeks to achieve is to depict through an empirical cross-national research study the correlation between social, economic and political institutions, on the one hand, and national level of innovation, on the other hand. The proxy used for the institutional framework is the aggregate index of institutionalized social technologies covering its two main dimensions namely Risk reducing technologies and Anti Rent seeking technologies. The national level of innovation is measured by two indicators. The expenditure on R&D is the main indicator used to reflect the efforts of innovation, and it functions as the input/catalyst of the whole innovative process. The second indicator is the number of patents. This variable is used as a product of innovation efforts and tends to measure a country's technological frontier. Finally, analytical findings are reported with an accompanying discussion. Using data from 33 countries between 1990 and 2010, this article reports that institutions do matter in the national levels of innovation.

INCREASE OF SOCIAL RESPONSIBILITY OF FOOD MANUFACTURERS WITHIN THE FORMATION OF NATIONAL AGRICULTURAL MARKET

Cazacu Baci A - Cooperative Commercial University of Moldova
Valovoi Galina - Cooperative Commercial University of Moldova

Are you a business owner or a senior manager? Is your business directed towards a healthy and long-term development? Are you worried about the company's reputation? Are you oriented towards the increase of investment attractiveness? Are you interested in a mutually beneficial partnership with government and society? Then, the social responsibility – is a binding attribute of your business.

The widest interpretation of social responsibility includes:

- corporate ethics
- corporate-social policy on the society
- policy in preserving the environment
- principles and approaches on corporate management

- questions on respecting the human rights in relation to suppliers, consumers, personnel
- personnel policy

There exist several basic benefits which are received by socially-responsible companies. These benefits include:

- improvement of financial indicators
- decrease of operational costs
- improving the image and reputation
- increase in sales and consumers' loyalty
- reduction of staff fluctuation, increase the personnel's loyalty, increase the staff's motivation
- decrease the pressure from the inspection bodies
- access to capital

The paper which will be presented will include the estimation of factors which allow the formation of social responsibility of manufacturers within the formation of national agricultural market.

QUALITY, THE KEY FACTOR OF COMPETITIVITY IN THE COMPETITIVE ENVIRONMENT

Cirnu Doru - Constantin Brancusi University of Targu-Jiu
Todorut Amalia Venera - Constantin Brancusi University of Targu-Jiu

The continuous increasing of the importance of quality was determined by a series of economic factors: competition increase, product complexity increase, continuous growth of customer and society requirements.

If we were to choose some keywords to express the main competition situations, those would be : competition, quality, international standards, demanding customers, satisfied customers. This is because in the development of strategies regarding quality, the key element is the client, the main objective of the world of business, and the quality is the key to the assurance of its satisfaction. Regarding this, the permanent change of objectives makes us assist today at a rapid evolution of taste, preferences, diversification of needs as a result of technical progress development of communication means, but most of all of the growth of culture level all levels of knowledge. Thus in addition to basic needs, the products have come to also meet more elaborate requirements such as : taste of beauty, elegance, personal security, prestige etc. Customers become more demanding regarding the quality of products by making a series of requests regarding reliability, maintainability, compatibility with other products, interchangeability of psychosensorial characteristics, economic or sanogenetic of products.

The competitiveness of a firm depends on its ability to renew and develop. Through the direct role over the economic agents psychology the competitive environment feeds, or not, their optimism, it stimulates or affects creativity. This leads to a process of "regeneration" among the market's "actors", a necessary and beneficial for the good development of the economic life.

THE ROLE OF CONSUMMATIVE PROPERTIES IN STUDYING THE MARKETING OF COSMETIC PRODUCTS

Cobirman Galina - Cooperative Commercial University of Moldova

The open and sincere orientation for solving client's problems represents the key with the help of which the marketing opens the gate of success. In order to have success in attracting the consumers, the logical starting point for the enterprise is to identify what the clients desire and than to satisfy these requests with goods which have a high use value.

For insuring the attractiveness of the goods placed on market, also need to be provided the other components which accompany the product. There are necessary promoting activities, distribution activities, also activities of maintaining the quality during the whole path from the manufacturer to the final consumer.

One of the factors which forms and contributes to the effective promotion of the product on market are the consummative properties. The consummative properties constitute the landmark for goods' marketing.

The consummative properties characterize the efficacy of using the product, as an object: of consume, of social and cultural value, of practical utilization and esthetic development, of ergonomic and inoffensive requests both for the consumer and for the environment.

For the consumer are also important those specific properties of the product as consumer's object, which precise the consummative properties and its quality.

The point of saturation level which was reached by some groups of goods and products, especially cosmetic products, which is one of the problems with which is being confronting the actual consumer. This problem has two sides: the first side creates difficulties in the process of taking the decision of purchase and the second side is worsening the concurrence situation, here the consumer has a more varied palette of products for choosing. Because of this cause, the requests regarding the quality, the insurance and inoffensiveness of the products has been increasing, especially for cosmetic products dedicated to the children.

The process of cleaning and care of the new born, children and adolescents has suffered a modification of attitude directly connected of culture level and of generous offer of cosmetic goods' market. The research in the field of child's cosmetology has enlarged a lot the production range of the products offered. Unfortunately, the parents don't dispose of special literature regarding cosmetic products destined for children. In the majority of the cases, the only informing source is the publicity prospects and annotation. The culture of children's cosmetic care is under

development. In the present, the parents limit themselves in using the cosmetic creams for the new born against the nappy erythema, shampoos and massage oils. Because of this, the process of studying the consummative properties of autochthon production shampoos for children is a very actual and important as landmark in elaborating the product and promoting strategies.

For studying the consummative properties of the shampoos destined for children, as an object of research has been taken five types of shampoos for children, produced by Joint Stock Company "Viorica-Cosmetic".

The researches took part in the expertise laboratory of non-alimentary goods of the Department of merchandising, expertise and marketing of products of Cooperative-commercial University of Moldova. To the process of testing the shampoos has participated 12 mothers with 16 children between the ages of 0,6 months till 6 years.

After the evaluation of consummative properties, I have mentioned the following:

- Shampoos "Prințesa" and „Prinz”, are relatively new products on market, has been observed a special interest from the part of the consumers thanks to their commercialization in association with bath foam, Shampoo "Hi-Hi" is a new product, recently placed on market, is being commercialized in an assortment formed of five varieties, which offers the consumers the possibility of choosing the shampoo in dependence of personal preferences.

- Shampoo "Alunel" has a new formula of composition; the product has been packed in enterprise's traditional packaging, which positions it as a product with a long life cycle.

- Shampoos "Victoriaș" and "Victorița" – after all physical – chemical parameters, they can easily compete with the new shampoos, but because of their old packaging, they are no more attractive for the consumers.

In order to improve the consummative properties, we propose:

- to diversify the assortment of cosmetic products for new born, children and adolescents;

- to modify the packaging of shampoos "Victorița", "Victoriaș" and "Alunel"

- to indicate on product the age of the children for which is destined the shampoo

MANAGEMENT AND LAW: WAYS TO MAKE AND TAKE GOOD DECISIONS

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Domagoja Buljan - University of Split, Croatia
Toma Toader – George Bacovia University

The paper suggests and demonstrate that Management and Law are two very interconnected theoretical and practical domains and this permit us to propose an interdisciplinary and transdisciplinary research. The authors are coming from Management, Finance and Law fields of research. The work hypothesis is: if some fields have something in common, this is a good ground and motif to treat them in common frameworks. The decision mechanism is very common to many organized aspects of human life where people have to decide in a democratic way: families, military organizations, banks and companies. All these are practicing common ar similar techniques for making and taking decisions. All these fields are human organizations that have in common the fact that their leaders/ managers/ chiefs have to behave respecting ethical and legal rules. After redefining more disciplines that are preoccupied with decisions meant to improve their organizations performance, the paper will introduce End Means Methodology (EMMY) as a common general theoretical framework to create a common transdisciplinary approach to be taught in a reformed curriculum at different levels of education system.

QUALITY – CONCEPTUAL ASPECTS

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"Quality" is the most used word at the start of 21st century. Not because is not frequent, but because it is being requested and everybody tries to treat it in the most convenient way for himself. But, unfortunately or fortunately the "concept of quality" is and was in human's view from the most ancient times. Once with the modification of the relationships between people, is being developed also the concept of quality, which becomes measurable. This way, the first appreciations of the quality has been made through human's senses and according to some criteria, like: need, satisfaction and impression degree, which remain till the present moment the most important criteria of consumers' appreciation. Once with the increase of mass consumption also has been diversified the notions which define the quality.

In the present, the quality represents a notion with a large utilization, a fact that makes extremely difficult its definition from scientifically point of view. Disciplines like philosophy, economy and technical ones give different understandings for this term.

In "philosophy", the quality "Expresses the synthesis of the things and essential abilities of the objects, as well of the processes", "property or way of being good or bad, of one person or thing", or the "Totality of abilities and essential sides, in which virtue this represents the object, the given phenomenon and not the other".

In economical practice, the notion of quality evolves to the notion of "the quality of the offer", which is being defined in report with customer's requests.

In the present, are being given different understandings to this concept. This way the quality of the goods is being defined as representing "satisfying customer's requests", "products' availability", "a systematic demarche to excellence", "conformity with specifications", "corresponding for utilization", so on.

In the technical and commercial practice, especially the science of goods/products, the most successful quality notion expresses that "the overview of properties and characteristics of one product or service which confers it the aptitude of satisfying the expressed and implicit necessities".

The process of satisfying customer's requests supposes a rigorous justification of all the decisions regarding the projection and realization of a product, on the basis of the effectuated market studies. The identified and defined requests through these studies have to be reflected in a corresponding way in the specifications which will serve for products' realization. Therefore, the specifications don't represent any criteria of absolute quality, but only necessary means for satisfying customers' expectations.

The quality of one product is being perceived in different ways by the Supplier and his Customer, as long as they report themselves to different referential. While the supplier is being reporting to the specifications from products' documentation (standards, norms, specification) because for these ones the quality is being reported to the conformity with the specifications, the client appreciates of course the product exclusively in dependence of his own needs and requests.

In order to reduce this discrepancy, it is necessary that the specifications of the product to correspond very well to customers' needs, requests and expectances.

SPEECH EMOTION ANALYSIS IN THE ROMANIAN LANGUAGE

Feraru Silvia Monica - Romanian Academy Branch of Iasi - ICES ,,Gh. Zane,,

The analysis of the emotion expressiveness in the voice, setting new theoretical methodologies and algorithms to identify and classify the emotions are based on several practical and scientific applications in the inter-disciplinary field which touches: computers sciences, psychology and cognitive sciences. Several scientists are focused on the improvement of the performances of classification and emotional recognition methods, in order to find new optimum parameters to solve the constraints (classification errors, complexity of the algorithms etc.) met in several applications.

The aim of this paper consists of developing and improving the analysis for the emotional expressiveness of the vocal signals in Romanian language. We use the only emotional corpus annotated for the Romanian language, which is part of the Romanian Language Sounds project (SRoL) which contains more than 300 folders with emotional stales (i.e., 900 speeches) as well as some folders with standard tonalities. The studied emotions are: happiness, sadness, fury and neutral tone.

This inter-disciplinary theme has been chosen in order to contribute to the development of several principles, methodologies and possible concepts concerning the emotional classification and recognition.

THE ECONOMIC RECOVERY OF THE SME'S BY IMPLEMENTING BI TECHNOLOGIES

Fotache Marian – George Bacovia University

Fotache Gabriela - George Bacovia University

Small and midsize businesses (SMBs) have long been the backbone of nearly every regional economy in terms of gross domestic product (GDP) and employment. According to Eurostat data, SMBs employ 95 percent of the EU's work force and account for more than 50 percent of GDP.

Despite this challenging environment, the EU's SMEs started to bounce back after the sector had been hit by the recession in 2009. The number of SMEs in the EU remained at the 2009 level with a total of 20.8 million. This stabilisation followed on the foot of a considerable decline in numbers (-2.1 percent) in 2009. The combined gross value added (GVA of SMEs grew strongly by 3.4 percent after a decline of 6.4 percent in 2009.

Due to their small size and lean structures, SME are potentially more dynamic than big enterprises, which makes them particularly important for job creation. But they are also more vulnerable, lacking often access to capital and to funding sources.

CONCEPTS OF ECONOMIC GROWTH AND DEVELOPMENT. CHALLENGES OF THE CRISIS OF KNOWLEDGE

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The human kind is crossing today a period as difficult as challenging. After having traversed several phases of development, going, one by one, through the agricultural and the industrial ones, without abandoning the characteristics of the tradition one either, today economy and society are facing a new stage called the stage of knowledge. The evolutionary leap is a remarkable one, but mercantilization generated the start of a deep economic crisis, coupled with two other and even stronger ones, the moral and the spiritual crises. This is the context in which we will refer to two fundamental economic processes: economic growth and development.

INTERNAL FACTORS UNDERLYING THE PRICE IN THE MARKETING

Gherasim Toader – George Bacovia University

When within the market there is a very large number of sellers and buyers, the individual company is unable to influence any market price, the global demand resulting from the confrontation with the global supply of product or service in which it specializes. Therefore the problem of fundamenting prices by the marketing specialists is no longer on demand, these prices appearing as something given. The products being very homogeneous in such circumstances, trying to sell at a higher price than the market price is impossible, because the consumers will immediately appeal to the competitors' offer. At the same time, the initiative to lower price is equivalent to giving up some of the potential revenue and profit, which, of course, seems absurd (although sometimes this way sales can be hasty and even increase). However, opportunities to work with the company marketing variable are, if not zero, very small. Therefore, only the other stations (monopoly, duopoly or oligopoly) company has to do with the actual strategy on which it based price taking into account a range of internal and external factors.

COMMUNICATION IN MARKETING PROMOTION

Gherasim Adrian – George Bacovia University

Gherasim Daniel – George Bacovia University

Markets available to firms almost always prove too little, be significant enough in scope. Most times, the one and the same market there are several suppliers of products of the same type (or similar), which are alternatives to meet the same needs, each seeking to attract customers to its side to achieve specific objectives and on sales and profit. Competition between them is not necessarily the case of a successful offering higher quality products at most attractive prices.

In modern marketing, promotion and not what the company proposes to sell the product in accordance with the expected demand of consumers, but to sell what the company aims to produce (more than required no effort to promote). There is a difference between what you want (as you want to produce) and what you can (produce). One thing is absolutely certain: no promotional marketing firm that there is very uncertain. Perhaps because of that, cost information exceeds the actual costs involved in production supply to customers.

THEORETICAL AND PRACTICAL ASPECTS OF THE PUBLIC-PRIVATE PARTNERSHIP IN THE EUROPEAN UNION

Levai Codrina - Senate of Romania

The European Commission, that established this notion in a Green Paper on public-private partnerships (PPs) (2004), considers such a partnership "forms of cooperation between public authorities and the world of business which aim to ensure the funding, construction, renovation, management or maintenance of an infrastructure or the provision of a service". Such cooperation involves the setting up of an entity with joint capital aiming at implementing public acquisitions or concessions.

According to some researchers, the renewal of a concession contract complies with a general trend with multiple underlying causes, two of them being budgetary restrictions and the occurrence of certain financial needs in the infrastructure.

Today, the public-private partnership is a notion that appears more and more often in the economic media, within international institutions, in the political rhetoric, and in political, financial and legal publications. The notion, in its various forms, is used in most marketing documents, in the offer of products and services of major auditing and consulting firms, in business banks and in international law firms.

The creation and consolidation of the European Community accelerates this phenomenon not only by enhancing the budget constraints of Member States but also by increasing their needs to build a common market, mainly where investments in the infrastructure of the transport is concerned. The liberalisation of public services, initiated at European level, encourages the development of public-private partnerships.

THE ASSESSMENT OF INDIVIDUAL PERFORMANCE AS MEASURE OF THE PERSONNEL MANAGEMENT EFFICIENCY

Livitchi Oxana - Cooperative Commercial University of Moldova

Implementation of an effective management becomes major valences, as this will lead to professionalization of the business activities, to changing of values and mode of the staff's action, to development of the management concepts characteristic to a modern enterprise.

Based on the human resource management research in the literature, in this article is grounded the necessity and importance of staff assessment, as part of rationalization and improvement of actual human resource management. There are summarized the concepts and principles of the human resource management; there are analyzed the human resource management features and the legislative-normative basis regulating the staff management in enterprises from Moldova, determining its compliance level with the requirements of implementation

and development of effective human resource management. There are revealed methodological aspects and specific elements of the staff appraisal process inside of the enterprise.

The study of the theoretical and practical concepts on the personnel evaluation offers the efficiency benchmarks for the evaluation procedures of the performance assessment skills of staff, implementation of which will contribute to the formation of the professional staff and to the strengthening of the human resources management that will correspond to the requirements of efficient management.

RELAȚII SOCIALE VERSUS RELAȚII INTERPERSONALE

Lupu Otilia Alina – George Bacovia University

Relațiile dintre oameni – iată un subiect care a fost dezbătut în mii și mii de feluri. Fiecare interacționăm cu oameni, pe care îi împărțim în diverse categorii (familie, prieteni, colegi de serviciu, parteneri de afaceri, simple cunoștințe, necunoscuți, dușmani etc.), și cu fiecare dintre ei relaționăm în mod diferit

Pentru că tot vorbim în principal despre succes, putem spune că relațiile interumane de succes sunt acele relații se leagă între persoane care comunică bine între ele (verbal și non-verbal). De fapt, principalul motiv pentru care oamenii rămân împreună în relații de calitate este acela că pot vorbi și se pot asculta unii pe alții cu sinceritate, deschidere și cu convingerea că au pe cine se baza la nevoie.

Relațiile de calitate, indiferent că e vorba de relații de prietenie, de colegialitate, de cuplu, de afaceri sau de altă natură, au o trăsătură distinctă față de alte tipuri de relații. Ele se întemeiază pe respect, pe încredere, pe experiențe comune și reciprocitate. Tuturor ne place să fim respectați pentru ceea ce suntem, și ne bucurăm când alții au încredere în noi. În astfel de cazuri încercăm să ne ridicăm la înălțimea încrederii care ni se acordă și să o răsplătim fiind și noi, la rândul nostru, de folos celui alt. Împărtășim împreună diverse situații, le depășim sprijinindu-ne – iar aceasta duce și mai mult la creșterea încrederii și dorinței de reciprocitate. Și tot așa, într-un continuu cerc, precum un „lanț” ale cărui zale se întăresc, devenind mai puternice cu vremea. Relațiile de calitate, de succes devin mai trainice – și partenerii se simt cu adevărat împliniți în cadrul lor.

THE FRUIT OF COLLABORATION BETWEEN LOCAL GOVERNMENT AND PRIVATE PARTNERS IN THE SUSTAINABLE DEVELOPMENT COMMUNITY CASE STUDY: COUNTY VÂLCEA

Marin Camelia -The Bucharest Academy of Economic Studies
Dorobanțu Roxana - The Bucharest Academy of Economic Studies
Diana Codreanu -The Bucharest Academy of Economic Studies
Ruxanda Mihaela - University of Bucuresti

The present research aims to establish and to shape local government involvement in sustainable community development, is it aims at re-elected people their opinions about problems and potential solutions, both short and long term sustainability. In this difficult time, tried by the economic crisis requires a partnership between the citizens of each community, private sector and local government to ensure sustainable development of each county in hand, and to ensure a decent population. Mention that this scientific approach, without intending to limit the approach as a process of local development, I look at two related areas of analysis: economic and administrative. The literature is more nuanced than regional or local development policies involving European, national, regional and local level. Therefore, I proposed a study of administrative and economic dimensions that manifest in the development processes of all communities, especially qualified my research by conducting a case study Vâlcea. We applied a questionnaire to 250 people, 130 in urban areas and the rest of the areas to highlight the link between Vâlcea administration, public and private partners. The link between these actors must obey the rules achieve sustainable development.

ASSESSING THE DIDACTIC ACTIVITY OF HIGHER EDUCATION TEACHING STAFF

Melnic Andreia-Simona - George Bacovia University

Assessing higher education staff performance is an important aspect of higher education institutions management, because it can lead to a better understanding of the dynamic nature of professional development and its perception as a continuous process. The quality of the assessment should reflect the academic skills of teachers in the main components of their work (teaching activities, research, relationships, employment training, etc.). Although research has an important place in higher education, a particular attention is paid to the quality of teaching and assessing the teachers' contributions to the development of the professional activity.

The assessment of teaching quality in higher education is a global and complex process made upon the information obtained directly from colleagues, students, alumni, staff, and experts. These information processed by management, should lead to an objective view on the work of the teacher.

The questionnaire used in research of this article is intended to identify which is teachers' perception on the value and efficacy of the assessment of teaching process. Applied to a number of 114 teachers from three universities in North-Eastern Romania, the questionnaire aims to identify the current situation in the field, to improve certain practices in assessing teaching and learning function.

PRINCIPLES OF THE INTERNET AND MOBILE MARKETING

Morozan Cristian - Constantin Brancoveanu University of Pitesti
Ciacu Nicoleta - Constantin Brancoveanu University of Pitesti

At present, the public, recipient of information and consumer of goods and services migrates from the traditional to the online media a growing number of them appealing to specialized sites and even mobile devices to access the news anywhere anytime. The rapid adoption of new technologies affects and even transforms production, distribution and consumption but one need to act objectively, not subjectively to optimize the online channels and decisions should rely on the key performance indicators.

By means of mobile technology and web pages, a person or organization may present himself to the world. They are showing, today, as the newspapers, but are particularly complex as the possibilities for displaying content. But unlike television, radio or newspapers and web magazines, the media is under the control of individuals. These „producers” create individual information content that can be used for many other people. Using the e mail and mobile devices, these creators and producers may be in close contact with each other. The result is a dynamic information and web-interactive market.

In the process of adapting to these market changes, the marketers now have the opportunity to reach an entirely different target by means of the online services and mobile devices.

Internet presence brings to organizations a competitive advantage particularly important, as an alternative not only to promote products, but also an additional distribution channel.

THE PREMISES FOR SUSTAINABLE, HARMONIOUS AND BALANCED DEVELOPMENT OF THE ROMANIAN STATE

Niță Nelu – George Bacovia University

After twenty years of post-communism, it can not be said that Romania has become a modern and strong state, and state weaknesses are evident, in that: the political and administrative structures are increasingly inoperative, due to bureaucracy and corruption, lack a true political culture, with negative consequences in terms of promoting reform elites, are promoted backstage games of great masters in this art are promoted, for personal and group interests, so that public institutions staff represents a powerful obstacle against any kind of change, etc.

Every state must fight with all the legal weapons for its existence and modernization, but any weakness of the state can lead to disaster, especially in the context of the dependencies stemming from globalization. The modern state is a strong state, harmonious and balanced, which should be a reflection of collective human wills, mobilized around a common vision, able to make a change in human society and build a new order, true and just.

This study proposes a summary analysis of key features in a weak state and a strong state, to compare them with the evolution of post-communist Romania, in order to identify and describe the premises that Romania has to provide to strengthen a state of law.

TRUST A DIFFERENT BUSINESS ORGANIZATION

Opritoiu Anemari - Titu Maiorescu University

In our new civil code has been introduced a new legal institution - Fiducia. Although with a Latin name specific to our Roman- Germanic law system, fiducia is in reality an adaptation of the trust institution, which is a fundamental element of the common law system.

In the context of globalization and unprecedented economic growth appeared the need for adopting legislations which correspond as good as possible to the needs of companies, by reducing disparities between laws of the various states.

Trust, creation of common-law system is an example of the need to adapt legislations. Approaching to this institution began to be made by European countries since 1985 when it was concluded the Hague Convention on the applicable trust and their recognition. Today most European countries have introduced similar institutions to the trust, in their domestic legislation despite differences between mentality and legal culture.

But what is the trust and which is the reason why it became one of the most perceived and used legal institutions by the European legal systems. This paper aims to make an analysis of original institution of the trust in order to understand the functions it fulfill in the economy of the Anglo-Saxon states especially in the United States.

MODELS FOR ASSESSING THE PROFITABILITY AND SUSTAINABLE GROWTH OF THE ENTERPRISE

Păcurari Doina - "Vasile Alecsandri" University of Bacău

The substantiation of managerial decisions, particularly strategic ones, must take into account the evolution that economic indicators have recorded during previous periods, on the one hand and the prospects that the company has, on the other side. If a firm's past performance evaluation is based on reliable results and, therefore, poses no particular problem, the evaluation of future conditions where it will be active, and, implicit, its future performance is achieved with a certain degree of uncertainty. Here comes on large extend the manager's ability and experience. Consultancy firms offer informatic, customized solutions that facilitates strategic decision making, greatly reducing

the risk of making wrong decisions. Even in the absence of such programs, managers, along with analysts who advise them have provided a number of patterns that have won over time and can be a “guide” in planning future work. In the following we have chosen three such models, inspired by financial theory. In the first part of our material, we reviewed the meaning and the calculation of the main rates of profitability. Then, based on an example, we presented a brief analysis of economic and financial profitability, as indicators of past performance, as well as sustainable growth opportunities for enterprise value.

THE UNIVERSITIES AND AGENDA 21

Paraschivescu Viorica – George Bacovia University
Radu Carmen Elena - Alexandru Ioan Cuza University of Iasi

Critical dimensions of sustainability in education are presented. Critical conditions determining the success of sustainability initiatives are then discussed.

Agenda 21, adopted by the 1992 Earth Summit, emphasizes that human population, consumption, and technology are the primary driving forces of environmental change. Agenda 21 also states that education is critical for promoting sustainable development and improving the capacity of all people to address environment and development issues.

Recognizing the shortage of specialists in environmental management and related fields, as well as the lack of comprehension by professionals in all fields of their effect on the environment and public health, was defined the role of the university in the following way: "The Universities educates most of the people who develop and manage society's institutions. For this reason, the universities bear profound responsibilities to increase the awareness, knowledge, technologies, and tools to create an environmentally sustainable future".

In this context we analyzed students' perception on sustainable development of settlements, the informing and public education, also the involvement of stakeholder.

THE ROLE OF INFORMATION SERVICES IN SUPPORTING QUALITY MANAGEMENT IN HEALTHCARE

Paraschivescu Andrei Octavian – George Bacovia University
Cotirlet Adrian - Municipal Hospital Emergency of Moinesti

In this paper the role of information services in supporting quality management in healthcare is considered. The importance of information to quality in healthcare is examined and an analysis of the role of the international standard ISO 9001:2008 in supporting data, information and knowledge management is conducted.

The research conducted endorsed the argument that information services can be employed in supporting healthcare quality, improving system responsiveness to individual needs and thus empowering healthcare users.

EMPLOYMENT VULNERABILITY IN ROMANIA

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In general terms, vulnerability is the degree to which a system is likely to be damaged as a result of exposure to disturbances or stress. The specific literature about the vulnerable employment groups has focused on women, ethnic minorities, long term unemployment, underemployment and secondary labour markets summarized in migrants' labor force or informal market. Social discrimination, marginal employment and low pay are the benchmarks of vulnerability of these groups. Even if the labour law's at national and international level supports these groups, the directives and regulations issued as a response to employment vulnerability have been piecemeal and they had a weak resonance on the rights of vulnerable workers. The first phase of the analysis aims to provide an overview, at territorial level, on the employment vulnerability components: social protection and job insecurity. Phase two is based on a multi-criteria analysis of the national employment vulnerability. The diagnostic analysis is structured following the employment vulnerability diagnostic tree. We developed a scoring based on the deviation from the average of a group of key indicators such as: gross average expenditure for unemployed social protection, economic dependency ratio, monthly average state social insurance pension, share of unemployed from the private sector, share of population with low skills/ training, the proportion of people mainly employed in one or a limited number of activities and so on.

DETERMINE CURRENT AND FUTURE DEMANDS ON HUMAN RESOURCES TRAINING AND DEVELOPMENT BRANCH "CREIR CF" CONSTANTA

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We conducted a research applied because one of the problems encountered by management transport railway is average age higher of the positions personnel senior and lack of qualified personnel in positions of execution.

With a view to assessing present and perspective exigencies concerning the training and improvement of railway staff, has been carried out, within the National Company CFR SA, Branch Infrastructure of Constanta, a study with exploratory and explanatory nature in the first phase was initially identified the current level of professional training and then, in the second phase, to analyse the improvement need of the trainers of this institution, as a direct consequence of the low level of the training activity management of the staff in charge of railway traffic safety.

This issue presents methodology and results of training activities and training their staff in Branch "CREIR CF" Constanta, in order to highlight good practices in this area of human resource management solutions and best separation efficiency and competitive development railway public sector using performance improvement programs.

STUDY ON THE IMPACT ON PROMOTING SOCIAL RESPONSIBILITY IN BUSINESS PERFORMANCE FOR SMES

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Corporate social responsibility is an important element in the business world and no doubt a challenge for the future. CSR can be considered a tool to stimulate development due to the positive relationship between business strategy and social performance. In addition, corporate social responsibility can be a strategic means to create value not only for stakeholders but also for other companies and stakeholders. It is estimated that a company is really interested in social responsibility when it takes over the responsibilities of all its three key areas: economy, society and environment. The paper's aim is to clarify the definition of corporate social responsibility and the relationship between corporate social responsibility and SMEs performance. The article highlights the results of a comparative analysis conducted by the authors on the importance of integrating CSR in Romanian SMEs compared with SMEs in Italy and its impact on enterprise performance. This article is a result of the project POSDRU/88/1.5./S/55287 „Doctoral Programme in Economics at European Knowledge Standards (DOESEC)". This project is co-funded by the European Social Fund through The Sectoral Operational Programme for Human Resources Development 2007-2013, coordinated by The Bucharest Academy of Economic Studies in partnership with West University of Timisoara.

ROMANIAN IMMIGRATION POLICY. A PROSPECTIVE APPROACH

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Trofin Stefan Catalin - Mihail Kogalniceanu University

From 2007 when Romania entered the EU, the Dublin II regulation applies in this country, too. Consequently, Romania authorities prepared to receive asylum seekers coming mostly from the east of the EU. In addition, by law and Government decisions, Romania agreed to take in Geneva Convention refugees from other EU countries.

Thus, the Romanian society is facing immigration - a new phenomenon for the country. If the western European authorities and citizens have already a rich experience in this field, Romania and especially Romanian society is apparently barely realising the change that is coming.

Emphasizing that:

- The Romanian society is ethnically almost homogeneous, with only 10% of the population formed of minorities;
- Romania still has only historical minorities;
- The number of the foreigners in the country is almost insignificant

how does the Romanian authorities communicate with its citizens on this topic to address the change? How does it prepare the society, the public culture to manifest an inclusive approach? How does the society respond? Which are the perspectives? What is to be done?

In a globalized society, these questions have a bigger weight now, when the multiculturalism is at stake in old EU member states.

THE SOCIAL RESPONSIBILITY IN INSURANCE OF CONSUMER PROTECTION IN TERMS OF QUALITY MANAGEMENT ACTIVITY OF TRADE ENTERPRISE OF THE SUPPLY CHAIN LEVEL

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Application of social responsibility in the supply chain has become a key of promoting and spreading rapidly of CSR in the activity of commercial enterprises. Studies on production chains have focused mainly on the importance of setting minimum requirements for suppliers. While consumers have greater expectations and believe that quality standards are important when buying products. In order to ensure informed consumer decisions, it is necessary to ensure maximum transparency of the production chain in each trade enterprise. Both individual consumers and organizations dealing with their protection need accurate information from the first source on the supply chain, so that they can make informed decisions. A quality management activity comes to solve these situations through establishment of minimum standards that trade enterprises can use them from a double status position: as a customer or as a seller.

WORKING HOURS OF THE VALUABLE MANAGER BETWEEN EFFICIENCY AND COMMITMENT

Salceanu Constantin - Gheorghe Zane University Iasi

This article reviews several elements regarding the use of the working hours by a professional manager in such a way as to be efficient and his/her work effective.

There are highlighted, briefly, the main activities of a valuable manager. The general and specific performance activities are "sine qua non" conditions for the accomplishment of the tasks by the manager at organisational level, but also by his/her collaborators.

RISK AND UNCERTAINTY IN THE COMPANIES FROM THE CROSSBORDER AREA ROMANIA-UKRAINE-REPUBLIC OF MOLDOVA

Slusarciuc Marcela - Stefan cel Mare University Suceava

Crossborder areas are for the most interest in the actual framework of the Neighbourhood Policy of the European Union. The economic development of these areas is based on the small and medium enterprises that are influenced by the contemporary general depression and are forced to take decisions in condition of risk and uncertainty. Most of the companies don't use scientific methods to reason the decisions also they turn into a subject of arbitrary in their activity, becoming a brake in the economical development and not fulfilling their main role as engine of the development. The level of economy and the functionality of the settlements from the crossborder area placed at the external border of the European Union have an important role in promoting the neighbourhood policy and in the national and local security. In the crossborder areas becomes important to encourage and sustain the small and medium enterprises through programmes financed by the European Union and by the local authorities where there is possible the development mainly in the trade and crossborder cooperation fields. The paperwork presents few theoretical issues about risk and uncertainty, it offers the description of the economical framework in the crossborder area Romania-Ukraine-Republic of Moldova that has some specific factors and it proposes few recommendations for the healing of current state of things. Also the paper approaches the concept of the "crossborder company", specific for the studied areas.

IMPLICATION OF RISKS IN PROJECT DESIGN

Stoica Cristina Maria - Petre Andrei University of Iași

A project consists of a number of interrelated tasks whose aim is to produce a specific result. A project risk analysis consists of analyzing schedule, cost risk, quality of the final product etc. A cost risk analysis consists of looking at the various costs associated with a project, their uncertainties and any risks or opportunities that may affect these costs. The distributions of cost are added up in a risk analysis to determine the uncertainty in the total cost of the project. A schedule risk analysis looks at the time required to complete the various tasks associated with a project, and the interrelationship between these tasks.

In this paper we want to study the various risks associated with the project. We start this study with the assumption that a project's cost and duration are linked together and also cost elements and schedule durations are correlated. The normal uncertainties in the cost items are modeled by continuous distributions like the Pert or triangular distribution. For project schedule modeling the most flexible environment is spreadsheet. We are interested in building blocks that typically make up a schedule risk analysis (also a cost risk analysis) and then show

how these elements are combined to produce a realistic model. In the same time we want implement software tools for run Monte Carlo simulations on standard project planning applications.

OPTIMISATION IN RISK ANALYSIS

Stoica Cristina Maria - Petre Andrei University of Iași
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Analysts are often faced with the question of how to find a combination of values for interrelated decision variables (variables that one can control) that will provide an optimal result. The purpose of this paper is to introduce the reader to the basic principles of optimization methods and their application in risk analysis. Optimization methods aim to find the values of a set of related variables in the objective function that will produce the minimum or maximum value as required. There are two types of objective function: deterministic and stochastic. When the objective function is a calculated value in the model (deterministic), we simply find the combination of parameter values that optimize this calculated value. When the objective function is a simulated random variable, we need to decide on some statistical measure associated with that variable that should be optimized. Then the optimizing algorithm must run a simulation for each set of decision variables values and record the statistic. In this paper we introduce some of the most used methods in risk analysis.

We want introduce the reader to some applied principles to implement optimization models in a spreadsheet environment, and then briefly explain the use of the different possible settings in Solver, the default optimization tool in Excel. Although the tool has limitations, it can be used in a variety of situations when stochastic simulation is not required. Solver implements a variety of algorithms to solve linear and non-linear problems. One of the most powerful tools in Excel is the integration with Visual Basic for Applications (VBA). We use this integration to optimization models with Solver for specific models used in risk analysis

COMPARISON APPROACH

Toma Viorica – Stefan Lupascu University

The approach market by comparison is based on the substitution principle which says that if the existence of alternatives, the investor will prefer the lowest price at equal risk. The investor's decision, the factor "risk" is most important. Substitution principle does not require that the company taken as a basis of comparison to be identical but Similar and relevant:

- Similar concerns the nature of the enterprise and include both quantitative and qualitative elements elements;
- Relevance is an attribute that refers to the prospective purchaser wishes and expectations and concerns the degree of risk assumed by the investment firm, investment liquidity, likely performance envelopes.

Based on the substitution principle, the approach assumes that a buyer would pay more informed on a good cost of acquiring a good comparable to the return and risk.

In this approach, the evaluator compares the evaluated subject to other similar businesses, with shares and shares that were sold on the market. Approach compared with the limits to the market value of shares by analyzing prices paid normally for the competitors with the actions evaluated. Sales should be investigated to see the motivation of both parties. Selling prices, which reflects another motivation to the typical market participants must be removed from the reference for comparison.

Trading prices are analyzed using appropriate units of comparison and, in many cases are properly adjusted differences between compared elements comparable firms versus firm evaluated.

Comparison approach has broad applicability logically compelling but it is only when enough information market. The credibility of this approach is limited when rapid changes in market conditions or the business / shares sold rarely.

In principle, comparison approach can be applied in evaluating companies closed, the premise being that the market multipliers can be used for evaluation of unlisted companies. The mechanism approach calls for the evaluator to use prices and market indicators along with other factors such as profits, cash flow, book value of equity, etc., Retain factors (multipliers) market and then apply appropriate adjustments to natural differences between listed and unlisted companies (size, liquidity, access to financing, etc.). Types of values can be estimated, usually by comparison method is most often, the market value and, in some cases, liquidation value.

MANAGEMENT OF THE UNIVERSITY - EMPLOYER NEXUS: REALITIES, PROBLEMS, SOLUTIONS

Trofimov Victoria - Trade Cooperative University of Moldova

An emerging national economy, with full employment and effectively functioning labor market is an important precondition for the sustained economic growth and the sustainable development. However, to ensure a balanced employment on labor market, it is necessary to achieve a harmonious match between labor supply and demand, in this difficult to process adjust where multiple actors are involved. In our work we are going to focus on the functions

separation of some of them, with particularly important roles. Mainly, we highlight the important tasks that training has in this process, including the top level training. To ensure a smooth insertion of the new generation of specialists in the labor market it is imperative the modern educational management promotion, focused on the formation of efficient and competitive human capital, equipped with adequate knowledge and skills that would enable it to meet the challenges of an increasingly tough competitive environment. Furthermore, we are going to analyze the training realities at national and international level. Also, we intend to outline the main problems encountered by young professionals when trying their first employability. Finally, the ultimate goal of our study according to promoted researches is to try to find some solutions that would improve the high professional training process, taking into account the needs of potential employers.

STUDY ON THE CRITERIA BY WHICH HIGH SCHOOL GRADUATES CHOOSE A UNIVERSITY

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Fotache Gabriela - George Bacovia University
Florea Ramona - George Bacovia University

This research aims to identify the preferences of future high school graduates to attend university and criteria by which they choose where they continue their studies.

The study was done at the end of 2011 on a sample of 91 high school pupils in the final year of studies, from the North-East Region of Romania.

In order to find the preferences and criteria by which high graduates choose a university, we realized a sociological research. The information was collected by means of anonymously completed questionnaires.

In the current circumstances, the universities from Romania need to know what the future students want and adapt the curricula to their needs. Also, the universities must take into consideration the qualifications required by employers.

This study appears as a result of the research from the project entitled The Development of European Management System of Academic Qualifications and Give Importance to the Informal Skills, POSDRU/86/1.2/S/63252.

OLIGOPOLIES AND THE THEORY OF GAMES

Vaduva Cecilia Elena - Constantin Brancusi University of Targu-Jiu

In the economic life the cases in which persons, companies and even states adopt certain strategies in order to dominate are frequent. Oligopolies sometimes fight real economic wars. In order to attract clients from competitors they propose attractive offers. Competing companies can also proceed in similar ways. These circumstances are characteristic to the field of analysis known under the name of „theory of games”.

The specific element in a duopolistic game is that the profit of a company depends both on the strategy and on the strategy promoted by the rival.

THE INFLUENCE OF ENGLISH ON THE ROMANIAN BUSINESS LINGUISTIC CULTURE

Vasiloaia Mihaela – George Bacovia University

English, which is already, in some form or another, widely used and understood by people in EU countries, has become the European lingua franca (English as lingua franca for Europe - ELFE), its standard use being imposed within the European Union. Despite controversy, English has already assumed the position of a European lingua franca to some extent. English is also the most commonly second language taught to children in Europe, largely because of the enormous impact of the United States on politics, economics and culture around the world. Within this anglicized background, Romania has also been contaminated, being infused with a flow of English words and phrases.

Our language reflects directly and ceaseless all changes that take place in a community, at the economic, political, administrative, technical or information level. For this reason, our language creates new words with its own resources: derivation, composition, lexical family and borrowing. Usually, a language borrows from that foreign language that produces the innovation in a specific domain. As far as the business Romanian linguistic culture is concerned, it seems to be suffocated by English terms. Practically, most business terms encountered in the present specialty literature and media are in English.

ECO-FISCAL POLICY IN ROMANIA: MITH OR REALITY?

Vuta Mariana - The Bucharest Academy of Economic Studies

Fiscal ecology is an interesting subject in Romania nowadays and everybody talks about it.

But is there the Romanian state able to use environmental fiscal instruments in order to regulate economical agents behavior or is the state just using them as fiscal instruments with no environmental purpose? In a world that is

constantly moving and is facing different problems, states are trying to find new ways to create budgetary resources in a crisis situation. What is Romania's position?

Environmental Romanian fiscal policy has to be thought in the general economic context, being included in the general social and economical problems. Thus, the fiscal policy should aim at integrating into costs consumption and production externalities but his causes several effects hard to dimension.

The Romanian fiscal system needs hard coercion measures and a total rethinking of the imposing system in order to become efficient. This is way this paper aims at framing the environmental fiscal policy both in other European countries and Romania in order to underline environmental taxes role in Romania by comparison with important other taxes, taking into consideration the modifications that the fiscal policy has gone through.

SOCIAL RESPONSIBILITY IN ROMANIA: EUROPEAN PERSPECTIVES

Vuta Mariana - The Bucharest Academy of Economic Studies

Lazar Paula - The Bucharest Academy of Economic Studies

Social responsibility is a new term often used in the economic environment that comes to complete, from a certain point of view, the sustainable development concept. The sustainable development is defined as that development that satisfies present generation needs without threatening future generations (Brundland Report, 1987), underlining the necessity of harmony between economic, ecological and social elements. Thus the social responsibility concept is becoming more and more present in companies reports, especially when we take into consideration multi-nationals and less small and medium businesses. In this context we aim to underline the importance and complexity of the social corporative responsibility concept, it's diverse manifestation forms in different countries and the way this concept is found in the Romania practice.

DIFFERENT APPROACHES TO LEARNING: TEACHING NEGOTIATION SKILLS - MANAGEMENT SKILLS FOR THE 21 CENTURY

Zekan Senka Borovac - University Centre for Professional Studies, Croatia

Peronja Ivan - University Centre for Professional Studies, Croatia

There are many ways of teaching students negotiating skills. Using interactive video games can become a powerful teaching tool. Interactive video games can be used to simulate the real world situations in the classroom which could help students develop critical thinking skills and enhance their understanding of subject presented. Previous research on students teaching showed that students learn more quickly and easier with instruction across multiple modalities or through a variety of media. One example of a "multi-user virtual environment" used in the classroom is presented in this paper. The study was conducted on the third-year university students of University Center for Professional Studies who are attending Negotiation skills course. Using these learning approach students could immediately, after they were introduced with the theoretical basics, be engaged in the practical part of teaching. Interactive video games allow students to venture beyond the comfort zone, try new strategies, make mistakes and gain new insights without the real world consequences. These interactive video games provide a safe sandbox environment to learn and practice new skills that enhance one's ability to compete in the real world. By generating interest and motivation, video games can create a climate of successful learning. It is stimulating and in general captures the interest of students. In comparison with earlier semesters, students felt they were involved in a more intense and personal learning experience. As with other techniques, teachers should take care not to use these video materials per se, but integrated with other tools and techniques, as an additional resource.

FROM BEGINNER TO FRANCHISOR

Zekan Senka Borovac - University Centre for Professional Studies, Croatia

Peronja Ivan - University Centre for Professional Studies, Croatia

Although the concept of the franchise business has been well known in the world, in Croatia, it is still in the beginning, especially the development of domestic franchise business. Franchising is an excellent plan for some small businesses, particularly those whose distinctive business models can be easily duplicated and scaled. The study of franchising as small business growth strategy is only weakly researched and understood, especially in Croatia. In this Case study we describe the development of a small firm from its beginning and conversion of their business concepts into a franchise format. Some of the most successful franchise businesses of all time began with a spark of an idea from an entrepreneur. But growth is limited when there's a single entrepreneur/operator. Franchising allows the entrepreneur to license the business operation out to like-minded individuals who follow the system, pay royalties, and rapidly spread the business idea around the country - and even the world. The key role in this process has been played by management team consisting of the owners of the small firm. This case study rovides an introduction to the establishment, development and managerial issues confronting the small enterprise becoming franchise. The company participating in this study Bio-Bio is a leading seller in the healthy food market in Croatia. The findings suggest that franchising is a viable growth strategy for growth-oriented small businesses.

Sponsors and logistics suppliers

S.C. Agroindustrială S.A. HOTEL DUMBRAVA Bacău
BRD Groupe Societe Generale Bacău
S.C. Complex Hotelier DECEBAL S.A. Bacău
S.C. DAFERMANN S.R.L. Bacău
S.C. INDUSTRIAL VALVES S.R.L. Bacău
S.C. Măgura S.A. Tg. Ocna
Restaurant CLASS Bacău
Societatea de investiții financiare MOLDOVA Bacău