

TABLE OF CONTENTS

Section I: International Affairs and European Integration

Subsection: International Affairs

1.	Băcă Eleonora	- Been There, Done That, Bought It! - Economic and Cultural Impacts of Mass Media on Consumption	2
2.	Belascu Lucian, Horobet Alexandra	- The Standardization of Risk Management Practices at the International Level	6
3.	Botescu Ion	- Multinational Companies – Main Players In The Globalization Economy	12
4.	Căzănel Maria	- Comparative Analysis between the Exception of a Non-performance of the Contract and the Lien – Similarities	17
5.	Drăghici Vasile, Grigoruț Cornel	- General Issues Regarding the Offence of the Trafficking in Migrants	21
6.	Drăniceanu Doina	- Terms and Conditions for a Romanian Sovereign Wealth Fund	27
7.	Gheorghiu Gabriela	- Late National Approaches of Consumer Problems	32
8.	Scutaru Liliana	- Competitiveness of Automotive Clusters in Romania	36
9.	Șușu Ștefăniță, Kicsi Rozalia	- European Clustering Landscape - a Short Description	40
10.	Toma Sorin-George , Marinescu Paul , Ștefan Cosmin	- The world's largest oil and gas company in the period 2013-2014	47
11.	Trufin Ovidiu Serafim	- Psychic Distance, Foreign Direct Investments and Host Country	51

Subsection: European Integration

1.	Botina Mădălina, Dobre Elena, Munteanu Alexandra	- Flexible Corporate Legal Framework in the Actual Context of European Integration	57
2.	Caranica Cristina-Nicoleta	- Partnership Principle – A Theoretical Approach within Cohesion Policy	62
3.	Catana Aida , Titan Emilia	- The ERDF Contribution to the Development of the Social and Educational Infrastructure, as well as to the Reduction of Local Disparities in Cluj, Brasov, Vaslui and Giurgiu Counties in the Period 2007-2013	68
4.	Dobre Claudia	- Concentration in the Banking Sector in Romania and Bulgaria	75
5.	Ghiță Simona	- Causality-Based Frameworks for Sustainable Development Indicators: Strengths and Weaknesses	80

6.	Greco Mihaela, Titan Emilia	- Youth Unemployment in European Union	86
7.	Guțu Ioana	- Agreeing over TTIP: the Ninth Negotiation Round	91
8.	Mihai Mihaela	- NEETs Analysis in Romania	97
9.	Pandele Adina Laura	- The Statute of Seafarers. European and International Regulations	103
10.	Popescu Alina	- Tertiary ESP Courses, Internationalization and the EU Labour Market	108
11.	Schipor Constantin	- The European Social Models facing the economic crisis	114
12.	Stăiculescu Ana Rodica, Neagu Carmen Mariana	- Pink Collar Crime vs. White Collar Crime Overview on the Specific Features Related to the Antisocial Behavior of Women	118
13.	Ștefan Liviu, Păunică Mihai	- Romanian Public External Audit Integration in the European Union Acquis	123
14.	Voiculeț Alina	- European Union Market and Attraction of Foreign Direct Investment	129

Subsection: Regional Development Strategies

1.	Babachenko Marina	- The Main Ways of the Development in the Shipbuilding Industry in Ukraine	134
2.	Cibotariu Irina- Ștefana	- Theoretical Approaches on Financing through Programs in Social Assistance Field	139
3.	Ciocioiu Cristina- Elena	- The Evolution of the Romanian Microenterprises Financed by the European Regional Development Fund	143
4.	Frone Simona , Frone Dumitru Florin	- Importance and Trends of the Resource Productivity in Romania	148
5.	Geambazi Petris	- The Process of Achieving Economic Convergence Regions in Romania in Terms of EU Funds	154
6.	Ghiță Simona, Boboc Cristina , Manea Daniela	- A Quantitative Analysis of the Main Components of EU Sustainable Tourism, in the context of Information Society	161
7.	Golubkova Irina	- Format of Strategic Planning in Cruise Shipping	166
8.	Ilie Margareta, Ilie Constantin	- A Short Analysis of the Romanian's Main National Accounts Tax, GDP, General, Central and Local Government and Unemployment Rate Between 2005 and 2014	170
9.	Levinska Tetyana	- Prospects of Yacht Tourism Development in the Black Sea Region of Ukraine	174
10.	Mamuladze Roman, Revutska Nataliia	- The Role of the Caspian Region in World Energy Security and Diversification of Energy Supply	179
11.	Mițac Mirela Claudia	- The Evolution Of Constanta Port' Activities During The Current Crisis Period	183

12.	Neagu Olimpia	- The Regional Economic Convergence in Romania: An Analysis Based on the Entropy Approach	189
13.	Peresyphkina Natalia	- Main Directions of Strategic Development of the Ukrainian Sector of Cruise Tourism	195
14.	Sotnichenko Lyudmila	- The Scheme of the Regulation and Financing of Transport Infrastructure Projects of the Regions of Ukraine	199
15.	Târnovan Anabella-Maria	- Homophily in Social Networks, Bridging and Bonding Social Capital. Implications for Development	203

Section II: Business Economy and Administration

Subsection: Economic and Social Studies

1.	Bănărescu Adrian	- Proposals for Implementing Data Analysis Solutions for Fraud Detection	210
2.	Belascu Lucian	- Emergence and Progress of the New Paradigm of Development – the Sustainable Development	216
3.	Bucaciuc Anamaria	- Theoretical Debates on the Potential of Social Enterprises	221
4.	Buzarna-Tihenea (Galbeaza) Alina	- An Analysis of Specialized Translation and Terminology. Case Study	225
5.	Căzănel Maria	- Legal Distinction between the Exception of a Non-performance Contract and the Lien	229
6.	Chiriac Irina	- The effects of merger and acquisition on employee	233
7.	Chiriac Irina, Georgescu Iuliana Eugenia	- The Study of the Evolution of M&As in the Current Economic Context	237
8.	Cioban Gabriela-Liliana	- Knowledge Economy Index in the Structure of World Economies	242
9.	Colomeischi Tudor , Iancu Eugenia	- Dynamics of Mandatory Private Pension Funds from Romania in May 2008 - March 2015 and from the Perspective of Contributions and Assets	248
10.	Cosma Emil	- ActiveX Controls in Microsoft Excel	255
11.	Cosma Emil	- Form Controls in Microsoft Excel	259
12.	Cristian Elena Raluca, Baragan Laura Georgeta	- A Journey into the History of Migration	264
13.	Dan (Nădrag) Lavinia	- Strategies Concerning the Translation of Specialized Texts	269
14.	Iftene Cristi	- Institutional Autonomy vs. Political Control	275
15.	Iftene Cristi	- Good Administration. National and European Regulatory Framework	281
16.	Koblianidze Tamar, Toria Mamuka, Veshaguri Maia	- Current Employment Trends in Georgia	286

17.	Manea Marinela-Daniela	- The Governance's Impact on the Decline of the Romanian Cooperative Sector	290
18.	Mihuț Marius Ioan	- The Impact of Savings in Economic Growth. Comparative Study between Japan and China	295
19.	Mitra Mariana	- Specific Features of Female Criminality	299
20.	Mitra Mariana	- Criminological Approaches on Tax Evasion	305
21.	Moise-Țiței Adina	- The Relationship between Intergenerational Justice Index and Human Development Index	310
22.	Moise-Țiței Adina	- An Empirical Measure for Economic Justice	314
23.	Nancu Dorinela	- SMEs - The Main Promoters of the Knowledge based Economy	318
24.	Nădrag (Bala) Monica, Dan (Nădrag) Lavinia	- Mobile Youth Culture	322
25.	Pîrvu Daniela	- Participation of Romanian Social Enterprises in the Public Procurement Market	327
26.	Popa Florina	- Aspects regarding the Importance of Development Resources in the Economic Growth	332
27.	Popovici Norina, Moraru Gheorghe , Moraru Camelia	- Level 5 in Education	337
28.	Popovici Veronica	- An Overview of Millennials' Coming of Age. The Emergence of Generation Y and its Underlying and Consequential Socio-Economic Aspects	341
29.	Regneala Horatiu, Paicu (Coras) Eliza Laura	- Financing Green Energy in Romania	347
30.	Rus Mihaela	- Explanatory Models of Consumer Behaviour from a Psychological Perspective	354
31.	Rus Mihaela	- Performance Management to Civil Servants	358
32.	State Violeta, Tănase Loredana Cristina	- The Impact of Legal Form on Tax Liability of Economic Entities	363
33.	Stoica Adrian	- General Aspects of the Patrimonial Rights in the New Civil Code	368
34.	Stoica Adrian	- The Assets under the New Civil Code	372
35.	Stoica Carmen	- Theoretical Analysis of The Development of Fiscal Relations Management Through the Viewpoint of Economic Theories	379
36.	Stoica Carmen	- Fiscal Management: Methods and Principles	385
37.	Ștefan Cosmin-Alexandru, Toma George-Sorin, Marinescu Paul	- Tomorrow's Worker- a Short Portrait	391
38.	Terchila Sorin	- Tendencies in Communication Through Mass Media and the Economic Implications Nationally and Internationally	395
39.	Toader Elena Alexandra	- Application of the Analytic Network Process to competency assessment process of IT professionals	400

40.	Ungureanu Emilia	- Education Analysis in Romania - A Quantitative Approach	406
41.	Voicu-Dorobanțu Roxana	- A Model of Innovation and Sustainability: THE Regional Business Ecosystem	410
42.	Voicu-Dorobanțu Roxana, Ploae Cătălin	- Turning Forests into Added Value: ROMANIA's Furniture Trade	414
43.	Voiculeț Alina	- Increasing Global Population – An Actual Issue of World Countries	418

Subsection: Marketing – Management

1.	Alexandru Vlad Cătălina, Ungureanu Gabriela , Militaru Mădălina	- Intangible Assets as a Source of Competitiveness	423
2.	Anastase (Bădulescu) Ileana, Grigoruț Cornel, Bucur Carmen Maria	- The Corporate Communication and the Entrepreneur. Business Opportunity	427
3.	Antohei Ionut	- The High Performance Working Systems within Romanian Companies	434
4.	Asaloș Nicoleta, Vasile Iulian	- Conceptual Aspects and a New Vision of Competitiveness in Actual Economic Context	439
5.	Băcanu Bogdan	- Strategy: Between Misuse and Abuse of the Label and the Concept	444
6.	Boca GrațIELa Dana	- The Gemba Walk – A Tool For Management and Leadership	450
7.	Boldureanu Gabriela	- The Creation of New Businesses in Romania	456
8.	Butnaru Iulia	- Reorganisations a Two-Way Road between Economic Drivers and Tax Planning	462
9.	Cerchia Alina Elena	- The Impact of New Technologies on Customer Relationship Management	468
10.	Chikhladze Niko , Valishvili Tea	- On the Issue of Tourism Potential of Kutaisi and Its Surrounding Area	474
11.	Chițescu Răzvan Ion	- Feedback as a Main Instrument of Management	479
12.	Chivu Maria Ramona	- The Road to Competitive Advantage must be Paved with a Respectful Attitude towards the Environment	486
13.	Constandache Mihaela, Nenciu Daniela - Simona, Condrea Elena	- Assesing the Degree of Customer Satisfaction Regarding Food Services Quality in President Restaurant of Mangalia	492
14.	Dinu Gabriel, Dinu Loredana	- Consumer Mind - A Real Black Box	497
15.	Drumea Cristina	- Emerging Labor Force and Specific HR Retention Approach in the Organization's Competitive Advantage Outline	502
16.	Hordău Anne Marie Andreea	- An Approach of Romanian Labor Force Including Emigrants and Romanian Diaspora	509

17.	Jugănaru Mariana, Jugănaru Ion-Dănuț	- Sustainable Development and its Influence on the Change of Consumer's Behaviour	514
18.	Lăzărescu Caius	- Postal Services Marketing	519
19.	Luca Florin-Alexandru, Filipeanu Dumitru, Cananau Mihaela	- The Management of Institutional Communication in the Public vs. the Private Sector	526
20.	Lupșa-Tătaru Florin Răzvan, Mărăscu-Klein Vladimir	- Increasing the Efficiency of Chamber of Commerce and Industry from Brasov by Using Information Technologies	532
21.	Malania Elisabed, Kochlamazashvili Lela, Kandashvili Teimuraz	- Prospects of Development of Dairy Products Market in Georgia	536
22.	Mateescu Mihaela, Muscalu Mihai Sabin	- Service Innovation and Markets. Direct and Reverse Implications	540
23.	Mogos Radu Ioan	- A Communication Platform Framework for E-Mail Marketing Using Model Driven Architecture	546
24.	Moraru Andreea-Daniela, Baca Eleonora	- Consumption Expenditure in Romania – between Present Constraints and Past Habits	552
25.	Munteanu Valentina	- Social Entrepreneur and Skills Profile	556
26.	Naghi Remus Ionuț, Preda Gheorghe, Para Iulia	- Organizational Consequences of Internal Marketing	560
27.	Nancu Dumitru	- Supply Chain Management – A Theoretical Approach	566
28.	Nancu Dumitru, Nancu Dorinela	- A Conceptual Model for the Analysis of Supply Chain Performance by Reducing Costs	571
29.	Neacșu Nicoleta Andreea, Madar Anca	- Services Quality in Catering Industry Case Study: Forest Restaurant - Sinaia	577
30.	Nenciu Daniela - Simona, Constandache Mihaela, Stanciu Anca - Cristina	- Direct Research on Marketing concerning the Accessibility Degree of Seventeen Makeup Cosmetic Products marketed by Company X, among Customers	581
31.	Nicodim Liliana, Tanase Gabriel-Iulian, Velica Marian	- Efficient Management in the Educational Process	586
32.	Nicodim Liliana, Bucata George, Tanase Gabriel- Iulian	- The New Organizational Culture	591
33.	Petac Eugen, Duma Petruț	- Some Aspects of Intrusion Detection in IoE	595
34.	Popa Adela Laura	- Dilemmas on Student's Place in Defining the Higher Education Institutions' Marketing Strategy	600
35.	Roșca Remus, Șipoș-Gug Sebastian	- The University as a Generator of Entrepreneurial Education	605
36.	Ruginosu Alexandra Teodora	- Assessing Mentoring Activities in the Management of Knowledge Based Organizations	611
37.	Rusu Sergiu, Isac Florin- Lucian	- Entrepreneurship and Small Business în Tourism	616
38.	Sarchizian Sergiu	- Romanian Companies Restructuring During the Crisis	621

39.	Tănase Mihaela	- The Role of Transformational Leadership in Knowledge-Based Organizations	625
40.	Tănase Mihaela	- Analysis of Leader's Characteristics on Performance in the Knowledge-Based Organizations	631
41.	Trașcă Elisabeta	- Strategies for Sustainable Development and Tourism in Central Dobrogea	637
42.	Utureanu Simona, Dragomir Cristina	- Review on Lean Tools used in Manufacturing Process Improvement (I)	642
43.	Zoltan Raluca, Vancea Romulus	- Informal groups in global work environment: group work or team work?	648

Subsection: Finance and Accounting

1.	Băcanu Mihaela-Nicoleta	- Romania from Connection to Disconnection between Taxation and Accounting - a Comparative Analysis of the Two Areas	655
2.	Bădescu Bogdan	- Exiting the Unconventional Monetary Policies	660
3.	Bobeș Florina-Maria	- The Current Situation of the Public External Audit Activity in Romania and Proposals for Improving the Activity	665
4.	Brad Laura, Ciobanu Radu, Dobre Florin	- Changes in Conservatism after the Adoption of the IFRS: Evidence from Romania	670
5.	Bumbescu Sorina Simona	- Analysis Models of Bankruptcy Risk	676
6.	Busuioc Witowchi Irina Raluca, Luca Florin Alexandru	- Basel III. How Far Have We Come?	682
7.	Caraiman Adrian-Cosmin	- Integrated ERP Systems at Trade Entities	687
8.	Caratas Maria Alina, Spatariu Elena Cerasela, Margaritti Doina	- The Accounting Option: Fair Or Favourable Image?	692
9.	Caratas Maria Alina, Spatariu Elena Cerasela	- Accounting Systems in the Organizational Culture Context	697
10.	Cioca Ionela Cornelia	- Analysis of Correlation between Gross Domestic Product and Value Added Tax in the European Union Countries	702
11.	Ciurlău Loredana, Căruntu Genu Alexandru	- Conceptual Approaches Concerning the Internal Control under the Conditions of a Global Economy	707
12.	Coroiu Sorina Ioana	- Monetary Policy of Quantitative Easing in United Kingdom	711
13.	Covrig Mihaela	- Equal Opportunities and Gender Equality: Some Considerations on Personal Loan and Insurance Markets	716
14.	Csatlos (Homorodean) Ana-Patricia	- Trends Specific to the Members States of the European Union on Individual Income Taxation	721
15.	Dănilă Alexandra	- Corporate Governance - Leading Factor of Firm Financial Performance?	728

16.	Dicu Roxana Manuela, Mardiros Daniela Neonila	- Provisions and Contingencies: Considerations Regarding Recognition and Measurement	733
17.	Dumitru Valentin Florentin	- The Implementation and Employment of the Information Technologies in the Romanian Companies	738
18.	Georgescu Cristina Elena, Radu Riana Iren	- The Provisions for the Risk of Loss in the Case of the Loans Granted by the European Banks	743
19.	Ghiță-Mitrescu Silvia, Duhnea Cristina	- IFRS 9's Impact on the Romanian Banking System's Provisions	748
20.	Grigore Marian	- Connection between the Significance Threshold and the Risk of Audit in Entities in the Constructions Field	754
21.	Grosu Maria, Mihalciuc Camelia	- Comprehensive Income Reporting by Listed Companies on the Bucharest Stock Exchange. Econometric Study	758
22.	Guni Claudia Nicoleta	- Theoretical Fundamentals and References on the Elaboration and Presentation of the Financial Situations	764
23.	Gust Marius	- Evolutions of the concentration degree in the Romanian banking system	769
24.	Ilie Margareta, Ilie Constantin	- The Actuals of Crowdfunding	774
25.	Iuga Iulia Cristina	- The Impact of the Exchange Rate Evolution on Romanian Exports	779
26.	Jinga Gabriel, Dumitru Mădălina	- Meeting Users' Information Needs through Integrated Reporting	785
27.	Lesconi-Frumușanu Nătălița-Mihaela, Marin Adreea-Mihaela	- The Perception of Professional Accountants on Management Accounting	791
28.	Lipară Daniel , Dănilă Alexandra	- Harmonization of Monetary and Fiscal Policies. Mix or Separation? An Overview of Romania's Economic Reality Between 2000 - 2013	797
29.	Margaritti Doina, Sirma Tomos	- How the Distribution System and the Granting of Drug Discounts, is an Influencing Factor for a Pharmaceutical Units' Financial Performance	803
30.	Mașca Ema	- The Continuity of Conservatism in the Standards Developed by the IASB	809
31.	Mașca Ema	- Accounting Conservatism - An Argument for Sustainable Businesses	815
32.	Mihălțan Delia Corina, Sălișteanu (Ștefan) Simona Florina	- Implications of Taxation on the Accounting of Results in NPOs	821
33.	Mocanu Florina, Istudor Ileana Iulia	- The Analysis of the Correlation Between the Sources of Funding, Performance and Risk Exposure of a Company	827
34.	Moraru Camelia, Popovici Norina, Ioniță Roxana	- A VAR Analysis of the Connection between Taxation and Economic Growth. Case Study: Romania	831

35.	Munteanu Irena	- Risk and Banking Performance: the Correlation between Credit Risk Ratio and ROA in the Romanian Banking System	836
36.	Murgea Aurora	- Capital Market and Happiness in United States	842
37.	Nichita Ramona-Anca	- Scrutinizing the Tax Compliance Puzzle via Tax Literacy	848
38.	Nicolae Traian Cristin	- The Accounting for Revenues and Impact of Fair Value	852
39.	Nitu Oana, Nitu Claudiu Valentin, Tileaga Cosmin	- Fiscal Behavior Patterns	858
40.	Nitu Oana, Nitu Claudiu Valentin, Tileaga Cosmin	- Health Insurance Related Leaves and Allowances: Romania vs Sweden	862
41.	Ofileanu Dimi , Chiriac Silviu Cornel Virgil	- Possibilities of Using Simple Random Survey in Audit	866
42.	Oros Olivera Ecaterina	- Expected Credit Losses - IFRS 9 and Basel III Moving towards Convergence?	872
43.	Piciu Gabriela Cornelia	- Implications of Bank Failures – Case Study:Daiwa Bank	877
44.	Roman Angela, Bilan Irina	- Bank-specific and Macroeconomic Determinants of the Quality of Bank Loans Portfolio in Romania and Bulgaria	881
45.	Sahlian Daniela Nicoleta	- Is Bancassurance Concept Profitable for the Banking and Insurance Field in Romania?	887
46.	Sălișteanu (Ștefan) Simona - Florina, Mihălțan Delia Corina	- The Importance of Managerial Accounting for Enterprise Management	893
47.	Trandafir Adina	- Effects of Direct Taxation in Romania on the Evolution of Business Environment	897
48.	Trandafir Raluca-Andreea	- Strategies for Improving the Economic and Financial Performance of the Hotel Companies in the Romanian Seaside Area	903
49.	Untaru Mircea	- Arguments for the Assessment of the Inventories at Net Realisable Value	907
50.	Vărzaru Anca Antoaneta	- The Relationship Between Performance Measurement Systems and Budgets	913
51.	Vlad Costică	- Cost Benefit Analysis, Modern Vision of the Project Investment Approach	918

**THE INTERNATIONAL CONGRESS:
ACCOUNTING CHALLENGES IN THE GLOBAL BUSINESS
ENVIRONMENT**

***Workshop: New trends in accounting and their implications for the global
business environment***

1.	Halep Maria	- The IFRS9 Standard: Assessment of the Impacts on the European Banking Industry	925
2.	Irimescu Alina Mihaela, Dumitru Graziella Corina	- Tip Taxation – Necessity or Inconvenience?	931
3.	Manea Marinela-Daniela	- Incursion in the Depreciation Testing of the Non-Cash-Generating Assets Belonging to the Public Sector	935
4.	Ofileanu Dimi	- Aspects Regarding the Application of Lean Accounting in Taking the Managerial Decisions	941