

TABLE OF CONTENTS

MODERN APPROACHES OF HIGHER EDUCATION MANAGEMENT - Pârvu Iuliana, Ipate Dragoş Mihai, Spiru Haret University	4
BRAND TYPOLOGY - A SOLUTION IN CONSTITUTING THE OPTIMUM ASSORTMENT OF A RETAILER - Sorin Prada, Remus Naghi, Monica Boldea, West University of Timișoara	10
EFFECTIVE NEGOTIATION STRATEGIES - Cătălina Radu, Academy of Economic Studies, Bucharest	16
ASPECTS OF EFFICIENCY BASED RESTRUCTURING IN BAKERY INDUSTRY - Andreea Săseanu, Academy of Economic Studies, Bucharest, Cezar Braicu, Spiru Haret University	22
THE MANAGEMENT OF EDUCATION AT THE BEGINNING OF THE 21 ST CENTURY: FROM TEACHING TO READ AND WRITE TO CONTINUOUS LEARNING - Mădălina Lavinia Țală, Ana Mihaela Pădurean, Delia Popescu, Academy of Economic Studies, Bucharest.....	27
INTEGRATED TOURISM DEVELOPMENT - Tanase Mihail Ovidiu, Nistoreanu Bogdan, Academy of Economic Studies, Bucharest	32
THE DEVELOPMENT OF HUMAN CAPITAL - Truța Ana, Al.I. Cuza University of Iași	38
THE QUALITY MANAGEMENT - AND THE FULFILLMENT OF CONDITIONS RELATING TO THE MAINTENANCE OF QUALITY - Mihaela Turof, Spiru Haret University of Constantza	42
UNDERSTANDING THE NUTRITIONAL LABEL – THE WAY TO A BALANCED DIET - Lelia Voinea, Academy of Economic Studies, Bucharest	48
THE FUNCTIONS OF FINANCIAL INTERMEDIATION - A SURVEY - Andrieș Marius Alin, Al. I. Cuza University of Iași	53
THE BASIC INSTRUMENT OF ACCOUNTING INFORMATIONAL SYSTEM IN THE PROCESS OF ASSISTING DECISIONS - Florin Boghean, Carmen Boghean, Stefan cel Mare University of Suceava	59

THE ROLE OF MANAGEMENT ACCOUNTING IN THE FIRM'S PRICING DECISIONS - Claudia Nicoleta Borsan, Georgiana Susmanschi, Spiru Haret University of Constanta.....	65
THE FINANCIAL LIQUIDITY - A COMPONENT OF THE FINANCIAL DIAGNOSIS - Irina-Ştefana Cibotariu, Ştefan cel Mare University of Suceava	70
THE COST OF CAPITALS AND THE FINANCIAL STRUCTURE OF AN ENTERPRISE - Irina-Ştefana Cibotariu, Ştefan cel Mare University of Suceava	74
ROMANIAN TAXATION POLICY IN THE CONTEXT: ROMANIA MEMBER STATE OF THE EUROPEAN UNION - Cîndea Diana Marieta, Lucian Blaga University of Sibiu, Popescu Anca Daniela, Bancpost Bucharest.....	80
GLOBALIZATION OF ACCOUNTING STANDARDS: A UNIQUE PERSPECTIVE - Ionica Holban (Oncioiu), Academy of Economic Studies Bucharest and Al. I. Cuza University of Iasi, Laura Sarac Aldea, Academy of Economic Studies Bucharest	87
THE RISKS OF FINANCING ENERGETIC PROJECTS - Isac Claudia, Răscolean Ilie, University of Petrosani.....	90
METHODS FOR AVOIDING THE DOUBLE IMPOSITION IN THE INTERNATIONAL CONVENTIONAL PRACTICE - Ispas Roxana, University of Craiova	96
AUDIT FIRM ROTATION AND AUDIT QUALITY - Maria Moraru, Dan Stirbu, West University of Timișoara	101
POSSIBILITIES TO CONTROL TAX EVASION - Popescu Anca, Bancpost Bucharest, Cindea Diana, Lucian Blaga University of Sibiu	106
GLOBALIZATION AND ITS IMPACT ON ROMANIAN LOCAL PUBLIC FINANCES - Gheorghe Voinea, Elena Rusu, Al. I. Cuza University of Iasi.....	112
THE CONTENT AND THE PERFORMANCE'S CHARACTERISTICS IN COMMERCE - Solomon Daniela Cristina, Dragomirescu Simona Elena, University of Bacău	119
THE ACCOUNTABLE-FINANCIAL SYSTEM OF THE FIRM'S FINANCIAL FLOWS - Spineanu-Georgescu Luciana,Spiru Haret University	123
AUDIT RISK, A KEY ELEMENT IN AUDITING ACTIVITY - Georgiana Susmanschi, Claudia Nicoleta Borsan, Spiru Haret University of Constantza	127

ASPECTS REGARDING OF QUALITY MANAGEMENT COSTS IN TOURISM - Zaheu Ioana, Gheorghe Camelia Monica, Ionescu Ștefan – Alexandru, Romanian-American University, Bucharest.....	133
COMPETITION POLICY AND CONSUMER PROTECTION – HOW RELATED ARE THEY ? - Gabriela Anghel, Ovidius University of Constanta.....	137
MONETARY POLICY IN ROMÂNIA - Anisoara Niculina Daschievici, Stefan cel Mare University of Suceava	140
POLYCENTRICITY IN DEVELOPMENT POLICIES: A VERSATILE CONCEPT - Bundă Nicoleta Ramona, Popovici Veronica , Ovidius University of Constanta	143
HACCP AND ISO 22000 IN RELATION WITH FOOD SAFETY POLICY - Elena Condrea - Ovidius University of Constanta, Crina Raluca Bucur, Dimitrie Cantemir University of Bucharest.....	149
THE DEMING PHILOSOPHY AND THE QUALITY AWARDS - Anca Stanciu, Elena Condrea ,Ovidius University of Constanta	154