



Ovidius University Annals
ECONOMIC SCIENCES SERIES
Volume XI, Issue 1
Year 2011

OVIDIUS UNIVERSITY PRESS

OVIDIUS UNIVERSITY ANNALS

ECONOMIC SCIENCES SERIE

Volume XI, Issue 1

2011

EDITORIAL BOARD

EDITOR in CHIEF:

- Professor, PhD. **Tiberius Dănuț Epure**, Dean, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania

EXECUTIVE EDITOR in CHIEF:

- Professor, PhD. **Elena Cerasela Spătariu**, Scientific Secretary, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania

MEMBERS:

- Professor, PhD. **Paolo Andrei**, Università degli Studi di Parma, Italy;
- Professor, PhD. **Stefano Azzali**, Università degli Studi di Parma, Italy;
- Professor, PhD. **Grigore Belostecinic**, Rector, ASEM Chișinău, Republic of Moldova;
- Professor, PhD. **Maurice Chenevoy**, Directeur de l’Institute Universitaire Professionalise, Universite D’Auvergne, Clermont 1, Clermont – Ferrand, France;
- Professor, PhD. **Jacky Mathonnat**, Vice Recteur de L’Universite D’Auvergne, Clermont 1, Clermont – Ferrand, France;
- Professor, PhD. **Ionel Bostan**, Faculty of Economic Sciences and Public Administration, “Stefan cel Mare” University of Suceava, Romania;
- Professor, PhD. **Viorel Cornescu**, University of Bucharest, Romania;
- Professor, PhD. **Victor Ploae**, Prorector, “Ovidius” University of Constanta, Romania;
- Associate Professor, PhD. **Costel Nistor**, Dean, Faculty of Economic Sciences, “Dunărea de Jos” University of Galati, Romania

SCIENTIFIC COMMITTEE:

- Professor, PhD. **Ion Botescu**, Pro-dean, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania;
- Professor, PhD. **Elena Condrea**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania;
- Associate Professor, PhD. **Sorinel Cosma**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania;
- Associate Professor, PhD. **Ramona Gruescu**, Faculty of Economics and Business Administration, University of Craiova, Romania;
- Associate Professor, PhD. **Marian Ionel**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania;
- Associate Professor, PhD. **Simona Utureanu**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania;
- Lecturer, PhD. Student **Victor Jeflea**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania

EDITORIAL SECRETARIES (Secretary Editor, Translator, Technical Editor):

- Lecturer, PhD. **Cristina Duhnea**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania;
- Lecturer, PhD. **Cătălin Ploae**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania
- Teaching Assistant, PhD. **Gabriela Gheorghiu**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania;
- Teaching Assistant, PhD. Student **Dorinela Cusu**, Faculty of Economic Sciences, “Ovidius” University of Constanta, Romania

TABLE OF CONTENTS

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
1.	Aceleanu Mirela Ionela	Informal Employment in Romania in the Actual European Context	1
2.	Achim Monica-Violeta, Pinteana Mirela-Oana, Borlea Sorin Nicolae	Social and Environmental Performance - New Dimension of Performance in the Context of Sustainable Development	7
3.	Achim Sorin Adrian, Souca Marius-Ionuț	Detectors For Financial Statement Fraud	13
4.	Achim Sorin Adrian, Souca Marius-Ionuț	The Relation between Corporate Governance and Financial Statement Fraud	19
5.	Achimescu Georgeta, Verisan Cristina Alina	Aspects of the Financial Analysis	24
6.	Achimescu Georgeta, Verisan Cristina Alina	The Financial Diagnostic – Profitability and Risk	29
7.	Adediran Olanrewaju Adewole	Human Development and Poverty Reduction in Nigeria: an Assessment of Millennium Development Goals (1990-2010)	34
8.	Agoston Simona, Puia Ramona	The Semantic Dynamics of the Intellectual Capital Concept	46
9.	Aivaz Kamer-Ainur	Some Aspects Regarding the Relationship between the Exchange Rate and the Interest Rate	52
10.	Aivaz Kamer-Ainur, Reșit Iren	The Effects of the Environmentally Caused Issues on the Global Economy	56
11.	Albu Gina	Partnership Between the U.S. and the E.U. through the Doha Round Agenda	60
12.	Albu Gina	New World Order – Perspectives to Achieve	65
13.	Alexandru Georgiana, Constantin Nicolae Vasile	Internal Audit – Pillar of Corporate Governance	69
14.	Amarandei Cristina Mihaela, Postolachi Andrei Teofil	Political Risk and Foreign Investment	73
15.	Amarandei Cristina Mihaela, Postolachi Andrei Teofil	2020 EU Agenda – A New Lisbon Strategy	79
16.	Andreiana Andreea, Dima Niculina, Alexe Adrian Gheorghe	Rural Tourism and Sustainable Development	84

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
17.	Anechitoae Constantin, Grigoruț Cornel, Grigoruț Lavinia-Maria	The Seniority Principle and the Conversion Principle in the Defense of the Community Trademark	89
18.	Anghelache Gabriela-Victoria, Olteanu Ana-Cornelia, Radu Alina-Nicoleta	Capital Requirement under the Three Approaches for a Credit Institution in Romania	94
19.	Antoși Ionuț, Ilie Constantin, Ilie Margareta	The Transfer of Human Resources Management Practices Within Romanian Companies	100
20.	Anton Sorin Gabriel Diaconășu Delia Elena	Development of Exchange-Traded Derivatives Markets in Selective Central and Eastern European Countries	104
21.	Asalos Nicoleta, Georgescu Cristina Elena	Economic and Accounting Issues Regarding Business Combination	110
22.	Asandei Mihaela, Micuda Dan	The Importance of the Service Delivery Process in Achieving High Customer Satisfaction in Banking Services Industry	115
23.	Avădanei Anamaria	A Comparative Analysis of Corporate Governance Structures in Europe, USA and Latin America	120
24.	Babucea Ana-Gabriela, Răbonțu Cecilia Irina	Analysis of Territorial Disparities Using Two-Way Dispersional Analysis	127
25.	Băeșu Camelia	Management an Inexhaustible Resource of Development in the Context of Globalization of Firms' Activities	131
26.	Băeșu Camelia	Global Managers' Role in Determining and Implementing the Firm Strategies	136
27.	Bălăceanu Valeria Arina	Attracting Customer Banking and Quality Assurance Services and Banking Products	141
28.	Bălăceanu Valeria Arina	Banking and Financial Markets in the New Economy. Impact of the Financial Institutions Banking	147
29.	Bălan Ana Maria	Unemployment, a Phenomenon of Global Imbalance. The Evolution in Romania in the Last 20 Years	153
30.	Bălan Ioana	Intangible Assets – Important Resources or Barriers in the Development of the Organisations?	159

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
31.	Bălan Ioana	The Architecture of the Business Intelligence Component in the Context of the Information System for Assisting the Decisions within the Wood Exploitation and Processing Companies	164
32.	Bălan Ioana	The General Architecture of the Integrated Information System of Assisting the Group Decisions for the Organizational Performance Management	168
33.	Barbu Cătălin Mihail, Meghișan Flaviu	Decision-Making: Art or Science?	173
34.	Berică Corina	The capacity of Absorbing the Structural Funds. Romania vs. Bulgaria	179
35.	Bilan Irina	Budgetary Policy Rules and Their Efficiency in Limiting Public Debt's Proportions in EU Member States	185
36.	Boca (Rakos) Ileana – Sorina, Vatasoiu Cristian Ionel	Managerial Accounting Principles and Cost Calculation Used by Economic Entities in the Coal Mining Industry	191
37.	Boghean Cristina Iuliana	Qualities and Requirements of the Financial – Accounting Information	196
38.	Boghean Cristina Iuliana	From the Standardization to the Internationalization of the Accounting Information	200
39.	Bologa Gabriela, Urziceanu Ramona-Mihaela	The Objectives of Lisbon Strategy for Research, Development and Information Society. Examples in North West Region	203
40.	Boriga Radu, Dăscălescu Ana Cristina	A Novel Pseudo-random Bit Generator Based on some Transcendental Chaotic Systems	208
41.	Borza Mioara, Tălmăciu Mihai	Considerations Regarding the Reduction of Rural-Urban Disparities in the Developing North-East Region: Study on Iași Metropolitan Area	213
42.	Bosie Irina	Analysis of Fiscal Decentralization in the Context of Modern Governance	219
43.	Bosie Irina	The Link Between Decentralization and Public Budgets	223

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
44.	Bostan Ionel, Socoliuc Marian, Grosu Veronica	An Empirical Perspective on Acknowledging the Relationship between the Economic-Financial Communication and the Cost of Capital	227
45.	Botea Elena Mihaela, Sahlian Daniela Nicoleta, Stănilă Oana Georgiana	Insurance Risks – Hedging Techniques	232
46.	Botea Elena Mihaela, Sahlian Daniela Nicoleta, Stănilă Oana Georgiana	Techniques Used for Risk Measuring in the Insurance Field. Risk Management	236
47.	Botescu Ion, Negoescu Gheorghe	The Controversial Activity of Multinational Companies	242
48.	Bradu Cosmina Paula	Corporate Social Responsibility (CSR) - a Theoretical Approach	247
49.	Bran(Stan) Nicoleta Cornelia, Mărgărit (Stănescu) Sorina- Geanina, Drăgulescu Rodica	Interest and Role of the Economic and Financial analysis in the System of Management Sciences	252
50.	Bran(Stan) Nicoleta Cornelia, Mărgărit (Stănescu) Sorina- Geanina, Drăgulescu Rodica	Actual Tendencies of the Relation Between Accounting and Financial Analysis	257
51.	Braşoveanu Florica, Lisievi Brezeanu Alexandru Petru	The Procedure for the Approval of Activities with Economic and Social Impact on the Environment	261
52.	Breuer Adela, Lesconi Frumuşanu Mihaela, Jurchescu Dorel	The Accountant Instrumentation of the Tangible Fixed Assets for the Companies in the Construction Field	265
53.	Brunello Adrian	Brands and Brand Equity	270
54.	Bucur Ion, Duşmănescu Dorel, Bucur Cristian	Aspects of Social Policy in Romania in the Context of EU Integration	276
55.	Bucur Ion, Duşmănescu Dorel, Bucur Cristian	Exchange Rate – a Tool to Influence Economic Life	281
56.	Bucur Iulia Andreea, Mircea Mirela Cristina	Absolute Convergence: the Main Challenge in the Enlarged European Union	285
57.	Bujor Anca Liliana	Quality Management Impact upon Human Resources Development	291

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
58.	Bundă Ramona	Mentality and Paradigmatic Shifts Needed for Building a Global Quality Culture in Formal Education	296
59.	Butnaru Gina Ionela, Bălan Ana Maria	The Corporate Social Responsibility Theory in the Context of Globalization	301
60.	Butnaru Gina Ionela	Performance, Efficiency and Efficacy – Approach for an Economy Based on Knowledge	306
61.	Cazan Doinița, Cucoș Alina-Florentina	The Evolution of the Purchasing Power in Corelation with the Prices	311
62.	Călean Ioana	„Value” in Economic Theory and Practice	314
63.	Călin Mariana Floricica	Consumer Behaviour in Time of Economic Crisis	319
64.	Călin Mariana Floricica	Why the Tourist Chose the Romanian Coast ?	323
65.	Căruntu Constantin, Lăpăduși Mihaela Loredana	Net Present Value Criterion – Important Factor in Validating the Efficiency of an Investment	327
66.	Chelai Ozten	A Hybrid Architecture for Context-Aware Systems	332
67.	Chindriș-Văsioiu Oana, Pană Cristian	Regional Development Policy in European Union	338
68.	Chindriș-Văsioiu Oana, Pană Cristian	Impact of Globalization on Business	343
69.	Chiru Codrin	The Marketing vs. R&D Dilemma in the Romanian Soft Drinks Industry and Implications on Consumer Health	348
70.	Ciobotea Adina, Oacă Sorina Cristina	Assets and Liabilities Management – Concept and Optimal Organization	354
71.	Ciobotea Adina, Oacă Sorina Cristina	Investment Decisions in the Romanian Pension Funds	359
72.	Ciocan Elisabeta	Views Regarding Floods in the Desnățui Plain and their Effects upon Agriculture	363
73.	Ciorășteanu Gianina, Vechiu Camelia, Morozan Cristian	Actions of Companies and Customers on the Financial Leasing Market in Romania	368

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
74.	Ciote Cristina Steliana	Actual Financial Crisis - A New Phase of Economic Cycles	373
75.	Ciote Cristina Steliana	EU Actions and Progresses in Terms of Climate Change and Energy Policies	379
76.	Ciotină Daniela, Fădur Cristina-Ionela	Mergers and Acquisitions – an Incipient Field in Romania	385
77.	Ciuchete Stela Georgiana, Gheorghe Camelia Monica	Tendencies in Tour - operator’s Distribution Channels Portfolio	390
78.	Ciuraru-Andrica Cristina	The Public Pensions System, Where To?	394
79.	Ciurlău Loredana	The Ways to Combat Tax Evasion in Romania in Conditions of the World Economic Crisis	398
80.	Cîndea Moise, Durdureanu Corneliu, Ciurariu Gabriela	Significant Historic Reference Points on Accountancy at Global Level	401
81.	Cîrnu Doru, Todoruț Amalia Venera, Banța Victor	Quality and Performance in Public Administration	407
82.	Coca Veronica	A Hayekian Economic Model of Thinking	413
83.	Codreanu Carmen Mariana	Can SMEs Promote Sustainable Development?	417
84.	Codreanu Carmen Mariana, Costuleanu Carmen Luiza	Relationship Between University and Entrepreneurial Capacity of Students	420
85.	Codreanu Diana-Elena, Popa Ionela	Place of OLAP Technology in Data Warehouse	425
86.	Condrea Elena, Stanciu Anca, Mirea Marioara	Some Useful Information to Improve the Insertion of the Work Market Process to Students in “Statistics and Economic Foreseeing, and Economic Informatics”	429
87.	Constantin Nicolae Vasile, Alexandru Georgiana	Internal Audit and Risk Management	434
88.	Cosma Sorinel	The Status of Women in the History of Economic Thought	438
89.	Cosma Sorinel	Water as a Global Public Good	443

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
90.	Coștuleanu Carmen Luiza	Quantification and Reflection of Economic Operations with Goods and Services in National Accounts	447
91.	Crăciun Bucur Matei	The Efficiency of Applied Strategy Management Based on Knowledge	451
92.	Crăciun Bucur Matei	Knowledge Management. Synergy Between Theory and Practice	458
93.	Crăciun Liliana	From Economic Growth to Sustainable Development in a Globalized World	463
94.	Crețu Laura	Changes Management Accounting Faces in the Knowledge based Economy	467
95.	Cristea Doina	Marketing Strategies in Tourism	472
96.	Cristea Doina	Stages of Organizational Change	478
97.	Cristian Elena Raluca, Pădurețu Elena	The Implications of the Migration Phenomenon in Romania	483
98.	Cristian Ovidiu Ștefan	Divergent Economic Growth and Employment Conditions Within the Euro Area	489
99.	Croitoru Daniela	Conflicts of Interests between Actors Involved in the Corporate Restructuring	496
100.	Croitoru Daniela	Foreign Direct Investments on the Economic Crisis Background	501
101.	Croitoru Gabriel, Badea Leonardo, Radu Valentin	Mathematical Approach of an Oligopol Model	505
102.	Curețeanu Radu, Isac Florin Lucian, Rusu Sergiu	Opinions on the Importance of Knowledge Management	511
103.	Cușu Dorinela, Horga Maria Gabriela, Ionescu Alexandra	Emotional Intelligence in Leadership	515
104.	Cușu Dorinela	Economic Sizing Stock Production in the Economic Entities	520
105.	Dan Gheorghe	Goods Distribution and Logistics in the Current Economic and Financial Crisis	525
106.	Danciu Aniela-Raluca, Goschin Zizi	A Multiple Regression Model for Country Risk Assessment for European Countries	529

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
107.	David Delia, Pojar Daniela, Dumiter Florin Cornel	Trends Regarding the Romanian Banking System	535
108.	David Delia, Pojar Daniela	The Global Economic Crisis... Is This the Beginning of a Large Recession?	541
109.	Dăneci-Pătrău Daniel	Staff Policies in Rail Transport	547
110.	Dăscălescu Ana Cristina, Boriga Radu	A Novel Pseudo-random Bit Generator Based on a New Couple of Chaotic Systems	553
111.	Deceanu Liviu, Rovinaru Flavius	Country Risk in the Post-Crisis Landscape	559
112.	Demian Gabriela, Joldoș Ana Maria, Pintilie Corneliu	Creativity in Business Ethics and Financial Accounting of the Romanian Organizations	565
113.	Dicu Roxana-Manuela	The Balanced Scorecard – System of Indicators for the Assessment of Intellectual Capital	572
114.	Dima Niculina, Andreiana Andreea, Popescu Delia Mioara	Theoretical Approaches Regarding the Management of Museum Resources	577
115.	Din Alina Valentina, Meghisan Flaviu	The Impact of Globalization about the Capital Market	583
116.	Din Alina Valentina, Diaconu Mihaela	Combating Tax Evasion Between Legality and Illegality in Romania	588
117.	Dina Paul, Teliceanu Viorel Gabriel, Chiriac Marius	Individual Career Planning	594
118.	Dinculescu Elena –Silvia, Buican Monica	The Role of Risk Management in Banking Institutions Activity	598
119.	Dindire Laura, Munteanu Andreea	Descriptive Study of the Promotional Communication Systems Successfully Applied in Banking Institutions	601
120.	Dindire Laura, Munteanu Andreea	Global Trends in Advertising Campaigns – Integration of Social Media	605
121.	Dinucă Claudia Elena	The Process of Data Preprocessing for Web Usage Data Mining through a Complete Example	610

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
122.	Dinucă Claudia Elena	E-Business, a New Way of Trading in Virtual Environment Based on Information Technology	613
123.	Dionisie Cristina	Training of Eco-skills for Development of Sustainable Business	617
124.	Dionisie Cristina, Diaconu Mihaela	Demands in Educational Management Strategies for Management Skills Training	622
125.	Dobranschi Marian	Public Indebtedness in Developing Countries: Romanian Case	628
126.	Dobre I. Claudia	Merger Trends and Assessment in the Midst of a Financial Crisis	633
127.	Dobre Elena	Performance Management of International Reserves of National Bank of Romania in Actual Crisis Period	639
128.	Dobre Mihaela Hrisanta	Ethnicity Discrimination in Romania's Labour Market	646
129.	Dragomir Lucia Mariana, Varga Melinda, Dragomir Constantin	The Knowledge Based Organisation – A Major Challenge of the 21st Century	652
130.	Dragomir Lucia Mariana, Varga Melinda, Dragomir Constantin	Tax Evasion and Underground Economy: Challenges of the Contemporary World	656
131.	Dragomirescu Simona Elena, Solomon Daniela Cristina	Activity Based Costing versus Traditional Technique	660
132.	Dragu Gabi Georgiana, Marinescu Desiree	Energy Efficiency Contracts – A Challenge for Public Institutions	665
133.	Dridea Catrinel Raluca	Perspective for the Development of Romanian Cultural Events	671
134.	Duca Florinița	Financial Performance and Social Responsibility: Romanian Scenario	675
135.	Ducu Corina Maria, Mărăcine Mihaela Simona, Chirilă Camelia	Coordinates and Approaches in the Practice of Internal Audit	678
136.	Dudian Monica, Trașcă Daniela Livia	The Importance of Sovereign Rating for Romania in the Crisis Context	680
137.	Dugan Silvia, Pepenel Madelaine-Lorelai	Factoring, a Financing Alternative for Romanian Exporters During Crisis	688

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
138.	Duhnea Cristina, Ghiță-Mitrescu Silvia	EU funds absorption in Romania through Sectorial Operational Program for Human Resources Development between 2007 and February 2011 – an analysis	690
139.	Dumitrașcu Elena, Mărunțelu Liliana	Communication Analysis for a Tourism Enterprise	696
140.	Dumitrescu Adelina	The Efficiency of Internal Public Audit Activity for the Local Public Administration	702
141.	Dumitru Franca	Opportunities for Upgrading the Local Community Budget	706
142.	Dumitru Franca	The Specifics of Expenditures' Execution at Public Institutions of Culture	711
143.	Durdureanu Corneliu, Cîndea Moise	Performance Audit and its Role in Improving the Management	715
144.	Duțu Mihaela	The Aesthetical and Utilitar Categories in the Consumption Society	720
145.	Enescu Roxana, Voroneanu Constantin-Bogdan	A Brief Analysis of Financial Architecture of European Union and Romania from Single Market Perspective	724
146.	Filip Alina, Pleșea Doru, Moise Daniel	Relationship Marketing: Conceptualization and Main Economic Fields of Implementation	730
147.	Florea (Ionescu) Dumitrița, Larion Alina	The Local Autonomy in the European Integration Processing	735
148.	Florea (Ionescu) Dumitrița, Ungureanu Ciprian, Larion Alina	The Concept of Citizenship in the Public International Law	740
149.	Florea Gheorghe	Measurement and Appraisal in the Accounting System of the Economic Entities of Romania	746
150.	Florea Gheorghe	Some Aspects Concerning the Statement of the Cash-Flow Within the Public Entities	750
151.	Florea Ianc Maria Mirabela, Florea Ianc Maria Claudia	The Role and Importance of the National Civil of Social Insurance in Romania	754
152.	Florea Ianc Maria Mirabela, Florea Ianc Zaharica	The Insurance Risk Transfer as a Tool	757
153.	Frunză Ramona	The Corporate System in Some European Countries – a Comparative Approach	759
154.	Gavrilescu Liviu	Cultural Influences on Management Ethics	766

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
155.	Gavrilescu Liviu	Moral Norms in Management Ethics	772
156.	Gădău Liana	The Normalization Process of Recognition of the Elements in the Financial Statements. The Credibility and Relevance of Information	778
157.	Geambazi Petris	Leasing versus Bank Loan a Comparative Analysis in Terms of Tax Effects	782
158.	Georgescu Cristina, Asaloş Nicoleta	The Usability of the Dashboard and of the Balanced Scorecard in the Context of Decision Making	788
159.	Georgescu Maria – Andrada, Murgescu Dana Mihaela	The Romanian Property Taxation System	792
160.	Gheorghe Camelia Monica, Ciuchete Stela Georgiana	Transport Time in Tourism... a Value or a Cost?	799
161.	Gheorghe Dumitru	The Financial Statements, Synthesis of the Compromise between the Accuracy of Enterprise Activities and the Handling of Accounting Information's	804
162.	Gheorghiu Gabriela, Gheorghiu Liviu, Anghel Ion	Development of the Romanian Legal Framework in the Field of Consumer Protection in the Context of EU Integration	810
163.	Gherman Liliana Victoria	The Permanent Development of the Human Resources	814
164.	Ghiba Nicolae	The Relationship between Productivity and Relative Prices in Romania (Balassa-Samuelson Internal Mechanism)	819
165.	Ghiţă-Mitrescu Silvia, Duhnea Cristina	Credit Institutions – Actors on the Romanian Capital Market	824
166.	Golea Pompiliu, Balogh Petru	Economic Versus Social- Economic Efficiency Assessment Criteria	830
167.	Golea Pompiliu, Balogh Petru	Services Cost Analysis Under Risk	835
168.	Gorobievschi Svetlana, Nădrag Lavinia	Worldwide and European Methods for Assessing Living Standards	839
169.	Goschin Zizi, Danciu Aniela-Raluca	Understanding the Efficiency of R&D Investments from the Aggregate Production Functions Perspective	846
170.	Gotcu Cezar Augustin Vasile	Credit Insurance, Fluidization Level of Exchange of Goods	850

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
171.	Grec Aurica, Roşu Alexandra	Eco-Marketing - a 3 rd Millennium Premise for the Commercial Practice and Business Pattern Development	855
172.	Grigorescu Adriana	The Regions of Economic Development and Categories of Activities	860
173.	Grigorescu Adriana, Odagiu Cristian	Managerial Functions: Leverage to Improve Performance Indicators	867
174.	Grigoruţ Cornel, Anechitoae Constantin, Grigoruţ Lavinia-Maria	The International River Law Supporting the Development of Global Economy	874
175.	Grosu Maria	Corporate Responsibility and Control Risk	878
176.	Gruian Claudiu-Marian	The Link Between Company Competitiveness and Financial Performance	884
177.	Gruian Claudiu-Marian	Corporate Governance Practices that Positively Influence Company's Financial Performance	890
178.	Gudan Paulina, Oprea Margareta	Credit Risk and the Change in Fair Value	896
179.	Gudan Paulina, Oprea Margareta	Financial Instruments. Nature and Extent of Risks	900
180.	Gudei Corina Simona Creţoiu Raluca Ionela	Production of Organic Beekeeping – an Area of Interest of Romanian Export	903
181.	Guni Claudia Nicoleta	The Informational Limits of the Profit and Loss Account in Accurately Portraying the Company's Performances	906
182.	Guni Claudia Nicoleta	Income and Expenditure – Factors Influencing the Company's Financial Performance	909
183.	Hagiu Alina	Models of Credit Risk Measurement	912
184.	Hagiu Alina	The Evolution of the European Car Industry in the Context of the Economic Crisis	918
185.	Haller Alina-Petronela	Alvin Toffler's Acceptance about the Society on the Millenniums Threshold and Its Determinant Factors	925
186.	Haller Alina-Petronela	Main Determinants of Living Standard in Modern Society	930

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
187.	Haralambie George Alin	Community Budget Financial Instrument of EU	937
188.	Herciu Mihaela, Ogrea Claudia	Study Regarding FDI Flows and International Competitiveness in European Union Countries	943
189.	Horodnic Adrian Vasile, Mazilu Sorin	The Core-periphery Pattern. Methods to Measure the Peripherality	948
190.	Humă Elena	Mergers&Acquisition Market in 2010	955
191.	Iacob (Ciobanu) Nicoleta - Magdalena	Data Distribution Techniques in Distributed Databases	959
192.	Iacob (Ciobanu) Nicoleta - Magdalena	Distributed Transactions in Transnational Companies	963
193.	Iamandi Irina-Eugenia, Constantin Laura-Gabriela	Theoretical and Practical Overview of ISO 26000 – Social Responsibility Application at the European Level	967
194.	Ignat Raluca	Comparative Study of Agro-Food Sector in Romania and EU-27	973
195.	Ilie Constantin, Ilie Margareta, Antohei Ionut	Economical Questions Raised by the Last Economic Crisis	978
196.	Iluț Bogdan, Chirleşan Dan	A Single European Corporate Governance Model – an Overview	982
197.	Ionică Maria, Petrescu Eva-Cristina, Petrescu Marian	Methods of Forecasting the Market Evolution Case Study on the Romanian Insurance Market	987
198.	Ioneci Mihaela, Mîndreci Georgiana	The Implementation of the Phillips Curve to Romania's Realities	993
199.	Ioneci Mihaela, Mîndreci Georgiana	Population Ageing and Its Effects on the Pension System	997
200.	Ionescu Alexandra	Analysis on the Evolution of Public Expenditure Financed by the State Budget Law of Romania	1001
201.	Ionescu Gr. Ion	A View of Capital Market Internationalization Bank Wave Mergers and Acquisitions	1006
202.	Ionescu Gr. Ion Pacea Otilia	Shipping Marketing and Management	1011

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
203.	Ionescu Iancu Octavian	Financial Auditor's Professional Judgement and Challenges Faced in a Global Audit Environment	1016
204.	Ionescu Iancu Octavian, Turlea Eugeniu	Personal Factors That Influence Audit Manager's Risk Behaviour	1020
205.	Ionescu Ionel Eduard, Oprea Cristian Constantin	Financial and Macro-Economic Views of the Mondial Economic Crisis	1023
206.	Ionescu (Eftene) Nicoleta, Mihai (Andreescu) Gabriela, Uta Tatiana	The Global Economic Crisis, Deglobalisation and Recovery	1028
207.	Ionescu Romeo	The Impact of the Global Crisis on the European Labour Market. Case Study: the Labour Markets of Spain and Romania	1034
208.	Ioniță (Nistor) Nicoleta, Ioniță (Predescu) Lorena	European Accounting Normalization between Directives and IFRS Standards	1039
209.	Ioniță Roxana, Pîndiche Elena	Strategies for Tourism Development in Coastal Spas, Nationally and Internationally	1045
210.	Iovițu Mariana, Iliescu Elena Mihaela	Country Risk- an Externality of the Globalization Process	1050
211.	Ispas Roxana, Simion Dalia, Pătruțescu Monica	The Impact of the Economic Crisis on the Public Debt of Romania	1056
212.	Istrate Luminita Gabriela	Fiscal Levers Meant to Attenuate the Effects of Crisis and to Support Economic Revival under the Conditions of the Financial Markets Imbalance	1061
213.	Istrate Mihai	Concept of Web Usage Mining	1067
214.	Istrate Mihai	Web Mining Techniques for E-Commerce	1072
215.	Istudor Ileana Iulia, Mocanu Florina, Predescu Lorena	Opinions and Controversy regarding Fair Value	1076
216.	Jaliu Dragoș	Reimbursement Mechanism for the ESF Projects in Romania. Case Study: SOP HRD 2007-2013	1082
217.	Jeflea Antoneta	The Lattice of Filters of a Pseudo BL-Algebra	1086

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
218.	Jeflea Victor	Performance Indicators in the Customer Relationship	1090
219.	Jeflea Victor	CRM Information System in the Insurances Field	1093
220.	Judeu Viorina Maria, Brăiloiu Liviu, Bujdoveanu Aurica	A Synthetic Form of A Public Policy Implementation and the Exogenous Factors that Determine the Performance of a Policy	1097
221.	Judeu Viorina Maria, Caraman Tania, Teliceanu Claudiu Daniel	The Evolution of European Union Regional Policy – Social, Political and Economic Arguments	1101
222.	Jugănaru Ion Dănuț, Jugănaru Mariana	Clusters in Romanian Tourism	1107
223.	Jugănaru Mariana, Jugănaru Ion Dănuț, Moraru Andreea	Clusters and Regional Development Strategies	1112
224.	Jușcu Nicolae Cristian	Methodology of Economic Assessment of Corporate Finance Management Effectiveness	1117
225.	Kardoș Mihaela, Zegrean Adela	The Opportunity of Joint Venture Strategies in the Present Economic Context	1120
226.	Lache Cătălina	Human Resource Planning	1124
227.	Lazăr Cristina, Epure Dănuț Tiberius, Spătariu Elena Cerasela	Digital Economy Impact on Society	1131
228.	Lazăr Patrick	International Regulation of the Right to Life	1134
229.	Lăpăduși Mihaela Loredana, Căruntu Constantin	Logistics Platforms – Optimization Factor of Transportation and Distribution Processes	1139
230.	Leon Ramona – Diana	Early Warning System – a Strategic Instrument for Turbulent Times	1143
231.	Lesconi Frumușanu Mihaela, Breuer Adela, Jurchescu Dorel	Supervision of Applicants of the Structural Funds Finance Projects	1149
232.	Lipară Daniel	An Empirical Study Regarding the Impact of Foreign Direct Investments over the Gross Domestic Product of Central and Eastern Europe Countries	1154
233.	Lipară Daniel	Why Is Human Capital a Driver for Economic Growth?	1160

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
234.	Lisieviți Brezeanu Alexandru Petru, Brașoveanu Florica	The Role of Local Government Waste Management	1166
235.	Lobonț Oana-Ramona	Highlighting the Response of Real Economy to the Changes of Fiscal Policy Variables. The Romanian Case	1170
236.	Lobonț Oana-Ramona	The Coordinates of Good Governance between Design, Proportions and Guidelines	1176
237.	Manea Ioana Livia, Oboroceanu (Popa) Anda	The Politics of Ethical Consumption	1181
238.	Manea Marinela – Daniela	Replacement Value - Representation of Fair Value in Accounting. Techniques and Modeling suitable for the Income Based Approach	1187
239.	Manole Victor Istudor Nicolae	Food Security in Romania	1193
240.	Mara Eugenia Ramona, Roiban Iosif, Sabău-Popa Claudia Diana	Indirect Tax Burden and Consumption in the EU Member States	1202
241.	Marcu Niculina	The Purpose of the Information Accounting System for the Process of Taking Investment Decisions	1208
242.	Marcu Niculina	Objectives and Principles in the Statutory Audit	1213
243.	Marin Camelia, Voiculeț Alina, Sima Isabella	Agriculture - Sustainable Development Component of the South - West Oltenia Region	1218
244.	Marinaș Marius-Corneliu, Socol Cristian, Socol Aura-Gabriela	Estimating the Beveridge Curve of Romania between 2004 and 2010	1222
245.	Marinescu Desiree, Dragu Gabi Georgiana	Critical Aspects in Evaluation of Infrastructure Projects Submitted for Financing under European Programmes in Romania	1228
246.	Marinescu Paul, Săseanu Andreea, Toma Sorin George	Leadership: the Engine of Adaptive Change in Education	1234
247.	Marinov Georgi, Levkova Irena	Posttransition Word Associations of Bulgarian Students – a Comparison to the 1980s Norms	1240

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
248.	Mateescu Mihaela, Suba Gabriela, Glod Alina	Financial Tool for SME Competitivity Increase	1244
249.	Mathur Somesh Kumar	Trade Performance in CSG of ESCAP Member Nations and Some Regional Groups in the Region	1249
250.	Mathur Somesh Kumar	Trade Analysis of CSG subcategories for Regional Groups and Some Selected Member States of ESCAP ¹ in 2002-2008	1264
251.	Maşcu Simona, Marcean Dana-Elena	Specific Features of the Current Economic Recession in Japan and Ways of Managing It	1280
252.	Mazilu Sorin, Horodnic Adrian Vasile	Regional Development in the Creative Age	1284
253.	Mărăcine Mihaela Simona, Ducu Corina Maria	Entrepreneurship – Requirement and Necessity of the Current Economic Context	1288
254.	Mărginean Silvia	How Globalized Is Romania? New Challenges in Measuring Economic Globalization	1292
255.	Măruţelu Carmen Liliana, Dumitraşcu Elena	Models of the 21st Century Learner	1298
256.	Micu Angela Eliza, Iacob Doina	The Development of Mixed Portfolios Using Risk Covering Strategies	1303
257.	Micu Angela Eliza	The Elaboration of the Mixed Portfolios by Using Complex Strategies of Options Trading	1309
258.	Micuda Dan, Asandei Mihaela	Innovation Typologies in the Financial Services Sector: Limits and Implications	1315
259.	Mihai Gabriel, Mareş Marius Daniel	E-Government Portal. Main Instrument for Electronic Services Delivery	1321
260.	Mihai Gabriel	E-Governance and New Communication Instruments	1324
261.	Mihai (Andreescu) Gabriela, Ionescu (Eftene) Nicoleta, Uta Tatiana	Utilisation of Cost Type Information in Decision Making Process - Approaches on Public Establishments	1329
262.	Mihalache D. Arsenie-Samoil	The Audit of Accounting Information System Infrastructure	1333
263.	Mihalache D. Arsenie-Samoil	Security of the Accounting Information System Infrastructure	1339

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
264.	Mihuț Ioana Sorina	The Impact of Inflation Rate upon Interest Rate in Romania	1346
265.	Militaru Cezar, Pavel Adina	The Implications of the Bologna Process on the Romanian Higher Education System	1351
266.	Militaru Mădălina	Economic Crisis - Implications and Perspective on the European Economy	1357
267.	Minciu Rodica, Băltărețu Andreea, Popescu Delia	Current Issues Concerning Management of Protected Areas	1363
268.	Minciu Rodica, Pădurean Mihaela, Hornoiu Remus	Methods of Assessment of Tourism Impact in Protected Areas	1369
269.	Mircea Mirela Cristina, Bucur Iulia Andreea	Path to Achieve Global Convergence	1376
270.	Moise Elena, Dârzan Mihaela	Intensification of Disparities between New Member State – Consequence of Capital Flow	1381
271.	Moise Elena, Dârzan Mihaela	Consumer Behavior – A Consequence of Economic and Social Changes	1386
272.	Moise-Țiței Adina, Mițac Mirela Claudia	The Evolution of Romania' Balance of Payments Current Account and of Romania' External Debt between 2007 and 2010	1390
273.	Moise-Țiței Adina, Mițac Mirela Claudia	The Effects of the Present Crisis on the Romanian Banking System	1395
274.	Moldovan Nicoleta–Claudia	Economic Competitiveness: A Theoretical Overview	1400
275.	Moraru Camelia, Popovici Norina, Strâmbeanu George	Sales Management in Small Business	1405
276.	Moraru Maria	Introduction in the Accounting Systems Convergence and Convergence as an Accounting Concept	1408
277.	Morozan Cristian, Enache Elena, Ciorășteanu Gianina	Principles and Evolutions of the Internet Marketing	1414
278.	Moșnianu Cristian	The Theory of Games and the Corresponding Applicability	1420
279.	Moșnianu Cristian	Theories of Competition	1423

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
280.	Muhecină Silvia, Șerban-Comănescu Adrian, Gruescu Ramona	Eco-tourism on the Black Sea Coast	1426
281.	Mungiu-Pupăzan Mariana Claudia, Chirtoc Irina Elena, Vasilescu Maria	Financial and Economic Crisis during Current Economic Restructuring	1432
282.	Muntean Mihaela-Carmen, Nistor Costel, Nistor Rozalia	The American Mortgage Crisis - Global Economic Crisis Triggering Factor	1438
283.	Munteanu Irena	Monetary Policy Aspects in Central and East European Countries	1445
284.	Munteanu Ligia	The Philosophical and Economical Foundations of the Free Market	1449
285.	Munteanu Ligia	Free Market and Prosperity- an Empirical Approach	1453
286.	Murcea Aurora	Derivatives Markets in the Aftermath of the Lessons Learned from the Crisis	1456
287.	Năchescu Miruna-Lucia, Barna Flavia-Mirela	Exchange Traded Funds – A New Way of Dealing With Risk?	1461
288.	Neacșu Gabriela	Situation of Workforce in Albania and Moldova - Evolution and Trends	1467
289.	Neagu Olimpia	From Internal Marketing to Human Resource Marketing. A Conceptual Framework of the Human Resources Marketing	1473
290.	Neagu Olimpia	The Impact of the European Employment Strategy on Romanian Employment Policy	1477
291.	Nedelea Adelin	The Economic Role of Activities in the People Proces of the City of Pitesti in the Post-Revolutionary Period	1483
292.	Negoescu Gheorghe, Botescu Ion	Real Estate Market Situation in Romania in the Context of Economic Crisis	1488
293.	Negoi Eugen Remus	Features Regarding the Proportion of Online and Traditional Business Environment	1491
294.	Neguriță Octav	The Credit Activity Impact of Small and Medium Enterprises on the Economic Recovery of Romania	1496

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
295.	Neguriță Octav	The Refinancing Loan as a Compromise Factor between Costs Widening and the Insuring of the Financial Stability of Individuals	1502
296.	Nenciu Daniela Simona, Constandache Mihaela, Secară Mirela	Strategic Directions within the Product Policy of the Travel Agencies in Cluj County	1507
297.	Nenovski Tome, Makrevska Elena	Adjustment of the Macedonian Monetary Policy with the European Union Monetary Policy	1511
298.	Nenovski Tome, Makrevska Elena	Macedonian Denar (MKD) Depreciation, Introduction of the New Foreign Exchange Regime or Introduction of the Euro?	1515
299.	Niculescu Andrei	Best Practices for Developing the Management of a Media Organisation in Romania	1520
300.	Niculescu Andrei	Electronic Book – a Threat or an Opportunity to the Management of a Media Organisation	1523
301.	Niculescu Oana Marilena	Greek Economic Crisis	1526
302.	Nidelea Marinela, Barbaresso Mariana	Model of Acquisition, Transformation and Usage of Geographic Data within an Informational System Adapted to Projecting Necessities	1532
303.	Nistor Costel, Muntean Mihaela-Carmen, Nistor Rozalia	The Impact of Globalization on the European Union	1536
304.	Nițu Oana, Nițu Claudiu Valentin, Nicodim Liliana	2005-2010 Sony Ericsson Financial Activity Analysis	1543
305.	Nițu Oana, Nițu Claudiu Valentin, Nicodim Liliana	Market Analysis Savings Accounts and Deposits in Romania	1549
306.	Nucu Anca Elena	The Stability of the Romanian Banking System: an Overview during the International Crisis of 2007	1554
307.	Oboroceanu (Popa) Anda, Manea Ioana Livia	Ecological Consumer Behavior – Influential Factors -	1559
308.	Orac Mădălina, Dina Paul, Chiriac Marius	The World Bank Vision on the Need of a Global Economic Forecast in the Contemporary Crisis Conditions	1565

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
309.	Orac Mădălina, Brăiloiu Liviu, Teliceanu Viorel Gabriel	The Multinational Corporations and the Global Economy	1570
310.	Orăștean Ramona	Sovereign Debt Crisis in Europe – Romania’ Vulnerabilities	1574
311.	Paliu Popa Lucia, Cosneanu Lavinia	General Issues Concerning the Reconciliation of the Accounting Earnings with the Taxable Earnings	1578
312.	Paliu Popa Lucia, Dina Ionela Claudia	Basic Problems Concerning Budgeting in Coal Extraction Units	1583
313.	Pandele Adina Laura	Some Considerations on the Liberalization of Maritime Cabotage within the Context of EU Integration	1588
314.	Pandele Adina Laura	Maritime Insurance. on Damage and Means of Coverage	1592
315.	Parpandel Denisa Elena, Gănescu Cristina, Pepenel Madeleine	Orange Brand Image on the Romanian Mobile Telephony and its Effect on Company’s Performance in Crisis Context	1596
316.	Parpandel Denisa Elena, Gănescu Cristina, Codreanu Diana Elena	Impact of Economic Crisis on Business to the Fanchise Sstem in Romania	1601
317.	Pașcu Ana Maria	The Accounting Information: Between Handling and Audit Quality	1604
318.	Patache Laura	Human Development in Dobrogea Area – from Crisis to Crises	1608
319.	Patache Laura	Higher Education and the Labour Market – Romania Case of Study	1614
320.	Păcuraru Raluca	Learning in a Virtual University	1620
321.	Păcuraru Raluca	Evaluation in a Virtual University	1624
322.	Pădurețu Elena, Cristian Elena Raluca	Economic Culture and National Ehics	1629
323.	Petre Mihaela Cosmina	Role of Share Based Compensations in Romanian Environment	1634
324.	Petrescu Marian, Ionică Diana, Petrescu Eva-Cristina	Insurance as a Social Protection Instrument – Direct Research on the Romanian Market	1638

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
325.	Petroianu Grazia Oana	The Contribution of Accountancy Intelligence to the Development of the Economic Intelligence	1644
326.	Petrușcă Claudia-Ioana, Brunello Adrian	Brand Loyalty - a Valuable Asset	1649
327.	Piciu Gabriela Cornelia, Chițiga Georgiana	Financial Innovations	1655
328.	Piciu Gabriela Cornelia, Chițiga Georgiana	The Role of Information Technology on the Banking Industry	1659
329.	Pintea Mirela Oana, Achim Monica Violeta	Sustainable Development through Global Performance	1662
330.	Pivodă Roxana Mihaela	Population, a Decisive Component of Creation and Size of Labor Resources. from Theory to Reality	1668
331.	Pivodă Roxana Mihaela	Expressions of Continuous and Uninterrupted Decline of Population in Romania, at Labor Markets	1674
332.	Pîrlac Ana, Leuciuc Gabriela	European Union's Reactions to the Global Financial Crisis	1681
333.	Ploae Cătălin	The Crisis – Basic and Repeatable Economic Phenomenon	1686
334.	Popa Diana	International Trade Crisis	1691
335.	Popa Florina	Cluster as an Element for Regional Competitiveness Strengthening	1698
336.	Popa Gabriela, Badea Alexandru, Cernea Valeriu	Strategic Management of Regional Development in the Context of Contemporary Economy	1703
337.	Popa Lucia-Ramona	The Direct Foreign Investments Effects on Workforce	1708
338.	Popa Lucia-Ramona	The Impact of Direct Foreign Investments on the Balance of Trade and on the Budget Income and Expenditures	1712
339.	Popescu Dan, Dinculescu Elena Silvia	Trends in Strategic Management of Romanian Banking Institutions	1717
340.	Popescu Delia Mioara, Stoica Camelia, Alexe Gheorghe Adrian	Personal Development from the Perspective of the Management of Public Institutions	1721

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
341.	Popescu Manoela, Crenicean Luminița Cecilia	Systemic Perspective of Communication - Business Development Premises in the Context of Global Crisis	1727
342.	Popescu Oana Cătălina	Considerations on the Rationale and Approach of Decision Science	1733
343.	Popescu Silvia	Human Resources Management Using Diversity Managing Tools	1739
344.	Popovici Norina, Moraru Camelia, Strâmbeanu George	Developing Human Resources Plan in “Doina” Hotel from Mamaia Resort	1746
345.	Popovici Veronica, Popovici Alina – Lavinia	The Economy Cycles Related to Business Strategy	1750
346.	Popovici Veronica, Paruba Loredana Elena	Estimating the Size of Underground Economy	1755
347.	Postolache (Males) I. Daniela	Using Ontologies in the Design of Forest Accounting Information Systems. Literature Review	1763
348.	Pricop Oliver Constantin	The CR-Marketing Strategy	1769
349.	Puiu Cristina	Comparative Analysis between the Economies of the Euro Area and the USA	1773
350.	Puiu Cristina	Rose Effect: How Far Can It Be Argued that the Euro Increased Trade ?	1779
351.	Purice Suzana, Șerban Monica	The Persuasive Communication in Marketing Strategies	1785
352.	Radu Riana Iren	Strategic Measures to Decrease the Adverse Effects of Financial Crisis	1791
353.	Radu Riana Iren, Necsulescu Ecaterina	Innovative Strategies Development of the Company in Terms of Global Competition	1797
354.	Răbonțu Cecilia Irina, Babucea Ana Gabriela	Eco Tourism Contribution to Sustainable Development in Romania	1801
355.	Richards Greg, Rotariu Ilie	Sibiu - The European Cultural Capital and Beyond	1807
356.	Ristea Luminița, Trandafir Adina	Going Concern after the Global Downturn	1812

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
357.	Rof Letiția Maria, Stanciu Ionela Cornelia	Improvement of Managerial Accounting in Electricity Industry by Applying the ABC Method (Activity Based Costing)	1818
358.	Rogoveanu Raluca	Error Detection in ESL Teaching	1822
359.	Rogoveanu Raluca	Teaching and Learning Culture	1827
360.	Roman Angela, Avădanei Andreea	The Monetary Policy Transmission Mechanism under Financial Distress. An Overview	1832
361.	Roșca Constantin	Considerations Regarding the Managerial Competence	1839
362.	Roșca Doina, Roșca Adrian Sorin, Sârbu Mirela	The Methodological Framework of COMOR Research	1843
363.	Roșca Doina, Roșca Adrian Sorin, Sârbu Mirela	The Analysis of Some Dimensions of the Organizational Culture in Suceava County	1847
364.	Roșu Anca Maria	Customers' Perceptions Regarding Channel Innovation in the Retail Banking Sector: a study on Internet Banking in Romania	1852
365.	Rus Mihaela	Stress and Adaptive Mechanisms of the Seafarers	1857
366.	Rus Mihaela	Protection Public Policies of Children Whose Families Are Temporary at Work Abroad	1861
367.	Ruse Elena, Elefterie Liana	Decision-Making through Costs and Relevant Information	1870
368.	Ruse Elena, Elefterie Liana	Influence of the Cost Structure in Order to Manage the Relation Risk-Return	1875
369.	Rusu Nicoleta	Structural Adjustment of Romanian Foreign Trade after EU Accession	1879
370.	Rusu Sabina Mihaela	Business Ethics from the Perspective of the Students in Business and Economics – Identifying the Factors of Variation	1885
371.	Rusu Sergiu, Isac Florin Lucian, Curețeanu Radu Silviu	The Labor Force International Migration and its Causes	1889
372.	Sandu Chiriac Irina	The Impact of Mergers on Firm Performance	1895

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
373.	Sava Anca-Ştefania	Is There a Need for Public Expenditures during Economic Crises?	1901
374.	Sava Anca-Ştefania	Changes in Social Protection Policies for Unemployed Promoted in Romania in the Context of the Economic Crisis	1908
375.	Savu Cosmina Silvana	The Tourist Services Market in Romania	1913
376.	Sălceanu Alexandru	Accounting and Fiscal Treatment of Price Discounts	1917
377.	Săseanu Andreea Simona, Toma Sorin George, Marinescu Paul	Analysing the Dynamics of the Romanian Tourist Destinations	1922
378.	Serghie Dan	Patterns of Human Resources in Inter-organizational Collaboration	1928
379.	Severin-Humelnicu Anamaria	Building and Maintaining Relationships with Customers through the Website	1935
380.	Severin-Humelnicu Anamaria	Customer-Company Relationship on the Internet	1940
381.	Socol Cristian, Socol Aura, Marinaş Marius	Coordination between the Common Monetary Policy and the National Fiscal Policies – Principles, Methods and Difficulties	1944
382.	Solomon Daniela Cristina, Dragomirescu Simona Elena	Performance Reflecting by Creating Value in Terms of Stock Type Indicators: Market Value Added and Total Shareholders Return	1949
383.	Spătariu Elena Cerasela, Epure Dănuţ Tiberius, Lazăr Cristina	Financial Ecquilibrium Analysis at Firm Level	1953
384.	Spineanu-Georgescu Luciana	Cash Flow Analysis using Methods of Measuring Financial Flows by Type of Activity	1956
385.	Spineanu-Georgescu Luciana	Analysis of Financial Position Based on the Balance Sheet	1961
386.	Srivastava Archana	Rising Wage Inequality in India: A Translog Cost Function Analysis	1966
387.	Stan Ştefania Anca	Creating a Teamwork – based Culture in Romanian Organizations	1971
388.	Stan Ştefania Anca	Benefits of the Informal Organization	1975

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
389.	Stanciu Anca Cristina, Condrea Elena	Considerations about Retailing Trends	1980
390.	Stanciu Ionela Cornelia, Rof Letiția Maria	Accounting Policies Regarding Environmental Costs	1986
391.	Stancu Ana Maria Ramona	Access Database using ASP Technology	1992
392.	Stancu Ana Maria Ramona	Distributed Database Design	1995
393.	Stănculescu Anca Maria, Gagea Andreea Mihaela, Niculae Tudorel	The Cluster Approach for Facilitating Romanian Firms' Access to the European Single Market	1998
394.	Stănculescu Anca Maria, Gagea Andreea Mihaela, Niculae Tudorel	Virtual Enterprises Development and Facilitation on the European Single Market Cluster	2004
395.	Stignei Pașa Veronica	Specified of Substantiation of Administrative Decisions of Investments	2010
396.	Stoica Ana-Maria	Communication Potential of Fidelity Cards	2016
397.	Stoica Camelia, Alexe Gheorghe Adrian, Dima Niculina	The Role of Organizational Identity Regarding Change Management	2019
398.	Sztruten (Lefter) Gina Gilet	Profile of the ECO-HOTEL Market in Romania	2023
399.	Șargu Alina Camelia, Chirleşan Dan, Potlog Dorian	The Necessity of the European Capital Markets Development in the Current Economic Environment	2027
400.	Șargu Alina Camelia, Roman Angela	Financial Innovation and Its Effects on Financial Stability and Efficiency	2035
401.	Șerban Andreea Claudia	Knowledge - An Essential Element of Labour Development in the New Economy	2042
402.	Șerban Andreea Claudia	The New Labour Content and the Sustainable Development	2046
403.	Șerban Comănescu Adrian, Muhcină Silvia	Consumer Behavior Determined by Social Classes	2050
404.	Șerban Florentin, Bușu Mihail	A Relationship between the Degree of Search and Evolution of Assets	2052
405.	Șerban Monica, Purice Suzana	The Management of the Translation Services	2056

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
406.	Șerbu Răzvan, Bratu Renate	New Directions for Businesses in Recession and Recovery	2061
407.	Șorici Costin Octavian	The European Union as an Answer to Global Challenges	2066
408.	Ștefura Gabriela	Morale and Ethics in Taxpayer Behaviour	2070
409.	Ștefura Gabriela	Tax Compliance Behaviour	2074
410.	Tamaș Cristina	Linguistic and Cultural Interferences in Translating Economic Texts by Means of Borrowing Words from the Source Language-Culture	2079
411.	Tălmăciu Iuliana, Voicu Ioana Iulica	Dimension and Directions of the “Brain Drain” Phenomenon	2084
412.	Teliceanu Claudiu Daniel, Bujdoveanu Aurica, Caraman Tania	Analysis of Regional Disparities in the European Union Regional GDP per Inhabitant in EU	2091
413.	Timofte Carmen	Grid Concept in Business Application	2097
414.	Timofte Carmen	E-Commerce Protocols: Overview, Trend and Verification	2103
415.	Tocan Mădălina Cristina	Knowledge Based Economy Strategies and Policies in Romania	2109
416.	Tocan Mădălina Cristina	Modern Approaches in Romanian Management- Knowledge Based Management	2114
417.	Todoruț Amalia-Venera, Cîrnu Doru, Chirtoc Irina-Elena	The Promotion of Quality Culture in the European Union Space	2119
418.	Toma Cristian Marius	Assessment Criteria For The University Scientific Research Projects	2125
419.	Toma Cristian Marius, Toma Vasilica, Foia Liliana	The Importance of Building and Developing University Scientific Research Projects for the Achievement of the Proposed Final Results	2131
420.	Trandafir Adina	Fiscal Coordination vs. Fiscal Competition among Corporations in EU	2138
421.	Trandafir Raluca, Truică Luiza Denisa	The Analysis of the Operational Efficiency	2144

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
422.	Trandafir Raluca, Truică Luiza Denisa	The Assessment of the Founding Structure	2148
423.	Trașcă Elisabeta	Diagnosis of Tourist Activity on the Romanian Coast	2154
424.	Trașcă Elisabeta	The Modernization and The Development of Romanian Tourism. Present and Future	2158
425.	Trofin Maria Irina	Cultural Values and Entrepreneurial Culture in the Romanian Space	2163
426.	Trufin Ovidiu Serafim	The Investment Development Path – Literature Review	2170
427.	Tudose Geanina, Enache Elena, Culiță Gica	Agriculture - a Chance for the Economy in Crisis of Romania	2175
428.	Turof Mihaela	The Need for the Emergence and Development of Ecotechnology that Science	2181
429.	Țarțavulea Ramona Iulia, Belu Mihaela Gabriela, Paraschiv Dorel Mihai	The EU Strategy of Development for Inland Water Transport on the Danub. Intermodality and Logistics Services	2185
430.	Țileagă Cosmin, Cosmescu Ioan	Economic Transition Process Between Ambition and Reality	2191
431.	Țugui Valentina	Implementation of International Standards on Auditing in the EU - Objective Necessity	2195
432.	Țugui Valentina	Emphasizing the Role of Financial Audit by World Financial Crisis	2201
433.	Ungureanu Adrian, Varga Anca, Ungureanu Gabriela	The Development of Transnational Companies under Big Umbrella of Globalization	2208
434.	Ungureanu Carmen Doina, Bilevsky Gabriela	Cluster – A Motor of Competitiveness and Innovation in Regional Development	2213
435.	Ungureanu Carmen Doina, Brăgaru Constantin	The Agrotourism – a Vivid Chance for the Rural Life	2218
436.	Ursachi George Marian, Ursachi (Horodnic) Ioana Alexandra	Influence Factors on the Value of Reliability Estimators in Marketing Research	2223
437.	Ursachi (Horodnic) Ioana Alexandra, Ursachi George Marian	Motivation in Academic Research as an Important Factor in Increasing International Visibility	2229

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
438.	Utureanu Simona, Dragomir Cristina, Burcă Ana-Maria	Motivation to Join Maritime Sector - Norway's Case	2236
439.	Utureanu Simona, Burcă Ana Maria, Dragomir Cristina	Synopsis of Competition in the Shipping Market	2242
440.	Uysal Özge, Şahin Mehmet	The Sensitivity of the Taxes as Fiscal Stabilizers for Economic Crises in Turkey	2247
441.	Varese Erica, Buffagni Stefania	The Internet of Things: the Electronic Passport	2253
442.	Văduva Cecilia Elena	Regional Development Strategy	2259
443.	Văduva Maria	The Sources of Regional Development Funding and The European Regional Development Fund	2264
444.	Văidean Viorela Ligia, Cuceu Ionuț Constantin, Manta Ștefan	Econometric Modeling of Healthcare Expenditure – EU-27 Panel Study	2269
445.	Vârzaru Anca Antoaneta Vârzaru Mihai	Management Control and Remuneration System	2274
446.	Vechiu Camelia, Tudose Geanina, Chifane Cristina	The Credit Risk Control in the Context of the Economic Crisis	2278
447.	Vintilă Georgeta, Toroapa Maria Georgia	Building a Scoring Model for Bankruptcy Risk Prediction on Multiple Discriminant Analysis	2283
448.	Vîrlănuța Florina	Convergence of Social Insurance Public System with Private Pension System in Romania	2289
449.	Vlad Cătălina, Manea Natalia	Dimensions of Electronic Commerce in Romania	2293
450.	Vlad Costică, Mitea Neluța	Present Issues of Global Economy	2297
451.	Voicu Iulica-Ioana, Tălmăciu Iuliana	Postwar Romanian Exterior Trade – Evolutions and Tendencies	2303
452.	Voicu Oana-Luminița, Antonescu Eugenia, Chirilă Camelia	Business Strategy of Multinational Corporations Representative for Food Services - McDonald's	2308
453.	Voicu Victor	The Prospects of the European Social Model – a Post-Crisis Approach	2311

Crt. No.	Authors Name and Surname (alphabetical order)	Paper Title	Page
454.	Voinea Gheorghe, Avădanei Andreea	Optimum Currency Areas Theory: Economic Foundation for Monetary Unification	2315
455.	Voinea Lelia Simona, Popescu Dorin, Negrea Mihai	Paradoxes in the Diet of Modern Consumer at the Confluence between Food Science and Food Industry	2321
456.	Zaharia Petronela	Measurements of Local Community Autonomy from the Perspective of Local Public Administration Management	2326
457.	Zamfir Andreea, Popa Ioan, Dobrin Cosmin	Strategic Management of Service Organizations in the Context of the Regional Development	2331
458.	Zamfir Cristina-Mihaela	Mortgage Loan Negotiating – Applications and Outcomes	2336
459.	Zamfir Cristina-Mihaela	The Timelining Technique and Its Linguistic Expression in Business English	2341
460.	Zodieriu Elena	Persons with Disabilities and Employment	2346
461.	Zoltan Raluca, Vancea Romulus	Rationality, Intuition and Flair in Entrepreneur's Configuration - an Epistemological Approach	2352
462.	Zoltan Raluca	The Synergy Issues in Organizations' Strategies in a Global Economy	2359