#### 1. CULTURAL FREEDOM – A CONDITION OF HUMAN DEVELOPMENT

Adina TITEI, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Accommodating people's growing demands for their inclusion in society, for respect of their ethnicity, religion, and language, takes more than democracy and equitable growth. Also needed are multicultural policies that recognize differences, champion diversity and promote cultural freedoms, so that all people can choose to speak their language, practice their religion, and participate in shaping their culture - so that all people can choose to be who they are.

**Keywords:** multicultural policies, cultural freedom, differences

#### 2. CHANGES IN THE POLITICAL ENVIRONMENT GLOBALLY

Ion BOTESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** All nations have to deal with issues related to international trade and investment. These policies may be, public secret, separate or concentrate and can be known and applied immediately or may be governed by the principle of "laissez - faire." Globally there are a number of major changes in the political environment, three of which are considered significant.

**Keywords:** political environment, international trade, investment

# 3. MACROECONOMIC TRENDS IN ROMANIA DURING 2000-2002 - IN THE CONTEXT OF ACCESSION TO THE EUROPEAN UNION

Cornelia POPESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** One of the fundamental requirements that the European Commission asks countries aspiring to EU accession to comply with is the existence of a functiong market economy. The transition countries which are to be admitted in may 2004 were granted functioning market economy status a while ago. Bulgaria, too, received it last year.

For Romania, the quantitative levels, and especially the qualitative changes recorded in the economy in the analysed period (2000-2002), suggest that an important progress it has been made in order to create a real functioning market economy.

**Keywords:** Real GDP growth rate, inflation rate, unemploymemnt rate, functioning market economy

#### 4. IT CAN BE PROMOTED THE IMAGE OF THE FACULTY THROUGH PUBLIC RELATIONS?

Mariana JUGANARU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Public Relations, in its current meaning, may be considered as a part of the management strategy. Applying a Public Relations policy means developing a communication process able to establish and maintain a relationship based on trust with all the stakeholders of the organization. The result has to be the real behaviour of the organization and the stakeholders' opinion on this behaviour.

**Keywords:** public relations, communication, management strategy

#### 5. THE RELAXATION OF THE CONVEXITY ASSUMPTION

Kamer-Ainur AIVAZ, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Convexity hypothesis of level sets (for inputs and outputs) was imposed in all DEA models. After solving such a model, provided that this condition is respected, an inefficient producer is compared – from the viewpoint of inputs use or outputs achieved – not with producers found efficient, who dominate him, but with a "standard efficient producer", whose inputs and outputs are linear (and sometimes convex) combinations of producers found efficient.

But it is technically possible that this new inputs and even outputs vector could be unachievable. More than that, an inefficient producer may be compared with a convex combination of efficient producers, none of them dominating him. Therefore, the convexity hypothesis should be relaxed. The new models introduced and developed by Deprins, Simar and Tulkens are known as "free disposal hull" (FDH) type models, which achieve the convexity hypothesis required to P(x) and L(y) level sets.

**Keywords:** convezity, efficient producer, relaxation

#### 6. THE ROLE AND THE NEED FOR CODIFICATION SYSTEMS

Kamer-Ainur AIVAZ, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The codification system comprises all the elements regarding the necessity, the object and the requirements of codification, the functions and types of codes, the advantages offered by codes, the activities imposed by codification and the codes frequently used by the OFB. Codification is mandatory for every informational or informatic system, because the improvement of performances in data collections operation is insured by codes.

Keywords: codification, informatic system, data collection

#### 7. TYPOLOGY CODES AND CODING ACHIEVEMENT

Kamer-Ainur AIVAZ, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Codes typology is important, because of the tight connection between different types of codes and the variety of economic aspects reflected by attributes by the means of codes. Codes differ, depending on several criteria, such as nature, error control, structure and length. During the stage of codification, the activities needed for codifying the attributes are centralized after the following steps: determining the attributes that can be coded; preparing the codification; drawing up the lists of codes and finally keeping up the lists of codes.

Keywords: codes, codification, attributes

#### 8. CUSTOMS DUTIES IN ROMANIA

Alexandru NEGREA, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Customs tariffs/duties are indirect taxes meant to be applied to products which are subject to foreign trade. Customs tariffs have a protectionist, social, economic and financial role. The estate\*s policy regarding the customs tariffs are to be fulfilled by means of the provisions of the Romanian Customs Code.

Keywords: customs, tariffs, Romanian Customs Code

# **9.** CORPORATE GOVERNANCE - A NEW PARADIGM OF THE ECONOMY (CONCEPTUAL APPROACHES)

Victor PLOAE, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Good corporate governance is one of the key elements for improving economic efficiency. Corporate governance is already fully recognized as essential for an attractive investments environment, with competitive market players and efficient financial markets. The importance of efficient financial markets for economic growth, as well as the broader relationship between corporate governance decisions and economic growth is supported nowadays at both micro- and macroeconomic levels. A lot of practical evidence already proves that essential issues in good practices of corporate governance play a central role for improving performance, by facilitating firms' access to capital markets, improving investors' confidence and firms' competitiveness.

**Keywords:** corporate governance, financial performance, stakeholders, management, incentive mechanisms, transaction conditions, managerial transaction costs

#### 10. SERVICES AND LEISURE

Veronica POPOVICI, Faculty of Economics Sciences, "Ovidius" University of Constanta Abstract: Between services, free time and the economical, social and cultural environment there is a relationship of complex interconditioning. Economic development, social structure, customs, traditions, ideals, good manners, moral and juridical codes, in other words the whole social, economic and cultural context which influences human behaviour plays a very important role regarding the amount of free time and the options considering the activities that take place during this free time.

Keywords: services, free time, economical, social and cultural environment, prognosis

#### 11. PAST AND PRESENT ARRANGEMENTS IN INTERNATIONAL FINANCIAL AND MONETARY

Paula Diane VANCEA, Faculty of Economics Sciences, "Ovidius" University of Constanta Abstract: This article presents the history of the international monetary arrangements pointing out the importance of the decision regarding the exchange rate in the field of economical politics

**Keywords:** exchange rate, international monetary system

#### 12. THE FOREIGN EXCHANGE REGIME IN ROMANIA

Paula Diane VANCEA, Faculty of Economics Sciences, "Ovidius" University of Constanta **Abstract:** This article reffers to the present exchange system existing in Romania. In the same time I achieve a comparative analyse of the different types of practices applied in the transition countries.

**Keywords:** exchange system, rate of exchange

## 13. SOME CONSIDERATIONS ABOUT THE SINGLE CURRENCY AND ITS EFFECT ON THE COUNTRIES OF CENTRAL AND EASTERN EUROPE

Paula Diane VANCEA, Faculty of Economics Sciences, "Ovidius" University of Constanta Abstract: The Economic and Monetary Union of Europe brings about fundamental changes for the trade and policy environment of the accesion countries to the E.U. their governments have shown keen interest in joining the monetary union as soon as possible, even unilaterally. **Keywords:** Economic and Monetary Union, accesion to the E.U.

#### 14. USING THE SYSTEM OF ACCUMULATION OF INDIRECT COSTS IN COST ANALYSIS

Elena-Cerasela BARBU, Faculty of Economics Sciences, "Ovidius" University of Constanta Abstract: The model of production costs analysis through indirect expenses is a source for price assessment and for accounting statistics that are necessary for analysis and report. The automatization of the system allows us to simultaneously update more than one file, meeting in this way the management and reporting requirements.

**Keywords:** indirect expenses, cost analysis, price, cost

#### 15. PRODUCTION COST - TOOL IN THE MANAGEMENT OF THE COMPANY

Elena-Cerasela BARBU, Faculty of Economics Sciences, "Ovidius" University of Constanta Abstract: The gross operating profit of a business is the small difference between operating revenue and operating costs. Analysts need to determine as clearly as possible how is generated and in particular the differences between overall profitability, measured by the relationship between total net operating profit and total operating turnover and marginal profitability, measured by the relationship between incremental profits and incremental sales.

**Keywords:** cost, productivity, objective, decisions, rentability

# 16. THE APPLICATION OF EFSIS INSPECTION SERVICE PROTOCOL IN THE FOOD INDUSTRY ENTERPRISES IN ROMANIA

Elena CONDREA, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Résumé:** La qualité de produits et de services offris représentent le facteur principal de la performance d'une organisation. En ce qui concerne l'assurance de la qualité et l'implémentation du système de la qualité total, la Compagnie EFSIS Limited (European Food Safety Inspection Service) offre dans ce moment la plus compréhensive gamme de services d'inspection de la qualité.

Le protocole EFSIS Inspection Service fait la description des procédures et de processus associe au standard EFSIS pour les entreprises fournisseurs des produits alimentaires.

Mots clé: EFSIS, produits alimentaires, qualité, l'assurance de la qualité

## 17. RESULTS OF THE IMPLEMENTATION OF THE QUALITY MANAGEMENT SYSTEM IN THE ROMANIAN ENTREPRISES - CASE STUDY IN S.C. OIL TERMINAL S.A. CONSTANTA

Elena CONDREA, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Preoccupations concerning the quality studies and the quality management at the level of each citizen-like consumer and producer – became an essential condition of the competitively through quality development.

**Keywords:** quality, management, Quality management systems, ISO, standard, competitively.

### 18. ROMANIA AND EUROPEAN RURAL ENVIRONMENT: POPULATION INCOME AND EXPENDITURE

Oana DOBRESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Rural development and specific problems in the agricultural sector represented and still represent difficult and high cost subjects within the EU accession negotiations for most Central and Eastern European Countries (CEEC). The fragile character of incomes in the rural area, generated by the prevalence of agricultural employment is reflected by the size and structure of total income in farmers' households.

**Keywords:** income, consumption, households, budget, unemployed, product, payment, taxes, value

#### 19. THE EFFECTS OF ACCESSION ON AGRICULTURE AND RURAL DEVELOPMENT

Oana DOBRESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The main conclusion reached by the Directorate general for Agriculture of the European Commission in the year 2002 as regards the impact upon the agriculture markets and incomes in the CEE countries are the following: • pork production will be down; • chicken production might increase; • grain production will be up.

**Keywords:** farmers, production, stimulate, positive effect, decline, objective, acquis communautaire.

#### 20. THE EVOLUTION OF ROMANIAN PENSIONS SYSTEM

Oana DOBRESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Romania has a long tradition in the social insurance, as the first forms were introduced in a modern regime as early as the twentieth century. From this point of view al least, we can compare ourselves with developed Western states in that we were among the first four European nations to have introduced at that moment in time a compulsory insurance system

**Keywords:** system, communist regime, pension system, reform, legislation, increase, inflation, private pension.

## 21. ALTERNATIVE PENSIONS SYSTEM AND THE IMPACT OF THE INTEGRATION OF THE ROMANIAN PENSIONS SYSTEM IN THE EU

Oana DOBRESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract :** Romania must take into account EU common regulations concerning rights and benefits' transfer between states (regulations which it should align itself to at the moment of accession), as well as the EU pension systems evolution tendencies as mentioned at the Lisbon meeting (that are ostensibly presented here).

Starting from the national context and notwithstanding Romania's EU accession imperative in view of all the significant elements that will be revealed in this paper, we made a series of recommendations:

- Drafting a medium and long term strategy for the elderly population, the main component being the pension insurance system, as soon as this is possible;
- Introducing a computerized database of the retired persons in the pension system;
- Installing a monitoring, analysis and policy making system in the pension sphere;
- Introducing certain parametric measures such as, improving the input and output system indicators.

**Keywords:** alternative pensions, private pensions, project, system, White Paper, EU.

#### 22. LE DISCOURS DANS LE DOMAINE DU TOURISME

Elena DUMITRASCU, Faculty of Economics Sciences, "Ovidius" University of Constanta **Résumé:** Dans le cadre d'une formation sur "objectifs finalisés" les écrits promotionnels du domaine ont une demande plus importante sur ces écrits que sur les guides et les reportages. Pourtant dans le monde, on manque en effet de personnes capables de rédiger rapidement, efficacement et surtout à bas prix, des publicités, des dépliants et des brochures à destination de publics étrangers. Aussi, après avoir fait porter leurs efforts sur l'oral et les dialogues simulés, les formateurs en langue de spécialité "tourisme" se tournent-ils aujourd'hui vers l'apprentissage de l'écrit, avec un double objectif de lecture-écriture.

**Mots clé** : discours, brochures, plaquettes, livres horaires, guides hôteliers, écrits promotionnels, textes marchandises

#### 23. THE INVOLVEMENT OF ENVIRONMENTAL FACTORS IN THE ACTIVITY OF MODERN FIRM

**Abstract:** A firm organizes and developments its activity under the impact of concrete conditions of environment. The environment is a lot of heterogeneous factors: of economical nature, social nature, political nature, witch operates over the enterprise. The enterprise is an economical constituent of the environment. The environment is of three types: - stable – with rare changes; - changeable – with frequent changes; - disorderly – with more frequent changes. Environment's constituents are: - microenvironment; - mezoenvironment; - macroenvironment. Macroenvironment includes: - demografical environment; - economical environment; - technological environment; - cultural environment; - political environment; - institutional environment; - natural environment

**Keywords:** environmental factors, firm, macroenvironment

#### 24. DIAGNOSTIC DU SYSTÈME FINANCIER TAUX

Cristina Elena GEORGESCU, Faculte des Sciences Economiques, Universite "Ovidius" de Constanta

**Abstract:** La rentabilite est l'expresssion du resultat obtenu d'une action economique de transformation, de production et/ou d'echange. Le resultat obtenu ne peut donc avoir une signification que relative par rapport aux facteurs utilises et notamment au capital engage. La

remuneration de ces facteurs et du capital est le probleme fondamental de l'entreprise qui immobilise des ressources rares et onereuses.

Mots-cle: capital, entreprise, ressources, systeme financier

#### 25. DIMENSIONS ON HISTORICAL FINANCIAL STATEMENTS

Cristina Elena GEORGESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The accounts contain several financial statements, each showing different things about the company's performance: the balance sheet is asnapshot of the business at the year end, showing the company's assets and liabilities, the profit and loss account is a historical document that shows whether the company has been selling its goods and services for more, or less, than it cost it to deliver them to the customer.

**Keywords:** financial statements, balancesheet, company's assets

#### 26. ASSESSING A COMPANY WITH DISCOUNTED CASH – FLOW METHOD

Cristina Elena GEORGESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Companies attempt to buy other companies for a variety of reasons, often more to do with long-term strategic gains than short-term profit enhancement. If we want to know whether a company would be a good buy, or not, we have to have some idea of how to value a company.

**Keywords:** assessing, Discounted cash-flow method

#### 27. ROMANIAN ACCOUNTING REFORM

Cristina Elena GEORGESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The initiative to developed an effective and transparent capital market depends on companies in adopting a single set of accounting and reporting standards. By 2005 at latest, almost all listed companies in Romania are required to adopt IAS and must apply it in their consolidated financial statements.

**Keywords:** capital market, accounting standards, reporting standards, IAS

#### 28. IMPLICATIONS AND APPLICATIONS OF THE INTERNET IN THE MODERN ECONOMY

Irena MUNTEANU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** E-commerce refers to all forms of business activities conducted across the internet. This can include Business to business (B2B), Business to costumers (B2C), intranets and extranets, online advertising, and simply online presences of any form that are used for some type of communication. For the thing, the customers are different - B2B customers are other companies whille B2C customers are individuals. Overall, B2B transactions are more complex and have hinger security needs.

Keywords: internet, comert electronic, B2B, B2C, B2B

# 29. ISSUES CONCERNING THE RELATIONSHIP BETWEEN TOURISM AND SUSTAINABLE DEVELOPMENT ON THE ROMANIAN COAST

Ion Dănuț JUGANARU, Faculty of Economics Sciences, "Ovidius" University of Constanta **Abstract:** Local authorities, through a public-private entrepreneurship associations in the seaside tourism and non-governmental organizations with interests in ecology, they need to put into practice the principles of sustainable development of tourism and a sustainable ecotourism, where it is designed to be developed.

**Keywords:** sustainable development, sustainable tourism, eco-turism, local authorities

#### 30. THE ROLE OF EMPLOYMENT IN THE ECONOMY

Marian IONEL, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract.** The potential employment is the population's aggregate power to work for gain. The word "power" is affiliated to "wealth", and another word for "wealth" is "capital". Thus it can be said that the power to work for gain constitutes a human capital. The human capital includes all productive knowledge and skills, all ability to co-operate and organise, in short – all capacities which may be turned into employment and production

Keywords: employment, human capital.

#### 31. MARKETING MIX IN THE EDUCATION FIELD

Silvia MUHCINĂ, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract**: The economic and social reform in our country involves also the educational system. For an easily transformation of this system, in the spirit of a modern approach, we can use the marketing principles and tools. For example, we can elaborate a marketing strategy and mix, which help the decision factors to build and harmonize the educational policy with the global interests of the nation.

**Keywords:** Marketing mix, education, reform, strategy, policy

#### 32. COMMUNICATION AND SMES

Liliana NICODIM, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** In recent years, public relations has undergone a sensitive development in Romania, primarily as a result of active intervention in the field of institutional actors and major multinational companies. In both cases, it is the organization of large-scale, a force of economic and outstanding corporate culture. Regardless of the type of economic progress on the Romanian market, the size of its communication in the business it conducts requires an equally great importance for each of them.

**Keywords:** communication, public relations, economic progress

#### 33. INFLUENCES IN NEGOTIATING

Liliana NICODIM, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** Attitudes and behaviors are those that determine styles of dealing with a negotiation. They are our propensity to make us feel better and more comfortable in some situations and in our high in others. Some propensity we are aware, on the other we discover along the way, and others we never know. Relations with people in certain circumstances we seek, and the other run. As well as in negotiation. Looking for styles that we agree and react difficult and usually inadequate to those who offs. When others want to manipulate us or we subjected to techniques of sabotage or intimidation, they just follow this: let us bring in uncomfortable conditions that we want to get rid. And to escape, we have tended to cedăm just to go there. As a professional, you need to know to make effective against any circumstances.

**Keywords:** negotiation, attitudes, behavior, sabotage, intimidation

#### 34. THE SITUATION OF FOREIGN DIRECT INVESTMENT IN ROMANIA

Liliana NICODIM, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** In terms of Eastern European countries, learned of the communist system, foreign direct investment is the engine of economic development and at the same time the only way for the attachment to the economic free-market, to global capitalism. In the following paper we will present an analysis of the situation of foreign direct investment in Romania during the period from January 1 to October 31, 2003.

**Keywords:** foreign investment, economic development, free-market

#### 35. LE DÉVELOPPEMENT DURABLE ET LE TOURISME

Norina POPOVICI, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Résumé:** Avec le concept de développement durable, la réflexion substitue à la notion d'efficacité celle de durabilité. Mais ce changement de polarité représente davantage qu'un simple changement axiologique. C'est un renouvellement de la perspective, marque par une conception systémique des relations entre les différents axes organisateurs de développement et un approfondissement des effets et des conséquences de chacun des phénomènes initiés. Dans cette orientation, chacun des axes prend une dimension nouvelle et participe à un processus dynamique dont l'objectif est un développement équilibré, partagé, et qui s'inscrit dans la durée.

Mots clé: Développement durable, tourisme, environnement, qualité

#### 36. LE LIEU DE LA STRATÉGIE DANS UN MODÈLE GÉNÉRAL DE GESTION

Norina POPOVICI, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Résumé:** La réflexion stratégique anticipe et oriente l'action. La stratégie se forme aussi pendant et après l'action, quand nous donnons un sens à nos actes. H. Mintzberg parle de stratégie délibérée ( réfléchie a priori ) et de stratégie émergente ( reconstruite a posteriori ). Avant, pendant ou après l'action, la réflexion stratégique a donc à la fois une portée philosophique et pratique: elle donne un sens à la multitude d'actions quotidiennes de l'ensemble des personnes qui travaillent dans une entreprise.

Mots clé: la stratégie, la cohérence, le système concurrentiel, la décision stratégique

#### 37. LA COMMUNICATION, L'IMAGE ET LES SERVICES TOURISTIQUES

Norina POPOVICI, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Résumé:** Réseaux, communication, gestion d'image, gestion de clientéle apparaissent à nos yeux comme divers aspects d'une même volonté de performance commerciale des différentes offres de prestations touritiques. Il convenait donc de présenter dans une unité de développement ces aspects fondamentaux de la politique et des stratégies que les acteurs de l'univers du Turisme mettent en oeuvre et développent actuellement dans un certain climat de fébrilité, voire d'urgence.

Mots clés: Communication, image, services touristiques, gestion d'image

#### 38. AN ARCHITECTURE OF DISTRIBUTED INTELLIGENT SYSTEM OF COMMAND

Ozten CHELAI, Faculty of Mathematics and Informatics, "Ovidius" University of Constanta Abstract: The progress in hardware and software technologies gives us tools to develop more complex computer systems and resources to integrate more intelligent services. A system that acts different in different contexts (environments) is named context-sensitive. In the paper is presented a conceptual model that can be used in the construction of distributed intelligent systems, especially in command systems that use today technologies. The model includes a description of the components and their functionality.

**Keywords:** intelligent systems, software agents, distributed systems

#### 39. SYSTEMS SENSITIVE TO CONTEXT

Ozten CHELAI, Faculty of Mathematics and Informatics, "Ovidius" University of Constanta Abstract: We are in the middle of many revolutions in computers and communication technologies. There is a growing realization that computer systems will need to be increasingly sensitive to their context. Smart computers, intelligent agent software, and digital devices of the future will have to operate on data that are not explicitly given to them, data that they observe or gather for themselves. These operations may be dependent on time, place, weather, user preferences, or the history of interaction. In other words, context. The paper

presents different point of views about context, how each treats the problem of context and discuss the implications for design of context-sensitive software.

Keywords: outsourcing, servicii IT, concepere in-house, externalizare

#### 40. FUNCTIONAL ISSUES ARCHITECTURES OF COGNITIVE

Ozten CHELAI, Faculty of Mathematics and Informatics, Economics Sciences, "Ovidius" University of Constanta

**Abstract**: The trend in informatics is obvious to be to intelligent systems. The computation is made at different level of knowledge, and the needed infrastructure is different from the clasical one. The infrastructure is given by the architecture of the computer system. The architectures for intelligent systems are named "cognitive architectures". The architecture of a system is very important and dominates mechanism. There is no "theory of integrated, cognitive architectures" per se. However, many theoretical results, primarily from the fields of artificial intelligence, cognitive science, and cognitive psychology, do bear directly on the design, development, and analysis of cognitive architectures. This paper presents issues related to cognitive architectures.

**Keywords:** intelligent systems, cognitive architectures, software architectures, intelligent agents

#### 41. REPRESENTATION OF KNOWLEDGE IN COGNITIVE ARCHITECTURES

Ozten CHELAI, Faculty of Mathematics and Informatics, "Ovidius" University of Constanta Abstract: Knowledge representation is a key factor of the system performance and influences the cognition process. Architectures, in general, have divergent features that lead to different properties. For example, some utilize a uniform knowledge representation, some a heterogeneous representation, and others, no explicit representation at all. These decisions then lead to the support of specific capabilities. The choice of features is often made by following some explicit methodological assumptions, often driven by the domains and environments in which the architecture will be used.

**Keywords:** intelligent systems, cognitive architectures, software architectures, intelligent agents

#### 42. LE COMMERCE - DES VUES ET DES IDÉES

Elena PREDESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract**: *L'échange* est un phénomène perçu, avant tout, par son côté matériel, par son côté objet-marchandise. *L'échange commercial* présuppose l'existence d'une série de conditions en dehors desquelles on ne saurait par parler d'échange commercial. Mais il y a également des échanges d'une toute autre essence qui, trop souvent, échappent aux gens. L'échange est omniprésent de sorte que "on ne peut pas ne pas échanger".

Mots cle: objet-marchandise, conditions d'échange, échange d'autre nature, impact social, don

# **43.** J.M. KEYNES'S MODEL AND ITS THEORETICAL BASES IN THE CONTEXT OF THEORIES ABOUT ECONOMIC GROWTH

Ramona BUNDÃ, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The axiomatic basis of the keynesian theory consists of some propositions, namely (1) any attempt by capitalists to increase their consumption (and thus reduce savings), will merely result into increased profits – thereby generating the savings to make up for their initial decline, (2) the investment is an independent affair contingent upon finance and the "animal spirits" of entrepreneurs, (3) the presence of unemployment, even of continuously increasing amounts of unemployment, is not incompatible with equilibrium

The issue is that Keynes did not extend his theory of demand determined equilibrium into a theory of growth. This was left for the Cambridge Keynesians to explore. The first to come up with an extension was Sir Roy F. Harrod, who concurrently with Evsey Domar introduced the "Harrod-Domar" model of growth (Harrod in 1939, Domar in 1946). Further extensions were made by Nicholas Kaldor (1955,1957), Joan Robinson (1962), Luigi Passinetti (1962).

**Keywords:** economic growth, investment, consumption theory of demand determined equilibrium, Cambridge Keynesians

#### 44. EUROPEAN INTEGRATION OF THE INSURANCE

Simona-Luize UTUREANU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** One of the main objectives at the Community level was the creation of a single market, in which the free movement of goods, persons, services and capital should become a reality. In the insurance services field, the efforts to create a single market date from the early 70's and have materialized into three generations of directives by which the freedom of establishment and the freedom to provide services were insured.

This paper intends to depict the Directives that set an uniform legal framework for life and non-life insurance services providers

Keywords: Life and non-life insurance, insurance directives, freedom to provide services

#### 45. WAYS OF DETERMINING THE PRODUCTIVITY OF CAPITAL ALLOCATED TO AGRICULTURE

Adina TITEI, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** This material represents a point of view regarding the assets productivity used in agriculture. In my analyze I revise the factors witch could influence the asset productivity and also I present the importance of assets investment in economic growth.

Keywords: productivity, capital, agriculture

#### 46. Information society: the present of common telecommunications policy

Cristina CHIRU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** This article presents the concept of "Information Society" and the efforts made by the European Union to transform into reality the most important goal of their telecommunications policy.

**Keywords:** Information Society, telecommunications policy

# 47. THE SIGNIFICANCE OF THE SINGLE EUROPEAN ACT AND THE TREATY OF MAASTRICHT FOR INFORMATION TECHNOLOGIES AND COMMUNICATIONA POLICY IN THE EUROPEAN LINION

Cristina CHIRU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** This paper work tries to figure out the new orientation of telecommunications policy in the European Union after 2 very important moments in the existence of the Union.

**Keywords:** European Single Act, the Treaty of Maastricht, telecommunications policy

#### 48. WTO AND COMPETITION POLICY AT THE MULTILATERAL LEVEL

Claudia I. DOBRE, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** There is a controversial question to resolve: what is to be the role of the World trade organisation on enforcing competition policy at the global level? Is to be a "global competition policeman"? It may be an internationl framework, perhaps developed at the WTO, to underpin the development of competition policy, or such a framework may be a way in which to tackle the provision of increased cooperation markets, and particulary the economies of developing countries. As government barriers to trade and investment have

been reduced, there have been increasing concerns that the gains from such liberalization may be thwarted by private anti-competitive practices. There is also a growing realization that mutually supportive trade and competition policies can contribute to sound economic development, and that effective competition policies help to ensure that the benefits of liberalization and market-based reforms flow through to all citizens.

Keywords: autoritatea internațională de concurență, politica de concurență, OMC

#### 49. OUTSOURCING – A WAY OF IMPROVING EFFICIENCY

Irina MĂDĂRAS, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** In the current business environment, in which competition develops on a worldwide basis, companies are in search of new ways to improve efficiency, grow and enter new markets. Outsourcing a range of services that are not part of the core business of a specific firm became a solution adopted on a wide scale in developed economies and increasingly frequent in Romania. This paper shall try to depict the outsourcing concept, its pro's and con's, as well as the most relevant examples of such contracts concluded both in the western countries and on the local market.

**Keywords:** outsourcing, servicii IT, concepere in-house, externalizare

#### **50. CREATIVE ACCOUNTING**

Anca Verona COMANESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The anglo-saxons authors (Griffiths, (1986), Jameson (1988), etc. strongly sustain the existence of creative accounting and the fact that this influences the investors behaviour. But Breton G. and Taffler R.J.(1995) have realized that there are few academic researches who support this thesis; so we will test the truthfulness of this affirmation beginning from the experimental approach realized in the United Kingdom in 1990. The French literature in this field leads to the same idea. A large number of studies underline the jeopardy of a creative accounting (Gelard G. and Barthes de Ruyter, 1992); identify the procedures of a creative accounting (Bonnet F., 1995); they present the types of creative accounting practices (Stolowy H., 1995); they contest the existence of a creative accounting (Stolowy H., 1995).

**Keywords:** creative accounting, consolidated accounts, big bath accounting

#### 51. REALIZATION OF THE PACK

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**Abstract:** Many marketers consider packaging the fifth element of the marketing mix, along with the product, the price, the place and the promotion. The role of package is constantly changing, as a consequence of the progress of tehnology, the growth of the production and commerce, and the evolutions in the consumer behaviour. Its basic role that of protection, has been replaced with the one of promoter of the product. The economic theory has shown that a consumer will notice and choose the product with the most atractive package. This has determined the producers to spend more on designing and producing packages. But no matter how atractive, once used the package has practically no value, and the growing quantity of empty packages that litter our streets has lead to the necesity of adopting new laws concerning empty packages.

**Keywords:** buying decision, social responsibility, litter

## **52.** THE FUNDAMENTAL RIGHTS OF CONSUMERS AND CONSUMER PROTECTION IN THE EUROPEAN UNION

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**Abstract:** Taking into account that the consumers play a key economic and political role in the society, the Member States of the European Union have adopted policies designed to protect their specific interests. Investing them with a certain number of fundamental rights, the Member States have put in place different policies designed to reduce inequalities, abolish unfair practices, promote safety and health and improve living standards in general.

This diversity of rules and structures was rationale underlying the development of a Community-level policy designed to ensure that consumers are confident enough to play an active role in the single market, while enjoying a high level of protection.

**Keywords:** consumer protection, consumer's economic interests, goods and services safety

## 53. HARMONIZATION OF PUBLIC ACCOUNTING INSTITUTIONS WITH THE EUROPEAN UNION AOUIS

Silvia GHITA-MITRESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The objectif of this article is to analise the benefits and costs involved in the introduction of accrual-accounting by publicly owned companies. The start point of this analysis is the existing legal environment in both Romania and The European Union. The similarities between Romanian and European laws concerning accounting standards let us to believe that the transition can be done with minimal costs.

The efficient transformation of Romanian accounting laws in order to be made consistent with European and International standards can not leave out the public economic sector, because once Romania will become part of EU the publicly owned companies will be forced to stand up to the same competition and obey the same rules as private companies that already use International Accounting Standards.

**Keywords:** accrual-accounting, cash-accounting, publicly owned companyes

#### 54. ACCOUNTING TAX DEFERRED

Silvia GHITA-MITRESCU, Faculty of Economics Sciences, "Ovidius" University of Constanta

**Abstract:** The objective of this article is to analyse the concequences of the appliance of International Accounting Standard 12 on the results of companyes. The notione of "delayed profit tax" was introduced for the first time in Romanian accountancy laws by O.M.F.P. 94/2001.

The delayed profit tax's role is to balance the accounting profit obtained in the financial situations with the profit tax, takeing under consideration the existence of temporarly differences between accounting value and fiscal value of the assets and debts presented in this financial situations.

**Keywords:** delayed profit tax, deductible temporary differences, taxable temporary differences