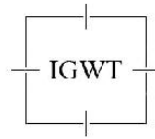




**“OVIDIUS” UNIVERSITY OF CONSTANȚA**  
**FACULTY OF ECONOMIC SCIENCES**



Economic Sciences  
Faculties Association of  
Romania (AFER)



Internationale  
Gesellschaft für  
Warenwissenschaft und  
Technologie (IGWT)



Odessa National  
Maritime University,  
Ukraine

**THE INTERNATIONAL CONFERENCE**  
**“PRESENT ISSUES OF GLOBAL ECONOMY”**

- 12<sup>th</sup> Edition -

18<sup>th</sup> – 20<sup>th</sup> June, 2015

Constanța, Romania

# Conference Program

**Conference Venue:** “Ovidius” University of Constanța, 1, University Alley, Campus (A)

**18<sup>th</sup> June, 2015**

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**After 14.00**      **Participants arrival**

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**19<sup>th</sup> June, 2015**

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**9.30-10.00**      **Participants registration**      Senate Room,  
Campus (A) 1<sup>st</sup> Floor

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**10.00-10.15**      **Welcoming Speech**      Senate Room,  
Campus (A) 1<sup>st</sup> Floor  
**Elena Cerasela SPĂTARIU, PhD,**  
Dean, Faculty of Economic Sciences,  
“Ovidius” University of Constanta  
**Sorin RUGINĂ, PhD,**  
Rector, “Ovidius” University of Constanta

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**10.15 -10.45**      **Cătălin PREDOIU**  
„National Economy. Forecasts and goals”

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**10.45- 11.30**      **“25 Years of Economic Higher Education in  
Constanta” – Anniversary Messages**      Senate Room,  
Campus (A) 1<sup>st</sup> Floor

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**11.30-12.30**      **Plenary session**      Senate Room,  
**Paper presentations:**      Campus (A) 1<sup>st</sup> Floor  
**Dorel PARASCHIV, PhD,**  
Vice Rector, Bucharest University of Economic  
Studies  
**Gabriela DRAGAN, PhD,**  
General Director of the European Institute in  
Romania  
**Dorel MATEȘ, PhD,**  
West University of Timișoara  
**Elena Cerasela SPĂTARIU, PhD,**  
Dean, Faculty of Economic Sciences,  
“Ovidius” University of Constanta

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<b>12.30-13.30</b>	<b>Round Table</b> <b>“Post-Communist Romania at Twenty-five.</b> <b>Linking Past, Present and Future”</b>  <b><u>Moderator:</u></b> <b>Paula Diane Corina VANCEA, PhD,</b> Vice Rector, “Ovidius” University of Constanta	Senate Room, Campus (A) 1 <sup>st</sup> Floor
<b>13.30-14.30</b>	<b>Lunch break</b>	Room E150, Campus (A) 1 <sup>st</sup> Floor
<b>14.30-18.30</b>	<b>Papers presentations – Parallel Sessions</b>	
<b>14.30-16.00</b>	<b>The International Congress</b> <b>„Accounting Challenges in the Global</b> <b>Business Environment”</b>	
<b>20.00</b>	<b>Gala Dinner</b>	Zodiac Restaurant, 184B, Al. Lăpuşneanu Blv., Constanta

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**20<sup>th</sup> June, 2015**

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<b>8.00-10.00</b>	<b>Closing Conference Session</b> Conclusions. Official Closing Session	Senate Room, Campus (A) 1 <sup>st</sup> Floor
<b>After 10.00</b>	<b>Trip and Lunch</b>	

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**Papers presentations – Parallel Sessions**  
**Section I: International Affairs and European**  
**Integration**



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## Subsection I.1. International Affairs

*Session Chairs:*

Simona-Luize UTUREANU, PhD  
Ramona Nicoleta BUNDĂ, PhD

*Location:*

Room P40, Campus (A), Ground floor

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1. Baca Eleonora	- Been there, done that, bought it! - Economic and Cultural Impacts of Mass Media on Consumption
<i>Discussant: Presenter of the paper no. 11</i>	
2. Belascu Lucian, Horobet Alexandra	- The Standardization of Risk Management Practices at the International Level
<i>Discussant: Presenter of the paper no. 1</i>	
3. Botescu Ion	- Multinational Companies – Main Players In The Globalization Economy
<i>Discussant: Presenter of the paper no. 2</i>	
4. Căzănel Maria	- Comparative Analysis between the Exception of a Non-performance of the Contract and the Lien – Similarities
<i>Discussant: Presenter of the paper no. 3</i>	
5. Drăghici Vasile, Grigoruț Cornel	- General Issues Regarding the Offence of the Trafficking in Migrants
<i>Discussant: Presenter of the paper no. 4</i>	
6. Drăniceanu Doina	- Terms and conditions for a Romanian sovereign wealth fund
<i>Discussant: Presenter of the paper no. 5</i>	
7. Gheorghiu Gabriela	- Late National Approaches of Consumer Problems
<i>Discussant: Presenter of the paper no. 6</i>	
8. Scutaru Liliana	- Competitiveness of Automotive Clusters in Romania
<i>Discussant: Presenter of the paper no. 7</i>	
9. Șuşu Ștefăniță, Kicsi Rozalia	- European Clustering Landscape - a Short Description
<i>Discussant: Presenter of the paper no. 8</i>	

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10. Toma Sorin-George , Marinescu Paul , Ștefan Cosmin - The world's largest oil and gas company in the period 2013-2014

*Discussant: Presenter of the paper no. 9*

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11. Trufin Ovidiu Serafim - Psychic Distance, Foreign Direct Investments and Host Country

*Discussant: Presenter of the paper no. 10*

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## Subsection I.2. European Integration

*Session Chairs:*

Angela ROMAN, PhD  
Adina MOISE-ȚIȚEI, PhD

*Location:*

Room P45, Campus (A), Ground floor

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1. Botina Mădălina, Dobre Elena, Munteanu Alexandra	- Flexible Corporate Legal Framework in the Actual Context of European Integration
<i>Discussant: Presenter of the paper no. 14</i>	
2. Caranica Cristina-Nicoleta	- Partnership Principle – A Theoretical Approach within Cohesion Policy
<i>Discussant: Presenter of the paper no. 1</i>	
3. Catana Aida , Titan Emilia	- The ERDF Contribution to the Development of the Social and Educational Infrastructure, as well as to the Reduction of Local Disparities in Cluj, Brasov, Vaslui and Giurgiu Counties in the Period 2007-2013
<i>Discussant: Presenter of the paper no. 2</i>	
4. Dobre Claudia	- Concentration in the Banking Sector in Romania and Bulgaria
<i>Discussant: Presenter of the paper no. 3</i>	
5. Ghiță Simona	- Causality-Based Frameworks for Sustainable Development Indicators: Strengths and Weaknesses
<i>Discussant: Presenter of the paper no. 4</i>	
6. Grecu Mihaela, Titan Emilia	- Youth Unemployment in European Union
<i>Discussant: Presenter of the paper no. 5</i>	
7. Guțu Ioana	- Agreeing over TTIP: the Ninth Negotiation Round
<i>Discussant: Presenter of the paper no. 6</i>	
8. Mihai Mihaela	- NEETs Analysis in Romania
<i>Discussant: Presenter of the paper no. 7</i>	
9. Pandele Adina Laura	- The Statute of Seafarers. European and International Regulations
<i>Discussant: Presenter of the paper no. 8</i>	
10. Popescu Alina	- Tertiary ESP Courses, Internationalization and the EU Labour Market
<i>Discussant: Presenter of the paper no. 9</i>	

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11. Schipor Constantin - The European Social Models facing the economic crisis  
*Discussant: Presenter of the paper no. 10*
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12. Stăiculescu Ana Rodica, Neagu Carmen Mariana - Pink Collar Crime vs. White Collar Crime Overview on the Specific Features Related to the Antisocial Behavior of Women  
*Discussant: Presenter of the paper no. 11*
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13. Ștefan Liviu, Păunică Mihai - Romanian Public External Audit Integration in the European Union Acquis  
*Discussant: Presenter of the paper no. 12*
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14. Voiculeț Alina - European Union Market and Attraction of Foreign Direct Investment  
*Discussant: Presenter of the paper no. 13*
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### Subsection I.3. Regional Development Strategies

*Session Chairs:*  
Cătălin PLOAE, PhD  
Sorinel COSMA, PhD

*Location:*  
Room P47, Campus (A), Ground floor

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1. Babachenko Marina	- The Main Ways of the Development in the Shipbuilding Industry in Ukraine
<i>Discussant: Presenter of the paper no. 15</i>	
2. Cibotariu Irina-Ștefana	- Theoretical Approaches on Financing through Programs in Social Assistance Field
<i>Discussant: Presenter of the paper no. 1</i>	
3. Ciocoiu Cristina-Elena	- The Evolution of the Romanian Microenterprises Financed by the European Regional Development Fund
<i>Discussant: Presenter of the paper no. 2</i>	
4. Frone Simona, Frone Dumitru Florin	- Importance and Trends of the Resource Productivity in Romania
<i>Discussant: Presenter of the paper no. 3</i>	
5. Geambazi Petris	- The Process of Achieving Economic Convergence Regions in Romania in Terms of EU Funds
<i>Discussant: Presenter of the paper no. 4</i>	
6. Ghiță Simona, Boboc Cristina, Manea Daniela	- A Quantitative Analysis of the Main Components of EU Sustainable Tourism, in the context of Information Society
<i>Discussant: Presenter of the paper no. 5</i>	
7. Golubkova Irina	- Format of Strategic Planning in Cruise Shipping
<i>Discussant: Presenter of the paper no. 6</i>	
8. Ilie Margareta, Ilie Constantin	- A Short Analysis of the Romanian’s Main National Accounts Tax, GDP, General, Central and Local Government and Unemployment Rate Between 2005 and 2014
<i>Discussant: Presenter of the paper no. 7</i>	
9. Levinska Tetyana	- Prospects of Yacht Tourism Development in the Black Sea Region of Ukraine
<i>Discussant: Presenter of the paper no. 8</i>	
10. Mamuladze Roman , Revutska Nataliia	- The Role of the Caspian Region in World Energy Security and Diversification of Energy Supply
<i>Discussant: Presenter of the paper no. 9</i>	
11. Mițac Mirela Claudia	- The Evolution Of Constanta Port’ Activities During The Current Crisis Period
<i>Discussant: Presenter of the paper no. 10</i>	
12. Neagu Olimpia	- The Regional Economic Convergence in Romania: An Analysis Based on the Entropy Approach
<i>Discussant: Presenter of the paper no. 11</i>	

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13. Peresyphkina Natalia - Main Directions of Strategic Development of the Ukrainian Sector of Cruise Tourism

*Discussant: Presenter of the paper no. 12*

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14. Sotnichenko Lyudmila - The Scheme of the Regulation and Financing of Transport Infrastructure Projects of the Regions of Ukraine

*Discussant: Presenter of the paper no. 13*

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15. Târnovan Anabella-Maria - Homophily in Social Networks, Bridging and Bonding Social Capital. Implications for Development

*Discussant: Presenter of the paper no. 14*

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**Papers presentations – Parallel Sessions**  
**Section II: Business Economy and Administration**



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**Subsection II.1. Economic and Social Studies**  
**Panel 1**

*Session Chairs:*  
Marian IONEL, PhD  
Cristina Mihaela LAZĂR, PhD

*Location:*  
Room 150, Campus (A), 1<sup>st</sup> floor

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1. Bănărescu Adrian	- Proposals for Implementing Data Analysis Solutions for Fraud Detection
<i>Discussant: Presenter of the paper no. 15</i>	
2. Belascu Lucian	- Emergence and Progress of the New Paradigm of Development – the Sustainable Development
<i>Discussant: Presenter of the paper no. 13</i>	
3. Bucaciuc Anamaria	- Theoretical Debates on the Potential of Social Enterprises
<i>Discussant: Presenter of the paper no. 2</i>	
4. Chiriac Irina	- The effects of merger and acquisition on employee
<i>Discussant: Presenter of the paper no. 3</i>	
5. Chiriac Irina, Georgescu Iuliana Eugenia	- The study of the evolution of M&As in the current economic context
<i>Discussant: Presenter of the paper no. 6</i>	
6. Cioban Gabriela-Liliana	- Knowledge Economy Index in the Structure of World Economies
<i>Discussant: Presenter of the paper no. 4</i>	
7. Colomeischi Tudor , Iancu Eugenia	- Dynamics of Mandatory Private Pension Funds from Romania in May 2008 - March 2015 and from the Perspective of Contributions and Assets
<i>Discussant: Presenter of the paper no. 5</i>	
8. Cosma Emil	- ActiveX Controls in Microsoft Excel
<i>Discussant: Presenter of the paper no. 10</i>	
9. Cosma Emil	- Form Controls in Microsoft Excel
<i>Discussant: Presenter of the paper no. 7</i>	
10. Koblianidze Tamar, Toria Mamuka , Veshaguri Maia	- Current Employment Trends in Georgia
<i>Discussant: Presenter of the paper no. 11</i>	
11. Manea Marinela-Daniela	- The Governance’s Impact on the Decline of the Romanian Cooperative Sector
<i>Discussant: Presenter of the paper no. 8</i>	
12. Mihuț Marius Ioan	- The Impact of Savings in Economic Growth. Comparative Study between Japan and China
<i>Discussant: Presenter of the paper no. 9</i>	

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13. Moise-Țiței Adina - The Relationship between Intergenerational Justice Index and Human Development Index

*Discussant: Presenter of the paper no. 12*

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14. Moise-Țiței Adina - An Empirical Measure for Economic Justice

*Discussant: Presenter of the paper no. 1*

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15. Nancu Dorinela - SMEs - The Main Promoters of the Knowledge based Economy

*Discussant: Presenter of the paper no.14*

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**Subsection II.1. Economic and Social Studies**  
**Panel 2**

*Session Chairs:*  
Veronica POPOVICI, PhD  
Gabriela GHEORGHIU, PhD

*Location:*  
Room 143, Campus (A), 1<sup>st</sup> floor

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1. Pîrvu Daniela	- Participation of Romanian Social Enterprises in the Public Procurement Market
<i>Discussant: Presenter of the paper no. 13</i>	
2. Popa Florina	- Aspects regarding the Importance of Development Resources in the Economic Growth
<i>Discussant: Presenter of the paper no. 14</i>	
3. Popovici Norina , Moraru Gheorghe , Moraru Camelia	- Level 5 in Education
<i>Discussant: Presenter of the paper no. 1</i>	
4. Popovici Veronica	- An Overview of Millennials’ Coming of Age. The Emergence of Generation Y and its Underlying and Consequential Socio-Economic Aspects
<i>Discussant: Presenter of the paper no. 2</i>	
5. Regneala Horatiu , Coras Eliza Laura	- Financing green energy in Romania
<i>Discussant: Presenter of the paper no. 3</i>	
6. Stoica Carmen	- Theoretical Analysis of The Development of Fiscal Relations Management Through the Viewpoint of Economic Theories
<i>Discussant: Presenter of the paper no. 4</i>	
7. Stoica Carmen	- Fiscal Management: Methods and Principles
<i>Discussant: Presenter of the paper no. 8</i>	
8. Ştefan Cosmin-Alexandru, Toma George-Sorin, Marinescu Paul	- Tomorrow’s Worker- a Short Portrait
<i>Discussant: Presenter of the paper no. 6</i>	
9. Terchila Sorin	- Tendencies in Communication Through Mass Media and the Economic Implications Nationally and Internationally
<i>Discussant: Presenter of the paper no. 5</i>	
10. Toader Elena Alexandra	- Application of the Analytic Network Process to competency assessment process of IT professionals
<i>Discussant: Presenter of the paper no. 9</i>	
11. Ungureanu Emilia	- Education Analysis in Romania - A Quantitative Approach
<i>Discussant: Presenter of the paper no. 10</i>	

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12. Voicu-Dorobanțu Roxana - A Model of Innovation and Sustainability: THE Regional Business Ecosystem

*Discussant: Presenter of the paper no. 7*

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13. Voicu-Dorobanțu Roxana, Ploae Cătălin - Turning Forests into Added Value: ROMANIA's Furniture Trade

*Discussant: Presenter of the paper no. 11*

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14. Voiculeț Alina - Increasing Global Population – An Actual Issue of World Countries

*Discussant: Presenter of the paper no. 12*

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## Subsection II.1. Economic and Social Studies

### Panel 3

*Session Chairs:*

Maria CĂZĂNEL, PhD

Raluca TRANDAFIR, PhD

*Location:*

Room 146, Campus (A), 1<sup>st</sup> floor

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1. Buzarna-Tihenea (Galbeaza) Alina <i>Discussant: Presenter of the paper no. 14</i>	- An Analysis of Specialized Translation and Terminology. Case Study
2. Căzănel Maria <i>Discussant: Presenter of the paper no. 13</i>	- Legal Distinction between the Exception of a Non-performance Contract and the Lien
3. Cristian Elena Raluca, Baragan Laura Georgeta <i>Discussant: Presenter of the paper no. 1</i>	- A Journey into the History of Migration
4. Dan (Nădrag) Lavinia <i>Discussant: Presenter of the paper no. 2</i>	- Strategies Concerning the Translation of Specialized Texts
5. Iftene Cristi <i>Discussant: Presenter of the paper no. 3</i>	- Institutional Autonomy vs. Political Control
6. Iftene Cristi <i>Discussant: Presenter of the paper no. 4</i>	- Good Administration. National and European Regulatory Framework
7. Mitra Mariana <i>Discussant: Presenter of the paper no. 5</i>	- Specific Features of Female Criminality
8. Mitra Mariana <i>Discussant: Presenter of the paper no. 11</i>	- Criminological approaches on tax evasion
9. Nădrag (Bala) Monica , Dan (Nădrag) Lavinia <i>Discussant: Presenter of the paper no. 6</i>	- Mobile Youth Culture
10. Rus Mihaela <i>Discussant: Presenter of the paper no. 7</i>	- Explanatory Models of Consumer Behaviour from a Psychological Perspective
11. Rus Mihaela <i>Discussant: Presenter of the paper no. 12</i>	- Performance Management to Civil Servants

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12. State Violeta, Tănase Loredana - The Impact of Legal Form on Tax Liability of  
Cristina Economic Entities

*Discussant: Presenter of the paper no. 8*

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13. Stoica Adrian - General Aspects of the Patrimonial Rights in the  
New Civil Code

*Discussant: Presenter of the paper no. 10*

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14. Stoica Adrian - The Assets under the New Civil Code

*Discussant: Presenter of the paper no. 9*

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## Subsection II.2. Marketing – Management

### Panel 1

*Session Chairs:*

Andreea-Daniela MORARU, PhD

Claudia DOBRE, PhD

*Location:*

Room 217, Campus (A), 2<sup>nd</sup> floor

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1. Alexandru Vlad Cătălina, Ungureanu Gabriela , Militaru Mădălina	- Intangible Assets as a Source of Competitiveness
<i>Discussant: Presenter of the paper no. 15</i>	
2. Anastase (Bădulescu) Ileana, Grigoruț Cornel, Bucur Carmen Maria	- The Corporate Communication and the Entrepreneur. Business Opportunity
<i>Discussant: Presenter of the paper no. 1</i>	
3. Antohi Ionuț	- The High Performance Working Systems within Romanian Companies
<i>Discussant: Presenter of the paper no. 2</i>	
4. Asaloș Nicoleta, Vasile Iulian	- Conceptual Aspects and a New Vision of Competitiveness in Actual Economic Context
<i>Discussant: Presenter of the paper no. 3</i>	
5. Băcanu Bogdan	- Strategy: Between Misuse and Abuse of the Label and the Concept
<i>Discussant: Presenter of the paper no. 4</i>	
6. Boca GrațIELa Dana	- The Gemba Walk – A Tool For Management and Leadership
<i>Discussant: Presenter of the paper no. 5</i>	
7. Boldureanu Gabriela	- The Creation of New Businesses in Romania
<i>Discussant: Presenter of the paper no. 6</i>	
8. Butnaru Iulia	- Reorganisations a Two-Way Road between Economic Drivers and Tax Planning
<i>Discussant: Presenter of the paper no. 7</i>	
9. Cerchia Alina Elena	- The Impact of New Technologies on Customer Relationship Management
<i>Discussant: Presenter of the paper no. 8</i>	
10. Chikhladze Niko , Valishvili Tea	- On the Issue of Tourism Potential of Kutaisi and Its Surrounding Area
<i>Discussant: Presenter of the paper no. 9</i>	
11. Chițescu Răzvan Ion	- Feedback as a Main Instrument of Management
<i>Discussant: Presenter of the paper no. 10</i>	

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12. Chivu Maria Ramona - The Road to Competitive Advantage must be Paved with a Respectful Attitude towards the Environment

*Discussant: Presenter of the paper no. 11*

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13. Constandache Mihaela, Nenciu Daniela - Simona, Condrea Elena - Assessing the Degree of Customer Satisfaction Regarding Food Services Quality in President Restaurant of Mangalia

*Discussant: Presenter of the paper no. 12*

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14. Dinu Gabriel, Dinu Loredana - Consumer Mind - A Real Black Box

*Discussant: Presenter of the paper no. 13*

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15. Drumea Cristina - Emerging Labor Force and Specific HR Retention Approach in the Organization’s Competitive Advantage Outline

*Discussant: Presenter of the paper no. 14*

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**Subsection II.2. Marketing – Management**  
**Panel 2**

*Session Chairs:*  
Norina POPOVICI, PhD  
Elena CONDREA, PhD

*Location:*  
Room 226, Campus (A), 2<sup>nd</sup> floor

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1. Hordău Anne Marie Andreea <i>Discussant: Presenter of the paper no. 13</i>	- An Approach of Romanian Labor Force Including Emigrants and Romanian Diaspora
2. Jugănaru Mariana, Jugănaru Ion-Dănuț <i>Discussant: Presenter of the paper no. 12</i>	- Sustainable Development and its Influence on the Change of Consumer’s Behaviour
3. Lăzărescu Caius <i>Discussant: Presenter of the paper no. 1</i>	- Postal Services Marketing
4. Luca Florin-Alexandru, Filipeanu Dumitru, Cananau Mihaela <i>Discussant: Presenter of the paper no. 2</i>	- The Management of Institutional Communication in the Public vs. the Private Sector
5. Lupșa-Tătaru Florin Răzvan, Mărăscu-Klein Vladimir <i>Discussant: Presenter of the paper no. 3</i>	- Increasing the efficiency of Chamber of Commerce and Industry from Brasov by using information technologies
6. Malania Elisabed , Kochlamazashvili Lela , Kandashvili Teimuraz <i>Discussant: Presenter of the paper no. 4</i>	- Prospects of Development of Dairy Products Market in Georgia
7. Mateescu Mihaela, Muscalu Mihai Sabin <i>Discussant: Presenter of the paper no. 5</i>	- Service Innovation and Markets. Direct and Reverse Implications
8. Mogos Radu Ioan <i>Discussant: Presenter of the paper no. 6</i>	- A Communication Platform Framework for E-Mail Marketing Using Model Driven Architecture
9. Moraru Andreea Daniela, Băcă Eleonora <i>Discussant: Presenter of the paper no. 7</i>	- Consumption Expenditure in Romania – between Present Constraints and Past Habits
10. Munteanu Valentina <i>Discussant: Presenter of the paper no. 8</i>	- Social Entrepreneur and Skills Profile

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| 11. Naghi Remus Ionuț, Preda Gheorghe,<br>Para Iulia | - Organizational Consequences of Internal<br>Marketing                                 |
| <i>Discussant: Presenter of the paper no. 9</i>      |  |
| 12. Nancu Dumitru                                    | - Supply Chain Management – A Theoretical Approach                                     |
| <i>Discussant: Presenter of the paper no. 10</i>     |  |
| 13. Nancu Dumitru, Nancu Dorinela                    | - A Conceptual Model for the Analysis of Supply<br>Chain Performance by Reducing Costs |
| <i>Discussant: Presenter of the paper no. 11</i>     |  |
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## Subsection II.2. Marketing – Management

### Panel 3

*Session Chairs:*  
Angela Eliza MICU, PhD  
Maria Gabriela HORGA, PhD

*Location:*  
Room 204, Campus (A), 2<sup>nd</sup> floor

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1. Neacșu Nicoleta Andreea, Madar Anca <i>Discussant: Presenter of the paper no. 15</i>	- Services quality in catering industry Case Study: Forest Restaurant - Sinaia
2. Nenciu Daniela - Simona, Constandache Mihaela, Stanciu Anca - Cristina <i>Discussant: Presenter of the paper no. 14</i>	- Direct Research on Marketing concerning the Accessibility Degree of Seventeen Makeup Cosmetic Products marketed by Company X, among Customers
3. Nicodim Liliana, Tanase Gabriel-Iulian, Velica Marian <i>Discussant: Presenter of the paper no. 13</i>	- Efficient Management in the Educational Process
4. Nicodim Liliana, Bucata George, Tanase Gabriel-Iulian <i>Discussant: Presenter of the paper no. 12</i>	- The New Organizational Culture
5. Petac Eugen, Duma Petruț <i>Discussant: Presenter of the paper no. 1</i>	- Some Aspects of Intrusion Detection in IoE
6. Popa Adela Laura <i>Discussant: Presenter of the paper no. 2</i>	- Dilemmas on Student's Place in Defining the Higher Education Institutions' Marketing Strategy
7. Roșca Remus, Șipoș-Gug Sebastian <i>Discussant: Presenter of the paper no. 3</i>	- The University as a Generator of Entrepreneurial Education
8. Ruginosu Alexandra Teodora <i>Discussant: Presenter of the paper no. 4</i>	- Assessing Mentoring Activities in the Management of Knowledge Based Organizations
9. Rusu Sergiu, Isac Florin-Lucian <i>Discussant: Presenter of the paper no. 5</i>	- Entrepreneurship and Small Business în Tourism
10. Sarchizian Sergiu <i>Discussant: Presenter of the paper no. 6</i>	- Romanian Companies Restructuring During the Crisis

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11. Tănase Mihaela	- The Role of Transformational Leadership in Knowledge-Based Organizations
<i>Discussant: Presenter of the paper no. 7</i>	
12. Tănase Mihaela	- Analysis of Leader’s Characteristics on Performance in the Knowledge-Based Organizations
<i>Discussant: Presenter of the paper no. 8</i>	
13. Trașcă Elisabeta	- Strategies for Sustainable Development and Tourism in Central Dobrogea
<i>Discussant: Presenter of the paper no. 9</i>	
14. Utureanu Simona, Dragomir Cristina	- Review on Lean Tools used in Manufacturing Process Improvement (I)
<i>Discussant: Presenter of the paper no. 10</i>	
15. Zoltan Raluca, Vancea Romulus	- Informal groups in global work environment: group work or team work?
<i>Discussant: Presenter of the paper no. 11</i>	

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## Subsection II.3. Finance and Accounting

### Panel 1

*Session Chairs:*

Elena Cerasela SPĂTARIU, PhD  
Cristina Elena GEORGESCU, PhD

*Location:*

Senate Room, Campus (A), 1<sup>st</sup> floor

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1. Băcanu Mihaela-Nicoleta	- Romania from Connection to Disconnection between Taxation and Accounting - a Comparative Analysis of the Two Areas
<i>Discussant: Presenter of the paper no. 13</i>	
2. Bădescu Bogdan	- Exiting the Unconventional Monetary Policies
<i>Discussant: Presenter of the paper no. 12</i>	
3. Bobeș Florina-Maria	- The Current Situation of the Public External Audit Activity in Romania and Proposals for Improving the Activity
<i>Discussant: Presenter of the paper no. 1</i>	
4. Brad Laura, Ciobanu Radu, Dobre Florin	- Changes in Conservatism after the Adoption of the IFRS: Evidence from Romania
<i>Discussant: Presenter of the paper no. 2</i>	
5. Bumbescu Sorina Simona	- Analysis Models of Bankruptcy Risk
<i>Discussant: Presenter of the paper no. 3</i>	
6. Busuioc Witowchi Irina Raluca, Luca Florin Alexandru	- Basel III. How far have we come?
<i>Discussant: Presenter of the paper no. 4</i>	
7. Caraiman Adrian-Cosmin	- Integrated ERP Systems at Trade Entities
<i>Discussant: Presenter of the paper no. 5</i>	
8. Caratas Maria Alina, Spatariu Elena Cerasela, Margaritti Doina	- The Accounting Option: Fair Or Favorable Image?
<i>Discussant: Presenter of the paper no. 6</i>	
9. Caratas Maria Alina, Spatariu Elena Cerasela	- Accounting systems in the organizational culture context
<i>Discussant: Presenter of the paper no. 7</i>	
10. Cioca Ionela Cornelia	- Analysis of Correlation between Gross Domestic Product and Value Added Tax in the European Union Countries
<i>Discussant: Presenter of the paper no. 8</i>	
11. Ciurlău Loredana, Căruntu Genu Alexandru	- Conceptual Approaches Concerning the Internal Control under the Conditions of a Global Economy
<i>Discussant: Presenter of the paper no. 9</i>	

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12. Coroiu Sorina Ioana - Monetary Policy of Quantitative Easing in United Kingdom

*Discussant: Presenter of the paper no. 10*

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13. Covrig Mihaela - Equal Opportunities and Gender Equality: Some Considerations on Personal Loan and Insurance Markets

*Discussant: Presenter of the paper no. 11*

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## Subsection II.3. Finance and Accounting

### Panel 2

*Session Chairs:*

Cristina DUHNEA, PhD  
Silvia GHIȚĂ-MITRESCU, PhD

*Location:*

Room A02, Campus (A), 1<sup>st</sup> floor

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1. Csatlós (Homorodean) Ana-Patricia <i>Discussant: Presenter of the paper no. 12</i>	- Trends Specific to the Members States of the European Union on Individual Income Taxation
2. Dănilă Alexandra <i>Discussant: Presenter of the paper no. 1</i>	- Corporate Governance - Leading Factor of Firm Financial Performance?
3. Dicu Roxana Manuela, Mardiros Daniela Neonila <i>Discussant: Presenter of the paper no. 2</i>	- Provisions and Contingencies: Considerations Regarding Recognition and Measurement
4. Dumitru Valentin Florentin <i>Discussant: Presenter of the paper no. 3</i>	- The Implementation and Employment of the Information Technologies in the Romanian Companies
5. Georgescu Cristina Elena, Radu Riana Iren <i>Discussant: Presenter of the paper no. 4</i>	- The Provisions for the Risk of Loss in the Case of the Loans Granted by the European Banks
6. Ghiță-Mitrescu Silvia, Duhnea Cristina <i>Discussant: Presenter of the paper no. 5</i>	- IFRS 9's Impact on the Romanian Banking System's Provisions
7. Grigore Marian <i>Discussant: Presenter of the paper no. 6</i>	- Connection between the Significance Threshold and the Risk of Audit in Entities in the Constructions Field
8. Grosu Maria, Mihalciuc Camelia <i>Discussant: Presenter of the paper no. 7</i>	- Comprehensive Income Reporting by Listed Companies on the Bucharest Stock Exchange. Econometric Study
9. Guni Claudia Nicoleta <i>Discussant: Presenter of the paper no. 8</i>	- Theoretical Fundamentals and References on the Elaboration and Presentation of the Financial Situations
10. Gust Marius <i>Discussant: Presenter of the paper no. 9</i>	- Evolutions of the concentration degree in the Romanian banking system

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11. Ilie Margareta, Ilie Constantin - The Actuals of Crowdfunding

*Discussant: Presenter of the paper no. 10*

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12. Iuga Iulia Cristina - The Impact of the Exchange Rate Evolution on Romanian Exports

*Discussant: Presenter of the paper no. 11*

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## Subsection II.3. Finance and Accounting

### Panel 3

*Session Chairs:*

Nicoleta ASALOȘ, PhD  
Oana NIȚU, PhD

*Location:*

Room P54, Campus (A), Ground floor

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1. Jinga Gabriel, Dumitru Mădălina	- Meeting Users' Information Needs through Integrated Reporting
<i>Discussant: Presenter of the paper no. 13</i>	
2. Lesconi-Frumușanu Nătălița-Mihaela, Marin Adreea-Mihaela	- The perception of Professional Accountants on Management Accounting
<i>Discussant: Presenter of the paper no. 12</i>	
3. Lipară Daniel , Dănilă Alexandra	- Harmonization of Monetary and Fiscal Policies. Mix or Separation? An Overview of Romania's Economic Reality Between 2000 - 2013
<i>Discussant: Presenter of the paper no. 1</i>	
4. Margaritti Doina, Sirma Tomos	- How the Distribution System and the Granting of Drug Discounts, is an Influencing Factor for a Pharmaceutical Units' Financial Performance
<i>Discussant: Presenter of the paper no. 2</i>	
5. Mașca Ema	- The Continuity of Conservatism in the Standards Developed by the IASB
<i>Discussant: Presenter of the paper no. 3</i>	
6. Mașca Ema	- Accounting Conservatism - An Argument for Sustainable Businesses
<i>Discussant: Presenter of the paper no. 4</i>	
7. Mihălțan Delia Corina, Sălișteanu (Ștefan) Simona Florina	- Implications of Taxation on the Accounting of Results in NPOs
<i>Discussant: Presenter of the paper no. 5</i>	
8. Mocanu Florina, Istudor Ileana Iulia	- The Analysis of the Correlation Between the Sources of Funding, Performance and Risk Exposure of a Company
<i>Discussant: Presenter of the paper no. 6</i>	
9. Moraru Camelia, Popovici Norina, Ioniță Roxana	- A VAR Analysis of the Connection between Taxation and Economic Growth. Case Study: Romania
<i>Discussant: Presenter of the paper no. 7</i>	
10. Munteanu Irena	- Risk and Banking Performance: the Correlation between Credit Risk Ratio and ROA in the Romanian Banking System

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*Discussant: Presenter of the paper no. 8*

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11. Murgea Aurora - Capital Market and Happiness in United States

*Discussant: Presenter of the paper no. 9*

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12. Nichita Ramona-Anca - Scrutinizing the Tax Compliance Puzzle via Tax Literacy

*Discussant: Presenter of the paper no. 10*

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13. Nicolae Traian Cristin - The Accounting for Revenues and Impact of Fair Value

*Discussant: Presenter of the paper no. 11*

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## Subsection II.3. Finance and Accounting

### Panel 4

*Session Chairs:*

Elena DOBRE, PhD

Irena MUNTEANU, PhD

*Location:*

Room E241, Campus (A), 2<sup>nd</sup> floor

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1. Nitu Oana, Nitu Claudiu Valentin, Tileaga Cosmin	- Fiscal Behavior Patterns
<i>Discussant: Presenter of the paper no. 13</i>	
2. Nitu Oana, Nitu Claudiu Valentin, Tileaga Cosmin	- Health Insurance Related Leaves and Allowances: Romania vs Sweden
<i>Discussant: Presenter of the paper no. 1</i>	
3. Ofileanu Dimi , Chiriac Silviu Cornel Virgil	- Possibilities of Using Simple Random Survey in Audit
<i>Discussant: Presenter of the paper no. 2</i>	
4. Oros Olivera Ecaterina	- Expected Credit Losses - IFRS 9 and Basel III Moving towards Convergence?
<i>Discussant: Presenter of the paper no. 3</i>	
5. Piciu Gabriela Cornelia	- Implications of Bank Failures – Case Study: Daiwa Bank
<i>Discussant: Presenter of the paper no. 4</i>	
6. Roman Angela, Bilan Irina	- Bank-specific and Macroeconomic Determinants of the Quality of Bank Loans Portfolio in Romania and Bulgaria
<i>Discussant: Presenter of the paper no. 5</i>	
7. Sahlian Daniela Nicoleta	- Is Bancassurance Concept Profitable for the Banking and Insurance Field in Romania?
<i>Discussant: Presenter of the paper no. 6</i>	
8. Sălișteanu (Ștefan) Simona - Florina, Mihălțan Delia Corina	- The Importance of Managerial Accounting for Enterprise Management
<i>Discussant: Presenter of the paper no. 7</i>	
9. Trandafir Adina	- Effects of Direct Taxation in Romania on the Evolution of Business Environment
<i>Discussant: Presenter of the paper no. 8</i>	
10. Trandafir Raluca-Andreea	- Strategies for Improving the Economic and Financial Performance of the Hotel Companies in the Romanian Seaside Area
<i>Discussant: Presenter of the paper no. 9</i>	
11. Untaru Mircea	- Arguments for the Assessment of the Inventories at Net Realisable Value
<i>Discussant: Presenter of the paper no. 10</i>	

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12. Vărzaru Anca Antoaneta - The Relationship Between Performance Measurement Systems and Budgets

*Discussant: Presenter of the paper no. 11*

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13. Vlad Costică - Cost Benefit Analysis, Modern Vision of the Project Investment Approach

*Discussant: Presenter of the paper no. 12*

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**Papers presentations –**  
**THE INTERNATIONAL CONGRESS**  
***ACCOUNTING CHALLENGES IN THE GLOBAL***  
***BUSINESS ENVIRONMENT***

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

*Session Chairs:*

Marioara MIREA, PhD

Anca Șerban-Comănescu, PhD

*Location:*

Council Room, Campus (A), 2<sup>nd</sup> floor

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1. Halep Maria	- The IFRS9 Standard: Assessment of the Impacts on the European Banking Industry
<i>Discussant: Presenter of the paper no. 4</i>	
2. Irimescu Alina Mihaela, Dumitru Graziella Corina	- Tip Taxation – Necessity or Inconvenience?
<i>Discussant: Presenter of the paper no. 1</i>	
3. Manea Marinela-Daniela	- Incursion in the Depreciation Testing of the Non-Cash-Generating Assets Belonging to the Public Sector
<i>Discussant: Presenter of the paper no. 2</i>	
4. Ofileanu Dimi	- Aspects Regarding the Application of Lean Accounting in Taking the Managerial Decisions
<i>Discussant: Presenter of the paper no. 3</i>	

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