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**Corporate Social Responsibility
in a Permanent Changing World**

Book of Abstracts

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CORPORATE SOCIAL RESPONSIBILITY

Legal and methodological backgrounds of the corporate social responsibility in the globalization period

Baciu Iacob - Dimitrie Cantemir Christian University

The legal and methodological issues on corporate social responsibility are obsolete and are in addition to corporate governance, strengthening the importance of running a company in the context of recent radical changes occurring in the global economy and, implicitly, new trends in the context of financial globalization. The need for the emergence of the concept of "corporate governance" as well as governance implications on the internal environment of firms, represented by shareholders and employees, or the external environment, represented by the creditors, suppliers and the community made a presentation of inappropriate combinations of key accounts, most often fraudulent, leading to the opening of resounding financial scandals in Europe and the United States of America. Social responsibility means that a company can take care of both profitability and development, as well as social and environmental impact. The existence of an enterprise is not just that of producing a profit, but it has a social responsibility in the sense that it belongs to society in general. Corporate governance varies significantly from country to country depending on economic factors, political, financial, social cultural or country-specific. The organization must be concerned not only the exploitation of human, natural, financial resources, but also its image in society by adopting strategies and social contracts which has to be concerted, valued and accepted by consensus.

Increase of Social Responsibility of Food Manufacturers within the Formation of National Agricultural Market

Baciu-Cazacu A. - Cooperative-Commercial University of Moldova

Valovoi G. - Cooperative-Commercial University of Moldova

Are you a business owner or a senior manager? Is your business directed towards a healthy and long-term development? Are you worried about the company's reputation? Are you oriented towards the increase of investment attractiveness? Are you interested in a mutually beneficial partnership with government and society? Then, the social responsibility – is a binding attribute of your business.

The widest interpretation of social responsibility includes:

- corporate ethics
- corporate-social policy on the society
- policy in preserving the environment
- principles and approaches on corporate management
- questions on respecting the human rights in relation to suppliers, consumers, personnel
- personnel policy

There exist several basic benefits which are received by socially-responsible companies. These benefits include:

- improvement of financial indicators
- decrease of operational costs
- improving the image and reputation
- increase in sales and consumers' loyalty
- reduction of staff fluctuation, increase the personnel's loyalty, increase the staff's motivation
- decrease the pressure from the inspection bodies
- access to capital

The paper which will be presented will include the estimation of factors which allow the formation of social responsibility of manufacturers within the formation of national agricultural market.

Management responsibility in corporate governance

Bleotu Vasile - Dimitrie Cantemir Christian University

The management of an organization, private company or public institution is the decision factor in applying the principles of Corporate Governance. Therefore, those who lead the organization must clearly and precisely determine the overall objectives that should be achieved and the objectives of each component part of the organization. General and partial objectives are established based on the motivation of existence of those organization materialized in programs and strategies, or the establishment requirements, for a public one. Management is required to design an appropriate strategy for managing risks associated with all the organization's objectives and an appropriate control system to ensure permanent monitoring of these risks. Risk management requires knowledge of levers available to management to identify and account for these risks and how the levers work to reduce the effects that the risks can have on achieving the objectives. By the strategic control, the leadership of the organization decide what level of risk is prepared to accept and what levels can not be accepted, which will influence the residual value risk exposure that can be accepted. Monitoring and updating the risk register can provide to the management permanently analysis and knowledge of risk level and evolution within the organization.

The Economic Dimension of Social Responsibility in the Context of Sustainable Development

Borza Mioara - Alexandru Ioan Cuza University of Iași

The sustainable development is one of the most modern concepts approached in the economic world of XX-XXI centuries and represents a goal of the developing plans for a large number of entities from the following categories: enterprise, public and private institutions, administrative units, citizens etc. In order to realize a development based on simultaneous achievement of economic, environmental and social goals, it is necessary to cover some forerunner stages obvious defined. One of them, which we will refer in this paper, is that of social responsibility. This stage must be covered by all entities that aspire to achieve the sustainable development level. Thus, the social responsibility becomes a pillar of sustainable development and must be applied, primarily, in business. An enterprise is considered "socially responsible" when it follows the principles of ethical economic, contribute to the macroeconomic development and does not compromise the development ability of future generations. The specialty literature noted that the social responsibility is an efficient method to bring multiple benefits for: enterprise, society, economy and future generations. The arguments are moral, economic, environmental and rational. In this paper we propose to analyze the main specific aspects of social responsibility and sustainable development, in terms of need to implement these concepts in the business environment from the Iasi County.

CSR- from a business model to a country brand strategy

Cozmiuc Cornelia - Alexandru Ioan Cuza University of Iași

The highly floated term "country brand" is universally accepted as being extremely important in the development of a country. But what exactly entails the creation of a nation brand? Can the "country brand" term overlap across public policy, export, migration? Or nation brands are a mix of global perceptions of people from different corners of the world, involving concepts such as culture, products, business climate and tourist attractions? All of the above can highly contribute on creating a strong nation brand but trying to identify the suitable country brand positioning vectors and how they contribute to the development of a credible nation brand can be really difficult. The purpose of this paper is to focus on the relationship between Corporate Social Responsibility and country branding and to show how Corporate Social Responsibility can become part of a country branding strategy. Although CSR is highly associated with the business sector and most of the time does not enjoy a wide positive reaction, it can be a successfulness model of building a strong country brand. CSR is doing for the business sector what countries are trying to do for their publics: embrace the responsibility for its actions while trying to obtain a positive impact among its publics and all the member of the public sphere in order to increase awareness and to be competitive in a changing market.

Entrepreneurship education - reflex of social responsibility

Dromereschi Maria-Irina - Technical College Anghel Saligny Bacau

Entrepreneurship education in Romania is still at an early stage. A proving so slow and syncopated rhythm of economic development, the current status of education reform and labor market maturity. The test of this type of education is the business plan, business idea that quality and his ability to translate the idea into a viable business. What should be valued higher is the process that leads to this result, the capacity of interdisciplinary knowledge integration, decision-making capacity and coordination, human interaction and communication, economic and social impacts at the community level, quality of life, which certainly requires exercise social responsibility.

Designing and Implementing a CSR Communication Strategy

Florea Ramona - George Bacovia University

Florea Radu - George Bacovia University

Spukiene Regina - Alytaus Kolegija, Lithuania

Luc BROES - Plantijn University College Antwerpen, Belgium

This paper aims to identify the implementation and the awareness degree of Social Responsibility concept among sixty companies from six European countries: Belgium, Finland, Lithuania, Netherland, Spain and Romania. We studied too the main CSR actions implemented by the researched companies, the most familiar information sources used by the managers regarding CSR and the most efficient ways of improving CSR knowledge.

We also tried to find out how universities are involved or could contribute to an efficient dissemination of CSR principles using lectures, work-shops, debates, seminars among students, business community.

The research is helpful to academic and university community in curricula design and in order to find out the way in which it can contribute to a better information, awareness and involvement of students and managers in the field of social responsibility.

The originality of this paper relies in the fact that we made a comparative study among sixty companies and we tried to identify similarities and differences in the way in which they apply social responsibility principles in their business. We also studied university implication in CSR promotion into researched countries.

The Application of Corporate Social Responsibility Models in Romania in the Context of the Post-Accession to the European Union

Iamandi Irina-Eugenia - The Bucharest Academy of Economic Studies

The aim of the present research paper is to present how corporate social responsibility (CSR) in Romania evolved in the last years, especially after Romania's accession to the European Union (EU). In this regard, a set of specific objectives are proposed: a general presentation of CSR models in theoretical terms, based on specialized literature review; a brief analysis of the main characteristics of CSR in EU, emphasizing the main CSR models, forms, instruments and indicators at the European level; a comprehensive analysis of CSR in Romania and the corresponding models, considering an empirical evaluation of the market and the research and data presented by specialized organizations or researchers in the field; a comparison between the models of CSR in EU and the ones in Romania, focussing on main similarities and differences; a thorough analysis of CSR and a set of recommendations to be followed in order to transform CSR in Romania into a highly strategic approach; an offering of practical examples for strengthening the theoretical part. The results of the research emphasize the CSR achievements in Romania after 2007, but also reveal the necessary measures for it to become similar with the CSR European approach and to benefit of the competitive advantages that corporate social involvement brings on for the responsible companies.

Corporate governance and audit activity

Lepadatu Gheorghe - Dimitrie Cantemir Christian University

Transparency of information, indispensable for competitiveness in the market is an efficient operation of corporate governance systems, especially control systems. The issue of governance should be seen as a fundamental pillar of fraud against the pressures to induce frauds, due to lack of transparency of information flow. In all models of corporate governance, external regulation covers a primary role in ensuring effective controls, but it remains the responsibility of the entities to adopt a virtuous mechanism under the profile of internal controls. Corporate governance is closely linked to the entity's management and its structures, knowing the fact that this concept covers important issues in the area of social responsibility and ethical business practices. Corporate governance includes elements such as transparency and financial audit, internal audit, having a close relationship with financial reporting and financial disclosure required by internal and external users. Corporate governance is an attempt to stop the spectacular failures of the private sector and to regain confidence in business. Our research concluded that these failures were the root of evil in the internal control system defective and low strategic level (corporate one) of the management. Improving corporate governance must be improved simultaneously with the application of International Accounting Standards and international reporting.

The Dimensions of Social Policy as an Element of Corporate Social Responsibility Management

Livițchi Oxana - Cooperative-Commercial University of Moldova
Trofimov Victoria - Cooperative-Commercial University of Moldova

In modern economies, an essential feature of the economic framework of activity becomes its oriented character and unquestionable value - the sustainable development as complex and versatile concept. In this context, socially responsible behavior is liable to action at the interference of the human-economic-environmental dimension and becomes more and more frequently, turning real motivation is introduced for economic agents, trained in a healthy competition and brings benefits to different stakeholders, on a micro- and macroeconomic level. Such behavior is especially beneficial in conditions of low growth of economies or faced economic and social imbalances, where enterprises with elements of CSR in management activity, come to cover a range of important needs of society, from various inefficient satisfied reasons by the public decider. This article examines some experiences in this regard for Moldova, which try to become a truly modern and multicultural society, with competitiveness economic agents, with operating in a fairly competitive environment of business and promoting sustainable development as a fundamental multidimensional value of their economic behavior.

The Basic Tendency in the Activity of Consumer Cooperatives in Some European Countries Towards Social Responsibility

Moraru Simion - Cooperative-Commercial University of Moldova

The objects and scope of this topic is to prove that the fundamental principles of Rochdale Pioneers have maintained their importance to the present time. Some of them were changed and reformulated in order to contribute to the fulfillment of the new tasks of the Co-operative Movement in different fields of the economy. Contemporary co-operatives have a rich history, traversed a long and glorious path. They born in the Agricultural and Industrial Revolutions of the 19th and 20th centuries and entered in the new millennium with new "religion" in business: Corporate Social Responsibility.

In the article "The basic tendency in the activity of consumer cooperatives in some European countries towards social responsibility" author try to summarize experience and practices in terms of social responsibility in some countries. Consumer cooperatives constituted to carry out the common economic, social and cultural needs and aspirations, sustainable consumption remains a core target but in a strong connection with a large other projects focused on people.

Without question that the social responsibility of the consumer-cooperatives in above mentioned countries is a work in progress and positive practices which should be taken into account in our country.

Legal and methodological backgrounds of the corporate social responsibility applied to the public institutions

Opre Anca - Dimitrie Cantemir Christian University

The legal and methodological aspects of the corporate social responsibility are applied also in the public institutions. Corporate social responsibility (CSR) is a concept regarding businesses contribution to the development of modern societies. Businesses social responsibility refers to companies involvement in communities life - in their social and environmental problems. CSR concept includes more elements, like assuring equal opportunities, continuing training of personnel, the impact of business's activity over society, concern for the environment etc. In Europe, many companies begin to implement CSR. Businesses pass voluntarily their obligations beyond the law regarding environmental protection and social sphere and begin to use a series of tools and measures in this respect. In Romania, corporate social responsibility represents an area that has begun to develop only in the last few years. Local communities may use CSR as a tool in order to involve active local businesses in community's life. The organizations that represent the community have to identify the most important aspects of the public agenda and present them to the businesses in order to obtain their support. In public administration, CSR activities have an impact on the environment in both operating entities, their internal audiences (employees, management team) and the external public represented by the state institutions, media, trade unions and civil society.

Higher Education -a Resource for Sustainability

Paraschivescu Viorica - George Bacovia University
Carmen-Elena Radu - George Bacovia University

Today, we consider the incorporation of sustainability into the higher educational system as being of great significance within Universities. The decade of UNESCO's Education for Sustainable Development emphasises this significance. Our paper analyzes certain obstacles to sustainable development: the complexity of environmental issues, the limits of technological, legal and economic solutions, and the lack of a proper education of the consumer, the absence or the limitation of the information or better said the lack of the processing and understanding capacity of the concept of sustainability. We analyze the contributions of some universities meant to overcome these obstacles, especially by involving them in certain programs for responsibility, by improving the curricula, by changing the consumer's behaviour, and also by restructuring his learning experiences. By comparison to basic education, the academic education is supposed to play a more important role in the promotion of Education for Sustainable Development, because the in-depth problems of this decade are to be coped with by university research and education.

Our conclusion: higher education is an important resource for sustainability.

AISHE - Auditing Instrument for Sustainability in Higher Education

Piet Pijpeling - INHOLLAND University of Applied Sciences, Rotterdam, Netherlands

Sustainable education is: education which contributes effectively to a sustainable development of society. Sustainable education is education in which students: acquire knowledge and insight about sustainable development, in general and in their own field of profession; are trained in skills, methods and techniques supporting their work as a (future) professional; develop an attitude in which sustainable development is seen as important;

Sustainable development consists of a large number of varying aspects such as communication about Education for Sustainable Development, sustainability in the Curriculum, Environmental management. All these aspect will be evaluated and reported in the AISHE-report of the organization

The auditing instrument AISHE is designed to measure the level to which sustainable development has received a place in the education of an institution (or a part thereof). In short: AISHE measures "sustainable education".

The AISHE-method is based on a model for quality management, developed by the European Foundation for Quality Management, and enhanced by the Institute for Dutch Quality Management (INK). For this reason, it is called the "EFQM-INK model".

In the EFQM-INK model the idea is that organizations can be in one of several development stages with respect to a number of criteria. The model defines five of these stages. The original EFQM-INK model has been developed to be used in commercial companies, for instance in industry. By a group of Dutch Universities for Vocational Education an adaptation has been designed, suitable for Higher Education (see: HBO Expert Group (1999)). Instead of themes concerning production processes, in the educational version themes are described concerning educational processes. It is this model, which may be called "EFQM-HE", which has been chosen as a basis for AISHE.

Relationship between corporate social responsibility and social sustainability

Pirnea Ionela Carmen - The Bucharest Academy of Economic Studies
Olaru Marieta - The Bucharest Academy of Economic Studies
Moisa Cristina - The Bucharest Academy of Economic Studies

Corporate social responsibility is one of the most important issues that business is facing today. Those who follow the way in which companies engage in social problems, they have noted that social responsibility has a strategic importance. The paper highlights the results of a study conducted by the authors regarding the passage devoted from the concept of corporate social responsibility to a new integrated design known as corporate sustainability and responsibility. Social sustainability is quite common in corporate social responsibility in the context of concerns for companies to develop strong and sustainable relationships with customers, employees, suppliers, stakeholders and last but not least, the social enterprise community. The research highlights the dynamic concept of social responsibility and stresses the need to promote research approaches and models in this field. This article is a result of the project POSDRU/88/1.5./S/55287 "Doctoral Programme in Economics at European Knowledge Standards (DOESEC)". This project is co-funded by the European Social Fund through The Sectoral Operational Programme for Human Resources Development 2007-2013, coordinated by The Bucharest Academy of Economic Studies in partnership with West University of Timisoara.

Study on the impact on promoting social responsibility in business performance for SMEs

Pirnea Ionela Carmen - The Bucharest Academy of Economic Studies
Olaru Marieta - The Bucharest Academy of Economic Studies
Sava (Angheluta) Tita - The Bucharest Academy of Economic Studies

Corporate social responsibility is an important element in the business world and no doubt a challenge for the future. CSR can be considered a tool to stimulate development due to the positive relationship between business strategy and social performance. In addition, corporate social responsibility can be a strategic means to create value not only for stakeholders but also for other companies and stakeholders. It is estimated that a company is really interested in social responsibility when it takes over the responsibilities of all its three key areas: economy, society and environment. The paper's aim is to clarify the definition of corporate social responsibility and the relationship between corporate social responsibility and SMEs performance. The article highlights the results of a comparative analysis conducted by the authors on the importance of integrating CSR in Romanian SMEs compared with SMEs in Italy and its impact on enterprise performance. This article is a result of the project POSDRU/88/1.5./S/55287 "Doctoral Programme in Economics at European Knowledge Standards (DOESEC)". This project is co-funded by the European Social Fund through The Sectoral Operational Programme for Human Resources Development 2007-2013, coordinated by The Bucharest Academy of Economic Studies in partnership with West University of Timisoara.

Study on promoting social responsibility by smes in order to ensure sustainable performance

Sava (Angheluta) Tita - The Bucharest Academy of Economic Studies
Moisa Cristina - The Bucharest Academy of Economic Studies
Langa Claudia - The Bucharest Academy of Economic Studies

In the current economic context marked by the globalization phenomenon is more widely shared the opinion that CSR should become an integral part of economic concepts used by the business environment in order to ensure a balance between economic growth reserves of natural resources and social progress.

Small and medium enterprises should systematically pursue the achievement of economic, social and environmental objectives derived from them, namely: ensuring long-term economic performance, stakeholder needs and expectations. Achieving these objectives would have as result the creation of added value for each of the stakeholders: customers, shareholders, company, partners, staff, and society as a whole.

From this perspective, international standards organizations provide guidance for the achievement of sustainable performance through an approach based on quality management.

A sustainable performance is obtained by the company's capability of realizing and maintaining long-term goals. A company's sustainable performance is obtained through the capability of fulfill needs and expectations from its clients and stakeholders, on the long term and in a balanced manner. Sustainable success can be obtained through an efficient and organized management, by raising awareness on the organization environment, learning and proper application of improvements, innovations, or both of them.

The purpose of this study was to analyze the concerns of social responsibility in organizations according to their degree of maturity.

In order to reach the aim, it was conducted a questionnaire-based study applied to 94 automotive suppliers based in Romania, between 2010 and 2011. All the automotive suppliers interviewed are active members of the Association of the Car Manufacturers from Romania (ACAROM). The companies were assessed by the project team by electronic means.

The research revealed that social responsibility is not a criterion in selecting suppliers of automotive industry.

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Development of corporate social responsibility in Lithuania: PRESENT situation and future perspectives

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Lithuania, as a participant of global economy and a member of the EU, empowers the entrepreneurs to change their attitude towards consumers, business partners, towards community and environment. Responsible companies have to solve many important problems - to protect natural resources at the same time producing goods, to keep healthy environment.

The concept of Corporate Social Responsibility is not very widely known in Lithuania. The understanding of the concept is frequently linked to philanthropy, rather than partnership. This article is devoted to reveal the formation and development of corporate social responsibility in Lithuania. The main aim of the article is to assess the level of CSR in Lithuania. The analysis of the corporate social responsibility practices in Lithuanian was made according to the local observations, material from local companies in the region, research, carried through by the World Bank. It was estimated, that the main difficulties of the socially responsible business are incomplete understanding of the concept, lack of motivation, weak consideration of the government. Yet, since 2006 there has been a growing interest from both government and NGOs alike in promoting CSR values by organizing competitions and awards ceremonies such as the annual Socially Responsible Business Awards Ceremony of the Social and Labour Ministry, Awards of the Confederation of Industrialists.

Study on Corporate Social Responsibility of Cooperative enterprises in the Republic of Moldova

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The need for this study was required by the demands of researches on identifying the opportunities to effectuate the business activities of the cooperative sector. Consumer cooperatives in the Republic of Moldova, one of the oldest socio-economic systems, developed to a large extent in the socialist period, underwent a deep crisis in the transition period, and still managed to keep its coordinates in the country economic sector, which is generated inclusively by the nature and social objectives it pursues. In a way, the global cooperative movement anticipated the concept of Corporate Social Responsibility (CSR). Cooperative enterprises, in essence, are socially responsible, based on such cooperative values as: self-help, self-responsibility, impartiality, democracy, equality, solidarity, etc. But the study found that Moldovan co-operative enterprises little promote public awareness on CSR practices. The ultimate goal of research is to provide more solutions, tools and practices that would contribute to the design of cooperatives as socially responsible enterprises, improving the image and helping to increase the competitiveness of these enterprises

Functional and dysfunctional personality factors in organizations for social work

Trandafir Laurentiu - General Directorate of Social Work and Child Protection Tulcea

Organizational culture is a concept that makes the subject of preoccupation for students and teachers, different kind of specialists, particular for managers and entrepreneurs.

The huge mobility of resources, the development of communications, of technology, all these, make possible an increasing interaction between groups and organizations coming from different cultures. The systems of values, the symbols, the attitudes and behaviors, so different from one geographical area to another are real challenges for people and groups of people who come in touch. The aptitudes, the gift and the skills recognized as leadership qualities are related to people's expectations from a leader. These expectations are the result of conscious and subconscious needs of each member of a community. Besides the aptitudes recommending somebody for a leader position, this person should be available to perform the father role and should be able to identify with projection of the expectations concerning the power and importance they should have.

Therefore, knowing the specific elements of organizational culture and managerial culture (as a part of organizational culture) represent a "must" for a modern management considering the dynamic of the local, national, international business environment, increased competition and the rhythm of changes for the members of the organizations.

BUSINESS ADMINISTRATION

Benefits of e-commerce and decision support systems integration

Bilba Radu - George Bacovia University

Electronic commerce, known as e-commerce or eCommerce, consists of the buying and selling of products or services over electronic systems such as the Internet and other computer networks. With widespread Internet usage, the amount of trade conducted electronically has grown extraordinarily in the recent years. A decision support system (DSS) is an interactive information system that provides information, models and data manipulation tools to help make decisions in semi-structured and unstructured situations. Depending on business need, e-commerce involves a number of forms, varying level of complexity and cost. The present paper analyses the benefits of an e-commerce application and a decision support system integration. Furthermore, it highlights some critical issues in e-commerce and suggests future strategies for gaining competitive advantage.

The economic crisis in the business environment of Iași: impact, consequences, solutions

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Marilena Mironiuc - Alexandru Ioan Cuza University of Iași

Aim of the paper - The aim of this paper is to obtain an economic map of the region of Iasi after the occurrence of the economic crisis and to describe the commercial credit policy, the financial policy, and the investment policy of the companies of Iasi.

Research goals - The objectives of the research can be synthesized as follows: determining the impact and the consequences of the financial crisis on the companies in the region of Iasi and presenting the measures adopted by managers in order to ensure the continuity of the activity in the new economic context.

Our research is based on a questionnaire composed of 20 items concerning the measures adopted by managers in order to fight the effects of the economic-financial crisis. The answers were processed using the SPSS statistic analysis program. In our approach, we have studied a sample of 42 companies in the region of Iasi, from the following activity fields: services, commerce, and industry.

Expected results - Most analyzed companies were negatively affected by the economic crisis that started in 2008, some of which had to suspend their activity. After processing the results obtained following the application of the questionnaire on the managers of the 42 companies of Iasi, we have noticed a channeling of their efforts in order to stay on the market. Most measures implied selling assets in order to cover bank credits, renegotiating the contracts with the business partners, in the direction of reducing their value, and lowering operational expenses, especially those for the staff.

Prospects of Trade in the Vision of Increasing the Social-Economic Level

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In our days the level of increasing trade is an important pointer of national economy. In Republic of Moldova at the end of 2009 year are developing commercial activity 11029 retail units, of which 8889 are magazines and 2193 counters.

For 10000 citizens there are 25 commercial units with average area 84 m2. This figures increased compared with the years before, but this are not enough, because in countries with developed economy they are bigger.

Also in Moldova in the areas of trade patent-based are over 36,2 thousands people.

In that 4922 industrial units are working only 105,4 thousands employers, and this number is in decrease compared with the previous year with 8,5%.

This information proves the importance of trade in the increase of social-economic level of country.

BI trends

Fotache Marian - George Bacovia University
Fotache Gabriela - George Bacovia University

The market for business intelligence (BI) will continue to be one of the fastest growing software markets. This article attempts to identify trends in the evolution of the BI tools in 2011 and an evaluation of the impact on doing business in Romania. Some of the most important developments in BI (and computing in general) are not directly about technologies: they are centered firmly on strategic business imperatives.

This year, we can observe a number of different directions of the evolution of BI solutions, such as:

- Real-time analytics
- Stimulating user adoption will take precedence over technological development
- Self-service Business Intelligence
- Social and Collaborative Business Intelligence

Creation of partnership relations

Gherasim Adrian - George Bacovia University

Gherasim Daniel - George Bacovia University

The work aims to illustrate several elements of the necessity that manufacturers should create partnerships. Due to its content the work will answer two questions such as: 1) What are partnerships and why are they so important for? And 2) What general methods and activities can be used to develop and maintain valuable partnerships?

From the ratio demand ; supply to utility and price

Gherasim Daniel - George Bacovia University

Gherasim Adrian - George Bacovia University

The capacity of merchandise to create satisfaction, i.e. its utility, is the element which generates the consumers' desire to have it and consume it, the existing links between the last one, demand, supply and the ration demand/supply being relatively complex.

As a matter of fact, between utility and demand there is a ratio (a determining one) directly proportional (the action of other factors upon demand being excluded): the bigger the capacity of merchandise is to satisfy a certain need, the more it will be solicited on the market (the demand of unnecessary goods being null). That is why a demand for merchandise is, among others, the expression of high utility of the respective merchandise.

Between the theory of marginal utility and that of the balance one there are profound links thus, when explaining the prices, confusion between them may occur sometimes.

The capacity of merchandise to create satisfaction, that is its utility, is the element generating the desire of the consumer to purchase and consume, the existing links, demand, supply and the balance demand/supply being relatively complex.

As a principle, between utility and demand there exist a ratio (a determination one) proportionally direct (the action of the other factors upon demand being excluded); the more a merchandise has a bigger capacity to satisfy certain needs, the more solicited it will be on the market (the demand for useless goods being null).

Effective Motivation the Precondition of Realization of Organizational Objectives

Lapushin Raisa - Cooperative-Commercial University of Moldova

Poltavets Alina - Cooperative-Commercial University of Moldova

Today all over the world, the attitude to the main industrial force of a society, the person of work, seriously varies. It remains the main working force and the basic character of progress. It concerns and to our republic to the full. Moldova more decades experiences the period of social changes. Similar changes mention not only political, economic and social structures of a society, but also influence consciousness of people. Deep transformations occur in motivational structures, that is in understanding of people of for the sake of what they should live and operate, on what ideals to base. At all breadth of methods with which help it is possible to motivate workers, the manager of the company should choose itself how to stimulate each worker for achievement of an overall objective of firm. Managers of the organization can develop fine plans and strategy, to find optimum structures and to create effective systems of transfer and information handling, to establish in the organization the advanced equipment and to use the best technologies, however all this will be brought to nothing, if members of the organization will not be interested in effective work. Subject of our research is - the analysis of motivational activity in a construction firm, on the basis of these researches we have developed offers on perfection and development of motivational activity for construction firms.

Redefining the Mission and the Image of the Co-Operative Model of the Company

Melinte Claudia - Cooperative-Commercial University of Moldova

The problem of the prospects and opportunities in the development of the co-operative model of company, of the methods to adapt it in the various countries becomes increasingly examined in the international studies. The need and the importance of support of this model are recognized by the most prestigious international organizations – United Nations, International Labour Organization and International Monetary Fund. In the same way, the social connotation of the co-operative model of the company, multiplied by its increased capacity of resistance to the crisis situations, confirms the importance of the support of the co-operative sector by the state. The prospects for the evolution of the co-operative movement in the Republic of Moldova, just as of the co-operative system entirety, on bottom of slowdown in economic growth of the country, financial and economic crisis, remain in uncertainty and require a redefinition and a continuous readjustment of the imposed economic and social imperatives. Our communication is focused on the analysis of the opportunity and the generalization of the vectors for the redefinition of the mission and the image of the co-operative model according to the results of the survey of the population. The reduction in the Republic of Moldova of the number of the members co-operators during the lasts decades indicates the persistence of the attenuation of the interest for this model of economic activity, confirmed by the results of the survey realized within the framework of our research – the current perception of the co-operative remains rather on a perception of its lucrative vector, that on that social.

Global crisis and industrial property rights

Pantea Marius - Police Academy Al. I. Cuza

Vasile Sergiu Adrian - Police Academy Al. I. Cuza

Marcoci Petrică-Mihail - Police Academy Al. I. Cuza

Inventivity and creativity are essential features which helped distinguish men from other living beings on the evolutionary path. The ability to use these features practically still bears a fundamental significance within social and economic structures. Survival of an individual, of a business, organisation or even nation irrefutably depends on the ability to maintain a permanent contact with development and progress across fields.

Metode de cuantificare a competitivității comerțului interior

Pănuță Angela - Cooperative-Commercial University of Moldova

The increase of competitiveness became, during the last decades, an extremely important dimension of strategies socio – economic development of countries. Strategies of sectorial developing within national economies need a methodological basis, which would allow an operative evaluation of competitiveness. Specialized literature suggests a multiple range of evaluative indicators of competitiveness which can be grouped in the following methods: methods of analyzing the share of the branch and its dynamic, methods based on structural indicators, methods based on performance indicators.

Trade is a local industry, which main function is to assure the consumers with utility of place and time for buying goods. In such a way, structural indicators, as well as the number of commercial units, commercial area, on one hand and the efficiency of commercial activity on the other hand can serve as pillars for the evaluation of trade's competitiveness as a branch.

In such a way, a methodology of evaluating the trade's competitiveness would have to be built on a system of indicators, which would comprise all three mentioned above methods: image indicators (market share), structure indicators (or quantitative) and performance indicators (or qualitative).

The analysis of profitability in the iron and steel industry

Păvăloaia Willi - George Bacovia University

Profitability emphasizes the enterprise capacity to obtain profit by using production factors and capital. It is also a synthetic form of expressing the enterprise economic and financial efficiency of the enterprise. There are more ways of approaching profitability analysis: either using the profit, in absolute measures, or in relative measures by profitability ratios.

The main profitability ratios are: the economic profitability ratio and the financial profitability ratio using data from metallurgy. Each of them has a different information value.

An empirical analysis of factor influencing profitability of merged firms

Sandu (Chiriac) Irina - Alexandru Ioan Cuza University of Iași

Mergers are transactions of great importance, not only for the organizations involved, but for many stakeholders. Success or failure of such enterprises may have huge consequences for the shareholders of an organization, creditors, employees, competitors and communities. Empirical evidence indicates a high rate of failure of mergers in terms of value creation for shareholders. This study examines the impact of the merger on the performance of companies in Romania. Performance in this analysis is defined as return on assets rate and the biggest influence on the performance on merged firms is the proportion of current assets to total assets.

Priorities for the development of domestic trade in Moldova

Sitnicenco V. - Cooperative-Commercial University of Moldova

The development of competitive market's mechanisms, the amplification of globalization processes generated in the last decade substantial mutation in organizing and functioning of home trade in the Republic of Moldova. Along with the benefic effects, resulting from the freedom of commercial activities, there have been appeared some deficiencies with legislative-normative, institutional, structural, functional, fiscal, consumers' protection and other character. There is a need to mention that the share of the retail sales in the commercial units, although it is characterized by a stable tendency of increasing, is only 58%. The existent problems slow down the passing of the commercial sector to a modern format and alignment to European practices in this domain.

The pressure of domestic factors on one hand and penetration on home market of international trade networks, impose the necessity to restructure and reorganize the domestic trade, its diversification and to adapt to the demands of competitive environment. The paper contains a multiaspectual analysis of actual tendencies from domestic trade, of actions done in this domain at macro level and offers solutions to the improvement and development of this economic domain in the future.

The Development of Home Trade and Consumer Co-operation from the Republic of Moldova through Innovation and Social Responsibility

Şavga Larisa - Cooperative-Commercial University of Moldova

Home trade and consumer co-operation from Moldova constitute important sectors in national economy, and have a special impact upon the socio-economic development of the country, participating at the formation of GNP and having a substantial influence upon the life's quality. During the last decades these were placed in an ample process of transformation and modernization, adjusting to economic, social and competitive realities, all of them having a different impact upon their efficient activity and social responsibility.

The maintenance of consumer co-operation's social-historical mission and development of competitive economy for the last two decades, needs a new innovative solution for the development which would assure the viability and durable functioning of the co-operative system. This implies the improvement of the legislative framework, optimizing the structure and the management system, the diversification and efficientization of co-operative activity.

Along with beneficial effects and progresses registered in the evolution of home trade, resulting from the freedom of commercial activities, there are manifested some deficiencies with legislative-normative, institutional, structural, functional, consumer protection, social responsibilities character.

The existent problems slow down the passing of the commercial and the consumer co-operative sectors to a modern format and alignment to European practices.

The paper offers some solutions of overcoming the mentioned deficiencies and of developing the consumer co-operation and home trade.

COMMUNICATION AND MARKETING

The Weaknesses Of The Civil Society And The Democracy Deficit Within The Romanian Political Practice

Amititeloai Alexandru - George Bacovia University

The civil society notion is frequently used within the daily language (political, juridical, cultural, social etc.), although the concept is quite precarious founded from a scientific point of view. Not even within the juridical field it does not benefitate of any regulation, beside a quite vague reference in the civil code, which designates a non-commercial society.

Starting from its public perception, one might state that notion would define the large mass of citizens situated beyond the power structures, beyond political parties and beyond other authorised institutions. Their binder or common factor, as considering them being part of a society, is against them. That is why, in order to influence it, there appears the need of association. In this way the pressure force upon governors grows in intensity and we arrive at a beneficial balance for the society as a whole.

The social diversity makes that the interests, aspirations, current matters, with which people are facing, can not be expressed at the level of the existing society such as, for example, the population of a country. Certainly, there are general problems, concerning all the society, but even in such situations the particular nuances are evident. The right to free expression, for example, is important for each people, but its importance is different from one individual to another, according to a diversity of factors such culture, education, political orientation, profession, religion etc.

Even this diversity makes people associate in groups in which the communion elements are as consistently as possible presented. The totality of these forms as associations makes up a net of social reports at which people voluntarily participate in order to express themselves, manifest themselves, give course to some aspirations and moods, cultural feelings or of other nature and in this way, sustain and promote certain interests against the public force.

An Interdisciplinary Approach in the Process of Marketing Strategic Planning

Anton Lucian - George Bacovia University

Companies need to meet the requirements of the environment in a permanent change. This fact represents the essence of a strategic planning process. As a result, the companies' performances are strongly connected to the marketing strategic planning. Based on an internal and external analysis, the process of marketing strategic planning is realised to meet the market uncertainties, formulating reachable objectives and strategies. The answer speed depends on the development level of strategic plans: the more developed the more operational. However, through its approach, strategic planning is static, fact that can affect the company's medium and long term performance of the company.

Knowledge representation method 3D Space.

Balanel Dumitru - Cooperative Trade University of Moldova

Place in circulation a new method of representation of knowledge, which was called Space 3D. This method help to representation of knowledge about Economy Transdisciplinarity Cognition. It underlies the need for knowledge representation based on Gödel about incompleteness theorem, which allows multicriteria classification, characteristic of dynamic, economics processes. Knowledge representation is based on the criteria used parts, forms and levels. Space 3D enable semantic search (search by purpose). Is prezent the 3D representation of Knowledge about firms.

Social benefits of the Information Age and the Internet

Bilba Radu - George Bacovia University

Lupu Otilia-Alina - George Bacovia University

Social networking services are changing the ways in which people use and engage with the Internet and with each other. Social network sites like Facebook, Twitter and LinkedIn provide wide-ranging benefits from a more intuitive way of understanding technology and improved communication skills to a more open worldview and establishing better relationships with business partners, customers and clients. Speed and convenience are two of the biggest social benefits of the Internet and they are seen through many different applications. The paper discusses the social skills developed by social network users and their implication on personal development.

Educational Marketing from the Perspective of Quality Concept

Bulat Galina - State Pedagogical University "Ion Creanga"

Şavga Larisa - State Pedagogical University "Ion Creanga"

Impetuous development of modern societies demands the education to provide a qualitative education, which mission is to correspond to educational needs and professional formation of the individual as well as the requirements of the society. This objective may be reached with the condition that the education is capable to satisfy the above - mentioned needs to such a quality standard which would allow the individual and the society to become advanced and competitive in an ever-changing globalized environment.

The present state of facts proves that certain deficiencies of educational offers, supplied by educational institutions derive from the lack of marketing services which should establish the opportunity of an educational product. The education and formation system must function with a corrective reaction: to take into account required competencies for graduates; curricular content must be established as a response to the expectations a consumers of educational products; evaluation procedures and accreditation of educational programs must be done according to the criteria of opportunity and economic efficiency.

These and other arguments prove the fact that the introduction of quality system in education imposes the development of marketing function within educational establishments, the link with socio-economic environment, identification and periodical updating of the needs and degree of their satisfaction.

Viewed through the prism of educational marketing, the quality concept of education foresees the promotion at institutional level of some strategies and corresponding managerial structures, oriented towards continuous improvement of education, which at its turn, conditions the prosperity of educational establishments and of educational system as a whole and ensure durable development of the society.

City branding - just a compilation of marketable assets?

Cozmiuc Cornelia - Alexandru Ioan Cuza University of Iaşi

City marketing is practiced from the 19th century, intensifying more in the three last decades because of the increased competition among cities in order to attract foreign investors, tourists and even residents at several levels. "City marketing" came to be called this way when it was found that it was actually following the rules applied to marketing, where you must answer questions such as: to whom do I sell? How do I create a repeated purchase? How can I create a competitive advantage? This paper tries to strengthen a conceptual framework for city branding and city marketing in order to establish what is the exact link between the two concepts and in which way one influences the other. Through branding, marketing objectives are reached so one can say that city branding only describes the proper way of implementing the city marketing. In fact, we are only facing a transfer of marketing knowledge to the city branding domain in a society where cities include more and more marketing methods and techniques in their administration practice. This paper contributes towards a comprehensive brand strategy development and may serve as a guide for wider and more effective city brand observe.

Marketing research, qualitative and quantitative

Cristia Vasile - Alexandru Ioan Cuza University of Iaşi

Current evolution of marketing financial services - accounting, its specificity associated with the virtual environment, centered on the provider and consumer, requires new approaches to marketing policies and strategies, carried out by using the most modern tools of information and communications technology, addressing to new economic realities. To achieve the objectives, we propose a marketing research of financial and accounting services, both quantitative and qualitative, designed to capture the realities of marketing in asserting financial accounting in our country, based on a representative area, such as county of Bacau. Qualitative research theme will focus on

characterization of contractual relations between firms providing financial - accounting services and their customers, and the quantitative research, descriptive invoice, focused on attitudes, behaviors and managers opinions of companies in Bacau, concerning the companies that offer the financial - accounting services.

The purpose of qualitative research is to understand the requirements and expectations of the managers in the financial -accounting firms regarding collaboration with the beneficiary of services.

An approach of the product under the perspective of the marketing mix

Gherasim Toader - George Bacovia University

Besides other elements, the product is a part of the marketing mix, through which, in an extended way, one can understand the optimal combination of the marketing variables of which a firm disposes in order to influence the target market. Taking into consideration this definition we may say that the elements that influence, in a way or another, the behavior of the buyers on the market belong to the marketing mix. Making a synthesis, E.J. McCarthy states that these are four, presenting them under the form of the vector of the 4 Ps: P1 (product), P2 (Price), P3 (Place), P4 (promotion).

Approaching the marketing problems under the form of a mix it gives us the possibility to investigate and know the various responses of the firms to the environment exigencies, all the four components of the vector above mentioned (product included)being variables predominantly (or exclusively) exogenous, belonging to their external environment (of the market). Each of them, by the content of the supposed problematic, forms sub - mixes (also known as policies or strategies), which presents large and complex action programs, indispensable for the achieving of the fundamental objectives of the firms.

Recent researches state that of all marketing mix components the product has a main position, and for the future there are already advanced some ideas mentioning that there will be no more marketing directors but a new function, that of a product development director.

New Internet Marketing Tools for Communication Policy

Mastacan Angela-Mihaela - George Bacovia University

In the knowledge economy Internet has fundamentally changed not only how people communicate, work, live and grow socially and professionally, but also how firms set their strategic directions. Internet becomes very important because it is at the same time, a communication medium, channel distribution and tool development with implications for large corporate and human society in general.

Traditionally, communication activities specifically to promotional policy can be divided into advertising, public relations, sales promotion, sales force and direct marketing. Their use in the virtual environment is challenging. First Internet is a very wide area: there are tens of millions of commercial websites so is not so easy for potential visitors to know about the existence of a specific site and to differentiate between the various offers on the web. Second, promoting to the online environment is not simple. There are a number of problems using traditional tools of communication, such as advertising or public relations plus new approaches, such as search engines, virtual communities and affiliate programs.

The Internet provides to marketers and consumers the possibility of a much higher degree of interaction and customization. In the past companies were sending messages by means of standard communication - magazines, newspapers and advertising - without any customization or interaction. Today, the same companies can send personalized messages and the clients themselves can individualize them. Internet marketing is very effective in terms of cost, offers many unique advantages that the traditional advertising can not offer and gives to the smaller companies an advantage over large companies.

Curricular innovations in the domain of Language didactics as an act of social responsibility

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There are some important international studies in terms of curricular innovations in the domain of Language didactics: L. Colles, J.L. Dufays, G. Fabry, C. Maeder, dir., 2001, M. Grenfell, ed., 2002, E. Brodin, 2002, C. Springer, 2004, U. Rôme, 2005, Lightbown, 2006, V. Hernández-Gantes, W. Blank, 2008. Through this paper we intend to highlight the role of curricular innovations in the field of Language didactics as an act of social responsibility. The purpose of our study is that of determining the dimensions of curricular innovations for the disciplines in the Language and communication curricular area at the organizational level. The research method used is the questionnaire. The main categories of curricular innovations are part of the questionnaire. This instrument was applied to 63 teachers from pre-academic education with specialization in the Language and communication curricular area. The results of our study are reflected in an organizational approach to curricular innovations as act of Social responsibility at the disciplines within the Language and communication curriculum area. The study was performed within the CNCSIS PNII -TE 282/July 2010 project "INOVACOM - Curricular innovations for the development of the pedagogical competencies of teachers of Romanian language and communication through initial training programmes for teachers".

Health behind closed doors - dual prisons-community partnership

Nazare Cristian-Calin - Penitentiary Bacau

Administration of medical services is one of the few moments in which those who have served a custodial sentence gain contact with the outside. During detention, when by the way it's a mistake moving to the community, there are inherent moments / situations where there are health problems. To solve them is no need for some doctors. The way the community through civil medical services, responding to requests, reflects the mentality and point of view of those who come in contact with inmates. Greater openness and a better understanding of these cases would facilitate their resolution and help in carrying out prison medical staff in as good condition of medical care.

Social marketing as a link of manifesting the corporate social responsibilities in the Republic of Moldova

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Muștuc Svetlana - Cooperative-Commercial University of Moldova

The article is directed to touching the social marketing concept as the most progressive form of modern marketing and is less known in the Republic of Moldova.

The authors consider that between social marketing and social responsibility there exist closed relations due to the fact that organisations with social character have the responsibility to obtain efficient results in increasing the social responsibility by implementing the marketing instruments social.

At the same time, social marketing may be treated as an efficient link of manifesting the social responsibility. It can be defined as an obligation to the charge of a thing oriented towards the promotion of social values and to protect the interests of the organisation, on increasing the quality of staff's life and of the society.

The article touches upon the factors and principles which contributed to the appearance and development of social marketing, as well as it took to its importance in elaborating the enterprises policies linked with corporate social responsibility in the Republic of Moldova.

The authors come to the conclusion that the aim of social marketing is not earning enterprise's profit, but increasing the quality of people's life, because marketing is a social phenomenon, oriented towards satisfying consumers' needs and of society as a whole.

Social marketing by its actions and research instruments may anticipate corporate social responsibility in increasing positive impact and decreasing the negative impact in the society.

The Social Responsibility in Insurance of Consumer Protection in Terms of Quality Management in the Activity of Commercial Enterprise at the Supply Chain Level

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Application of social responsibility in the supply chain has become a key means of promoting and spreading rapidly of CSR in the activity of commercial enterprises. Studies on production chains have focused mainly on the importance of setting minimum requirements for suppliers. While consumers have greater expectations and believe that quality standards are important when buying products. To ensure informed consumer decisions, it is necessary to ensure maximum transparency of the production chain in each commercial enterprise. Both individual consumers and organizations dealing with their protection need accurate information from the first source on the supply chain, so that they can make informed decisions. A quality management activity comes to resolve these situations through establishment of minimum standards that companies can use of double status position: as a buyer or a seller.

Metaphors Business Linguistic Culture Lives By

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Metaphors in business rhetoric are dominant in practice while ignored in theory because business people are not aware of their own rhetoric, and because most of them are dead in the way that these metaphors were live when first created, then became dead through use. The most part, the bulk of the vocabulary of business, consists of metaphors taken from non-economic spheres. Non-economists, like us, find it easier to see the metaphors used than the business people. Thus, I believe that an investigation of metaphor in business texts is useful in determining the different functions metaphors play such as, a non-decorative role, more precisely, as a language necessity in communicating efficiently in business, and, at the same time, a cognitive tool.

Relationships between hotel staff

Vlaseanu Maria-Natalia - Alexandru Ioan Cuza University of Iași

The hotel industry is the place where people work with people for satisfying the needs of other people. Between employees and their managers will always be problems of communication, of their working relationships and of

respect for the human being. This because of the working style people adopt after the Revolution of 1989, when people were much free than they were before that time. This freedom allowed people to start new businesses and they tried to copy the foreigners' activities, but they change some things just for being more comfortable. We know that in many Romanian hotels not all employees are qualified in their jobs and from this fact a lot of problems appear; on the other hand not all managers are qualified to do that, they are the owners of the properties and they feel like they are having the right to "play" with their employees. The major problem is that most of hotel's manager wants to have big profit without taking care of their employees and that it is necessary to be educated and to respect each other for creating quality in working and also quality in hotelier services. This paper will present those aspects which should be followed by every employee or manager of a hotel to help them having a good working relationship and together to focus on costumers needs and on business success.

FINANCE AND ACCOUNTING

Accounting for intangible capital- normative representation of economic reality?

Balan Ioana - Alexandru Ioan Cuza University of Iași

In development economics the term globalization has become a topic widely debated the advantages and disadvantages perceived by active participants in economic life. The modern economy is becoming more and more "immaterial". Increasing service firms exceeded those of many primary and industrial sectors. Two thirds of the gross national product of Western countries are made in the service sector. Business processes such as networking, real-time transaction with a high degree of certainty about the quantity and quality of information transferred and received that are common in business environments.

Even if this process of globalization has been and still is considered a step in the development and enhancement of business, it is assigned a major role in the international economic crisis. A possible solution to this phenomenon could be a better use of resources used so far incomplete or unknown environments, namely business and intangible assets. The role of intangible assets in the new knowledge economy and future trends in development organizations is a widely discussed topic in international business environments and new approach in the Romanian business environment. This concept is shown to be better known and widely used by default by those involved in the organization and by factors outside its. The accountants and evaluators need to create a unified vision to recognise the value of these assets in the financial statements and their credibility to investors. Moreover this impediment to recognition of uniform accounting system at European and global has raised many difficulties in presenting the consolidated financial statements.

Analysis models of the bankruptcy risk

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All entities are subject to the bankruptcy risk. This risk can have negative consequences, with complex implications both on the entity's whole activity and on the other entities it comes into contact with.

The bankruptcy risk is the company's incapacity to face the due obligations resulting either from current operations, whose accomplishment conditions the continuity of the activity, or from obligatory samplings. The bankruptcy risk can also be defined as the impossibility of the companies to face a financial-banking transaction, respectively its incapacity to repay in time the borrowed amounts in the conditions established in agreement with third parties, in accordance with a loan agreement.

As a result, the process of bankruptcy risk diagnosis consists in evaluating the company's capacity to face the commitments assumed by third parties, therefore in evaluating the company's solvency.

The bankruptcy risk can be analysed from different points of view: the static analysis of the bankruptcy risk by means of the financial balance, the analysis of the bankruptcy risk by means of the functional balance and the analysis of the bankruptcy risk by means of the scoring method.

Over the last years, due to the inherent dynamism of the economic-financial activity of companies, it has become more than necessary to acquire accurate information on the bankruptcy risk in the future.

Nominal Appreciation Path from E.U. to E.M.U. in the Frame of the European Assembly Expansion

Bucur Iulia Andreea - Vasile Alecsandri University of Bacau

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Complete European economic integration, by introducing the single currency seen as a symbol of unification, supports the formation of the common identity of European Union (EU) citizens and, at the same time, represents a

catalyst for further integration. Although the increasing heterogeneity, as an effect of European enlargement process and especially of the last two waves, is seen as a single internal market and single currency risk, Economic and Monetary Union (EMU) is an important step towards deepening economic integration process. It is well known that the convergence reports elaborated and presented by the European Commission (EC) and European Central Bank (ECB) indicate whether an evaluated Member State (MS) fulfils or not the nominal convergence criteria, formulating the conclusion regarding the country stage on its way to the complete economic integration, in other words whether the evaluated state is ready to adopt the euro single currency. In this paper, we propose to present and analyze, based on statistical data, the progress of the nominal requirements by Member States in achieving the goal of joining the euro zone.

Reformation of indirect taxes towards sustaining industrial enterprises activity

Caraganciu Galina - Cooperative-Commercial University of Moldova

This thesis is aimed to analyze the indirect taxes' influence on industrial firm's activity. In our country this problem requires a special attention. These taxes have a dominant share of fiscal burden. By-turn, fiscal burden is very important to assess the competitiveness level of inland industrial firms. But the taxing reduction will involve a decrease of national budget revenues. All these determine the opportunity to enhance the state attention on this sector's reformation.

Within the thesis, the author has studied the link between indirect taxes and economic units. The author has assessed that the fiscal regime is one of the main factors to enhance the national industry position.

In the study there have been suggested new methods to optimize the indirect taxes shares. Also, the author has elaborated as analyze instrument an original model. This model has allowed the prognostication of firms' activity in the environment of indirect tax systems reformation.

The Financial Banking Situations, as Support of the Managerial Knowledge

Cojocaru Constantin - George Bacovia University
Starparu Lucian - George Bacovia University

Within the banking practice, the financial situations are sometimes described as being "based upon" or "according to the significant requirements" or according with the accounting requirements from" accounting international standards. There are rare the cases when there furnished further information, although it is evident that there are not respected the significant requirements of presenting information or even accounting requirements, leading to informatics errors and reduce credibility and the accuracy of financial situations.

The true presentation of the financial position of a bank supposes the choice and the application of the accounting policies adequate to the nature, dimension and specificity of the carried out activity, the presentation of the information in a manner as offering relevant, credible, comparative and accurate information, as well as the providing of additional information permitting the users to understand the impact of certain transactions and events upon the financial position and its performance.

Marketing of financial and accounting services as a component of corporate social responsibility

Cristia Vasile - Alexandru Ioan Cuza University of Iași

Approach to marketing financial services and accounting procedures through the guidance of the activities in this area is based on a philosophy founded on principles of efficiency, utility and social responsibility legally. The social impact is given by the increasing number of participants, as providers and consumers of financial and accounting services, which interact on the market of financial services and accounts at local, regional, national and international area.

Amid the appearance and development of market economy, of private sector, since 1990, it emerged as providers of professional services category in financial accounting: financial auditors, accountants, business appraisers, immovable property, movable property, financial assets, administrators, liquidators insolvency of enterprises, associations and foundations, trustees ad hoc arrangement and mediators, which provides specialized professional services, to the economic organizations.

The dynamism and creativity of the accounting profession are supported by the avalanche of new challenges including the development of production and trade, the development of service sector, the encouragement of private initiative, the increasing number of organizations and operators of all types, stock debut and the increased activity, financial transactions, the occurrence of fusion operations and of insolvency events, the development of credit institutions, the inflationary influences, constant improvement of quality standards and the internal and international regulations of accounting, auditing and financial reporting.

Personal finances and hierarchy of human needs

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There are certain mechanisms, known to managerial experts, used to enhance the performances of human resources within firms. Overview of efficient theories used in contemporary managerial techniques will lead us to possibilities of implications on management of personal portfolios. Personal finances, as very underestimated field of study, are usually left to be managed by common sense of each individual. In this survey we will investigate the possibility to apply efficient managerial techniques on management of personal finances. This kind of application itself is not new but her purpose was to increase sale of services and products produced by financial institutions. Our intention is to select the modality that will increase performances of personal incomes by motivating each individual to optimal allocation of its money. Major difference between this survey and similar surveys consists of basic approach and goals which are financial instead of marketing goals.

Pension scheme and how did Croats get poor

Domagoja Buljan-Barbača - University of Split, Croatia
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Croatia is a very young country with demographically rather old population. Financially it could be considered as perquisite for disaster. Some statistical information confirms our thesis. But are there any other parameters that made our financial future so uncertain and are there better ways to make our financial future brighter as it looks from contemporary prospective? Lack of social responsibility in wider surrounding can be emphasized as a reason number one for all financial problems Croats have today and will be having tomorrow. Pension scheme inherited from former country was based on inter-generational solidarity and governmental social responsibility. Today we don't live in socially sensible society and generally we can witness lack of any kind of solidarity. We will investigate and propose better solutions for our future pensioners. The problem of demographic aging is not exclusively Croatian problem but can be recognized in all European countries which is a reason why this proposed subject has such high relevance.

Audit techniques and audit evidence

Florea Radu - George Bacovia University
Florea Ramona - George Bacovia University

Auditors uses various techniques to control accounts in order to get valid and relevant samples. There are many ways to obtain an relevant audit evidence and auditors have to use: Physical examination, Confirmations, Documentation, Analytical Procedures, Inquiries of the Client, Reperformance, Observation. Another major technique used in audit is audit sampling. The purpose of audit procedures is to offer detailed audit steps which are to be performed during the audit fieldwork and which will achieve the explicit audit objectives. These procedures are to be developed by the auditor and approved by audit management, and in the case of a decision of not performing a procedure, a comment with the reason for that decision needs to be included in the audit procedures.

The balance sheet between IAS1 and the Romanian Accounting Regulations

Huminiuc Cristian - George Bacovia University

Our country was obliged after 1990 to choose between two large accounting systems recognized at the international level: the continental system and the Anglo-Saxon system. In the first stage of the Romanian accounting reform, the Romanian norm makers made their option for a balance sheet model inspired by the French accounting model and which corresponds on the whole with the balance sheet scheme under a bilateral form drawn up by the article 9 of the IV Directive of the European Economic Committee (EEC). The second stage was marked by the desire of submitting the accounting from our country to the International Accounting Standards and as a result, those making norms had the option to choose a balance sheet resembling to the one illustrate by IAS1.

With all efforts the Romanian balance has a series of shortcomings which will be illustrated hereinafter through a comparative study of the balance sheet format under the vision of IAS1 and that of OMPF no. 3055/2009.

In this way, the reader will have the chance to better understand the resemblances and differences between the format of the balance sheet proposed by the Romanian regulations and that adopted by the international norms.

The Euro-system crisis and its influences upon the European Union member states

Lupu Neculai - George Bacovia University

The present day world-wide economic and financial crisis highlighted several major malfunctions concerning the financial integration at the European Union level.

At the European Council in Brussels, 24-25 March 2011, the member states and governments' representatives adopted some new governance devices at the level of Monetary Union and of the European Union - the Euro-plus pact or the Euro-pact. Being imposed by Germany it replaces the Competitiveness Pact, adopted by the European Council at Lisbon in 2007, which, at its turn, replaced the Stability and Growth Pact, approved by the European Council in Maastricht 1997.

Finance and Accounting

The Euro pact has as main goals:

- o The coordination of general economic policies (improvement of competitiveness and creation of new jobs for the labor market) and not only budgetary ones (sustainability of the public finances and improvement of the financial stability);
 - o The validation of a stability mechanism at the level of the European Union stipulating financial assistance to the member states under certain circumstances;
 - o Imposing sanctions to the member states which do not respect the set objectives.
- We can illustrate the functioning of the pact as follows:
- o Every adhering state at the pact will present its own measures for attaining the proposed targets concerning the four objectives: improve competitiveness, improve the job market, assuring public finance sustainability, and improve financial stability;
 - o The progresses towards attained results and objectives will be monitored through the means of certain indicators;
 - o Countries having serious problems in respecting the imposed standards will be forced to regulate the imbalances within a pre-established period of time;
 - o Putting sanctions to those who do not respect the established objectives.

Defining the Problematic of State Aid in the Republic of Moldova

Maxim Ion - Cooperative-Commercial University of Moldova

Economic Integration of the Republic of Moldova in the European Union requires considerable effort in the view of adjusting the national legislation to the Communitarian acquis. Basing on the analyses of experience of the countries that became members of EU we can see that major difficulties have been encountered in the domain of state aid, which nowadays practically is not regulated in the Republic of Moldova. Taking into account the above mentioned, the definition of the concept of state aid is actual and necessary. Taking into consideration that in the legislation of the Republic of Moldova the state aid is not defined, in the result of the researches we propose the notion of state aid, that might be used to legitimate this concept in the Republic of Moldova. Thus, the state aid in the Republic of Moldova could be defined as any measure of support provided to the entities in a selective way, using (directly or indirectly) public financial resources, as a result of which the beneficiary receives an advantage and as a consequence it can or could distort the competition environment and could have negative effects on the trade between the Republic of Moldova and the European Union member countries.

Romanian models for analysis the risk of bankruptcy in company's management

Muntean Mircea - Vasile Alecsandri University of Bacau

Solomon Daniela-Cristina - Vasile Alecsandri University of Bacau

The bankruptcy risk is specific to firms that do not have financial resources to pay obligations to suppliers, creditors, employees, consolidated general state budget. To detect the risk of bankruptcy various methods were used to analyze the company's accounting figures both in terms of solvency and liquidity of the company and in terms of creditworthiness from bank loans. Thus were created Romanian bank-type models, such as: Cămășoiu-Negoiescu, Anghel, Robu-Mironiuc, Băncii Comerciale Române, Raiffeisen Bank, BRD-Groupe Societe Generale, etc.

The authors of those models have demonstrated the possibility of experts in financial and economic analysis to detect foreshadowing of bankruptcy of firms, and risk analysis in order to give loans to commercial banks. Applying the models listed firms offer managers the information needed to prepare documentation for obtaining loans. Features of these models is that they are developed based on the realities of the Romanian companies.

The models that analysts have shown the existence in Romania of a scoring functions which by calculating their that expresses the state of solvency and liquidity of the company, similar to models presented in literature abroad.

Effects of foreign direct investments in central and Eastern Europe the case of the Republic of Moldova

Nacu Victoria - Cooperative-Commercial University of Moldova

The issue of foreign direct investments was and is extensively discussed, as there are concerns both at nationally and internationally level. At macro level, we have shown that foreign direct investments sustained economic growth both directly through supplementation of domestic capital for acquisition of fixed assets as well as indirectly by stimulating domestic investment, contributing, through involvement effects on development of productive activities. In addition, foreign investments were a source for financing current account deficit, the net financial effect (calculated as difference between capital inflows and outflows) emphasizing with increasing foreign capital inflows.

In case of investments on "empty place" (Greenfield), growth is due to the creation of a new generation, more jobs, the emergence of a new consumer and taxpayer. If participation in privatization, the positive effects occur in case of the efficiency of economic activity and growth of its competitiveness, enabling long-term survival of the privatized enterprise, stimulates domestic investment, as domestic producers will be interested in increasing business efficiency and quality outputs.

We also pointed out that foreign direct investments significantly influenced standard of living of the population and began research in many areas just to obtain an increasingly high level of knowledge. Also we plan to analyze and impact current crisis on foreign investment, turning our attention to Republic of Moldova.

The National Bank of Romania Monetary Policy Characteristics in Addition to the Current Financial Crisis

Sambotin Stefan - Vasile Alecsandri University of Bacau
Bucur Iulia Andreea - Vasile Alecsandri University of Bacau

Central Bank is one of the most important actor of economic life. The policy that this institution leads is important both in relation to achieving different economic policy objectives (economic growth, unemployment rate, price stability, balance of payment equilibrium) and in relation to the policies pursued by other players on the macroeconomic stage (government, employers, trade unions, european and international institutions). As a monetary authority, Central Bank has as objectives the implementation of the monetary policy, prudential supervision and supervision of commercial banks.

Some Aspects Concerning the Analysis of Stock Performance of Companies Listed on Stock Market

Solomon Daniela-Cristina - Vasile Alecsandri University of Bacau
Muntean Mircea - Vasile Alecsandri University of Bacau

Stock performance analysis of a company listed on stock exchange represents a particular type of analysis involving a further study conducted on the basis of stock data, which should not miss from the annual financial statements, being intended to serve at elucidation of some aspects of title portfolio policy area: if you need to buy, sell or preserve titles; if the amount in question is a satisfactory return as a title portfolio or, conversely, one of speculation, in which profitability is sacrificed in favour of capital gains, as well as what is the actual state of the shares and their development.

Quantitative data analysis procedures at the credit institutions

Stârparu Lucian – The National Bank of Romania

One of the consequences of the financial liberalization process is the entry of new competitors in the banking system. Under such circumstances there is an increased concern to maintain/increase the market share. An efficient management and quantitative data analysis procedures become essential factors for bank's profitability and reputation.

Using the resulted information from the financial situations which the bank possesses is indispensable. This thing it is but conditioned by the existence of a data basis which actualization must be rigorous and frequently.

In a bank group present on the international market, there must be taken into consideration specific accounting elements at the local level: the retracting of the accounts is done in order to permit an accounting harmonization. Because the analysis interval must not be limited to he near future, the variables taken into consideration must not be only short - term good indicators (such as certain anomalies in the banking accounts functioning of a Small or Medium Sized Company, which generally have a good predictable character concerning the temporary payment capacity) but must report themselves to the evolution of quality on long term.

On the other hand non-selecting the internal data referring to the bank account functioning of the client should be justified by the institution.

"Common Consolidated Corporate Tax Base, a new measure to remove tax competition distortions in the EU"

Trandafir Adina - Spiru Haret University

Since the establishment of the European Economic Community in 1957, there has been an ongoing debate on the need for cooperation and tax harmonization in Europe, debate has been intensified, mainly by creating the Economic and Monetary Union.

When the 1992 Ruding Report issued by the Committee stressed the need to counter special tax regimes in force as their distortions due to the effects of internal market, Member States agreed on the need to remove these regimes, in order to maintain a basic balanced taxation and to prevent economic distortions.

Indeed, most of these countries have been extremely focused on completing the single market and the promotion of intra-Community trade, but far too little intention of going before a serious road leading to tax harmonization, and therefore to give up their sovereignty in the field of direct taxation.

Since then, however, the process of harmonization in the field of direct taxation has been made by the EC Court of Justice, which in some years, has developed a considerable amount of cases, not only in direct taxation, but especially in Measures to support the income tax field.

This trend has become the most important phase in what, the same Member States so that a long enough period were reluctant, they urged the Commission to review the fiscal policy of state aid and make full use of its powers under with the Treaty rules, in order to combat harmful tax competition.

So, on 16 March 2011, the European Commission proposed a Directive on a common system for calculating the tax base of enterprises operating in the EU (COM(2011) 121), as a single set of rules that companies, operating within the EU, could use to calculate their taxable profits. In other words, a company or qualifying group of companies would have to comply with just one EU system for computing its taxable income, rather than different rules in each Member State in which they operate.

The European Commission believes that common consolidated tax base for corporations system is one important way to eliminate the distortions of fiscal competition in direct taxation field between Member States.

Proposal for a common consolidated tax base for corporations (CCCTB) would mean that companies could benefit from such a "one-stop-shop" for filing tax returns and would be able to consolidate all profits and losses incurred by the throughout the EU. In this way, Member States could maintain full sovereign right to determine their own tax rates.

The papers presented also the evolution of tax revenue as % of GDP in the three cases of implementation and determination of tax base (national tax system, mandatory CCCTB system and voluntary CCCTB system). The main quantitative and qualitative analysis results lead to the conclusion that the impact on macroeconomic indicators CCCTB system implementation is almost nil. It recorded a 0.2% increase in tax receipts as a system CCCTB binding, a decrease of 0.1% of GDP as a system and an optional CCCTB decrease of 0.1% of employment in case of an optional CCCTB. The most important change record FDI, dropping by 1.1% under the scenario of a mandatory system CCCTB.

The European Commission consider the consolidated tax base system like the answer to the needs of European companies on the line of fiscal harmonization.

LAW

General considerations on the criminal pursuit body's referral

Bogea Marius-Ciprian - George Bacovia University

In most situations, the physical or juridical persons which address the authorities regarding issues that require resolution may / may not be circumscribed to the competences of that institution, or which notify any irregularities / misappropriation of whom they know regarding people or situations. In addition, the legislator has laid down that the ex officio referral/ self referral of people working in public authority, in cases in which there are issues of breach / infringement test, especially when committing the most serious antisocial acts, offenses (Art. 221 par. 1 and art. 227 of the CPC). So, on one hand we have the legally established rights of citizens and organizations to address to the government requests, complaints, referrals or suggestions, regardless of the form (written, verbal, email, etc.) and on the other hand we have the authorities' correlative obligations, through the personnel operating within them, to receive referrals, address them according to jurisdiction and legal provisions, or/and to be referred ex officio in cases in which they learn about some irregularities.

Flexicurity And The Recent Amendments Of The Labour Code

Ciochina-Barbu Ioan - George Bacovia University

Flexicurity was defined as a simultaneous integrated strategy to enhance market flexibility and employment security.

According to this concept, flexibility refers to changes ("transitions") success in life: from school to work at one job to another, between unemployment or inactivity and work, and at work to retirement. It is not limited to the greater freedom for companies to hire and fire and do not involve open-ended contracts lapse. This refers to the progress of workers into better jobs, "upward mobility" and optimal development of talent. Also, flexibility refers to the flexible organization of work, able to respond quickly and effectively to new requirements and productivity and skills to facilitate reconciliation between work and private responsibilities. Moreover, security is more than job retention: this refers to the mediation skills that enable progress in life and support in finding a new job. It also refers to adequate unemployment benefits to facilitate transitions. Finally, it includes training opportunities for all workers, especially for low-skilled and older workers.

The Moral Element Of The Crime

Gheorghe Popa - George Bacovia University

The crime behaviour is a component characterizing some individuals that try to break some social norms assuring a good development of life within social groups.

It is known the fact that inside the animal world, there exists a life of the group (lions, baboons etc.) and there are instinctive rules to be followed for the members of that group, and those breaking the rules are excluded, their chances to survive becoming reduced.

The human individual, which is by excellence a social being, is the only being on Earth using, in a rational way, the group relations taking advantage of the experienced gained during the generations. Thus the human individual must obey rules of a more complex degree - rules which equal the needs to survive inside the group and at the same time can beneficiate of being considered member of the community.

Maslow, when drawing up the human being needs' pyramid, also included the need of a man to be part of a human community where they could enjoy the appreciation of others.

As we have already said before, man is a social being by excellence and the rules of the social group are but limitations through which the individual must respect the group as a whole and, at the same time, each member of it. The individual, as a component part of the group, has the obligation to know their own liberty.

The crime behavior is just that behavior that overpasses the limits of such a liberty. The main characteristic of the fact of becoming a crime is the prejudice caused to another person, this prejudice over - passing the limits established by the community. The person having such a behavior must be punished otherwise a society accepting such a behavior becomes a sick one. It becomes a society which can be a threat for itself.

This kind of behavior, which is deflected from a social and psychological point of view, has its origin in a bad perception of the reality, in maladjustment of the individual to the socio - juridical norms. The base of such behavior is always the individual's intellect and their free will - which although contested by some philosophical doctrines, in this case it really exists.

Legal Issues Relating To Cessation, Detachment And Abolition Of Marriage

Gheorghe Robu - George Bacovia University
Neculai Robu

In this article is presented the distinction between cessation, ,detachment and abolition. Cessation of marriage takes place due to objective causes and it is produced according to law, while divorce detachment depends on the willingness of the parties, and appears as an exceptional measure undertaken by a court. Effects of cessation of marriage are only producing for the future and not for the past. Another important aspect is related to marriage which is an act "intuitu personae" and it is ,therefore ,naturally that the death of one spouse to stop it. Death, as a fact of civil status that puts an end to the personality, also determines the cessation of marriage. There are also presented aspects regarding judicial declaration of death of a spouse, remarriage of the spouse of the previously declared dead and the detachment of divorce. Important issues about divorce are treated like means of marriage detachment, divorce by mutual agreement, grounds for divorce, grounds for divorce in our romanian law and the role of fault in divorce process.

Prisons Systems Administration in Romania and Republic of Moldova - comparing aspects of administrative law

Lupascu Adrian - George Bacovia University

Administration, management is a necessary element of any social structure. Institutional complexity and uncertainty of the universe seem to leave behind the prison's ability to govern the people who inhabit it and the psychological processes that take place here. Yet the administration has a special role in the penitentiary system, namely, to manage organizational processes and enforcement of criminal penalties of imprisonment (arrest, imprisonment) for re-education and re-socialization of persons who have committed crimes. This in no way intended to implement in practice the most commonly encountered temptation to over-intervention, the suffocating presence of the heads everywhere and always, the success of blocking opportunities to share with someone else. To govern means to ensure system continuity, order, consistency and the balance of power centers.

The prison system is now an instrument of state force which is organized through the execution of criminal penalties of imprisonment and, in one way or another, to educate the individual in compliance with the spirit of social order and the rule of law. With the evolution of society and the prison system has seen some development stages. There is a positive trend in the world to extend and respect a wide range of rights and freedoms of inmates. But this involves reforming the prison system and adaptation of new principles of treatment of prisoners.

Robert Alexy and the critics of the positivist philosophy of law

Munteanu Stefan - George Bacovia University

The Paper aims to shape the contribution of the German researcher, Robert Alexy, to the critics of the positivist philosophy of law. I have in my attention the Alexy's courage to restart a debate on an apparently common matter, as the law concept, by comparing it to the moral. The author's conclusion, which I totally accept, is that, inside the dispute with the positive theories, there should win the non-positive theories which sustain the thesis of the existence of a connection of the moral elements in defining the law concept.

Considerations Regarding The Endorsement Of The Promissory Note And Its Effects

Novac-Diaconu Laurentiu - George Bacovia University
Toma Toader - George Bacovia University

This article presents the promissory note that has a very important place in the international commerce and in a world that is in permanent change this credit title adapted itself really well. Also, there are presented aspects regarding the endorsement of the promissory note and its effects.

The promissory note is one of the credit titles that has a great applicability in the commercial activity and because it is used on a large scale in the international commerce, she made the object of some unitary regulations. Law nr 58 from May 1st 1934 regarding the promissory note and the bill payable to order used as a model the Italian Law on this subject.

In the conditions of the development of the market economy in our country some measures were taken regarding the use of the promissory note in the internal commercial relationships. Thus, by the Government Decree nr11/1993 some modifications and completions were brought to the Law nr 58/1934 regarding the promissory note.

The article also presents the endorsement. The endorsement is a judicial act through which the possessor of the promissory note, called endorser, transmits to another person, called endorsee, through a written declaration and signed on the title and through the giving of the title, of all the rights that come from that title. Through the endorsement, the possessor of the promissory note gives order to the one that pays to pay the sum mentioned in the title to the person in favor of which he transmitted the promissory note.

In the last part of the article there are treated the endorsement effects.

Analysis of the criminal offences in gambles field in Romania

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Vasile Sergiu Adrian - Police Academy Al. I. Cuza

Nita Nelu – George Bacovia University

The organization and operation of the gaming activity in the Romanian territory constitutes state's monopoly and is carried on exclusively under the conditions of the legal rules in force and of the provisions of the Community rules in the field. In article's content we will present the classification of the gambles and the analysis of the main criminal offences in the reference field.

The concept of personal data protection from the perspective of the Prüm treaty

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The European Union Council activity is performed in accordance with the enforced legal requirements of personal data protection. The Community' legal requirements regarding personal data protection apply also to the community institutions. These requirements refer to all the services of the Council which use information that refers only to the activities partially or entirely under the jurisdiction of the community law. The Prüm Treaty is an initiative of seven European Member States which, having decided on their own common action for improving cooperation in combating terrorism and serious cross-border crime, are now attempting to incorporate it into EU law. The issue of the personal data protection in the context of the Prüm Treaty is a phenomenon studied both at the Union level as well as at the national governments' level. Romania supports the new concept regarding the personal data protection which means to implement a very effective instrument to fight and prevent any crimes in this area.

Some Considerations Regarding The Necessity Of The Adaptation Of The European Code Of Contracts

Toma Toader - George Bacovia University

Novac-Diaconu Laurentiu - George Bacovia University

This article is a pleading for the making of an European Code of contracts. In supporting this thesis we emphasized the fact that Europe and throughout the world there have been some spectacular and profound mutations that marked the economical, social and political relationships.

The amplification and the diversification of the commercial relationships in the Economic European Space cannot be regulated only through guidelines, regulations, agreements and other such documents, but there is needed an European Code of contracts, a flexible ensemble of rules that can be destined and used by all the countries, no matter the economical and political conditions, the traditions and judicial families, as well as the affiliation to a zonal or international organization. This problem is not either new, or simple. It has been and it still is a constant preoccupation of the private jurisprudence, of the experts and the institutions and organisms of the European Union. The problem of the adoption of this code is not easy because we are dealing with some obstructions of national order, but also a battle between the two law systems (continental and common law) each wanting to impose its own judicial solutions to the European Code of contracts.

MANAGEMENT

"Space 3D" - a new method of representation of knowledge

Balanel Dumitru - Cooperative Trade University of Moldova

Place in circulation a new method of representation of knowledge, which was called Space 3D. It underlies the need for knowledge representation based on Gödel about incompleteness theorem, which allows multicriteria classification, characteristic of dynamic processes and knowledge representation is based on the criteria used parts, forms and levels. Space 3D enable semantic search (search by purpose).

Implementing the Direct-Costing method of calculation in spreadsheet software

Bucșă Radu-Cristian - George Bacovia University
Oceanu Lucian - George Bacovia University

The direct-costing method of calculation and its tools offer to firm's management a range of useful information about efficiency of production. A direct cost is a cost that is directly associated with changes in production volume. This usually restricts the definition of direct costs to direct materials and direct labor (and a strong case can be made for not using direct labor, since this costs tends to be present even when production volumes vary). For example, the materials used to create a product are a direct cost, whereas the machine used to convert the materials into a finished product is not a direct cost, because it is still going to be sitting on the factory floor, irrespective of any changes in production volume. Thus, direct costing assumes that fixed costs are period costs, and so should be recognized as expenses during the period when they occur. Implementation of this method in a spreadsheet program allows the manager to make a series of simulations by changing the calculation parameters, producing in real-time the information referring to possible future developments of manufacturing activity.

Manager's responsibility in drafting and implementing strategical thinking, as its defining element in the development of cooperative entity

Budevici – Puiu Liliana - Cooperative-Commercial University of Moldova

The responsibility for management performance requires the effectiveness and efficiency and need for strategic thinking stems from environmental characteristics found in a constantly changing and which is regarded as a condition for progress of any organization.

Educational Reform in Romania

Caprioara Florin-Mihai - George Bacovia University

The object of this study is the reality of the educational reform in Romania. The methodology is based on legal analysis, process examine and SWOT analyses. The paper named Educational Reform in Romania tries to reveal, first of all, the specific of this sector in Romania. Secondly, it tries to identify the main problems of educational reform, in the context of new educational law. Thirdly, we will propose some solutions at the pathologies of the educational system.

Achieving Democratic Accountability Through Performance Evaluation

CioCLEA Alexandra Ema - Alexandru Ioan Cuza University of Iași

The recent trends in public management emphasize on the importance of democratic values and on the need for information regarding the efficiency and effectiveness of the public sector. The present paper argues on the importance of performance evaluation mechanisms as tools supporting public decision-making processes and analyzes the impact of such mechanisms and models on achieving public accountability.

Methodological aspects on management of operational activity within consumer co-operative enterprises from the Republic of Moldova

Cușnir Corina - Trade Cooperative University from Moldova

Financial functioning of enterprises involves, seamlessly, the activity of efficient management of each component of the patrimony. Current assets hold a substantial share within this process being directed towards a cycling usage and are owned by the enterprise for a short period. Constituting the necessary asset items to realize the operating cycle they are the subject, in the majority of cases, to a rapid rotation. Within each cycle, they pass from physical assets in the form of receivables and then of cash availability. That is why, the structure of planification and their optimum volume represents the basis condition of an uninterrupted and efficient activity of enterprises from consumer co-operation's system and maintains the priority place in the management of operational activity.

In order to cover all the financing needs of current assets, the enterprise should inventorize the available means and resources, having at its basis the comparison of forecasting resources. With planned needs, contributes to the determination of the size and nature of current assets to ensure a fruitful and efficient operational activity of enterprises from the system of Consumer Co-operation.

Managing the education, information-communication and research services

Drugus Liviu - George Bacovia University

The New Economy is a service economy, with an ever-growing charge of intangible services to GDP. I had chosen to analyze the three sectors (education, information-communication, and research) just because they are fundamental

not only to general increase of GDP (tangible and intangible assets) but to the development of all the other services in an economy. The theoretical framework of modernity was the rational behavior based of the logic of the third excluded, or-or rationality and excess of mathematization. On the contrary, the theoretical framework of postmodernity is both rational and irrational behavior based on the logic of the third included, both-and rationality and replacing mathematization with psychology and cognitive theories. Modern economy was an industry based economy, while the new postmodern economy is a service based one. Postmodern economy is not only a service based one, but this service economy is an education-research and information-communication based one. Of course, its management has some particularities and non-industrial specificities. It is possible to assert that transition from modern to postmodern economy, from industry based economy to service economy is also a transition from neoclassical economics to behavioral economics. The practical conclusion of this paper is that it is a big need to redefine economy scope and to improve the curriculum with the new realities of service economy. Management itself is a postmodern service that needs a lot of applied ethics, psychology, cognition theories and transdisciplinary vision.

The changing role of managing costs in decision-making process: Research on strategic cost management

Fotache Gabriela - George Bacovia University

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In the current competitive environment, whose dominant economic one is the limited resources, strategic cost management actually creates a new context and a great potential in boosting economic development. The main objective of this paper is to suggest a conceptual framework for strategic cost management and to explain that there is a need for new accounting concepts and methods - strategic cost management and its instruments - that contribute to the overall success of a company.

The paper reviews previous commentaries on the strategic management accounting literature and presents a brief discussion of the primary trends and changes of the business environment and their effects on cost management methods and concepts. Secondly, we introduce the concept of Strategic Cost Management (SCM) and explain the concerns and objectives of SCM, and finally we introduce the suggested framework for SCM.

Discussing about strategic cost management and showing that traditional cost management might not be in accordance with the requirements of the business environment changes, the paper offers a good potential for developing a unified body of knowledge for strategic cost management and could be a challenge for managers and students to acquiring new cost management skills, and for management accounting researchers to develop a consistent theory in this specific field.

Opportunities Regarding Correlation of the Capital Cost with Lost Benefits of the Cooperatist Enterprises in Republic of Moldova

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Currently, for consumer cooperative enterprises in Moldova, one of the important activities is to establish financial and economic contradictions, which arise between the need to reduce the cost of capital and low profits, which can be obtained by the entity as a result of investing in assets.

This is because during the economic crisis of the enterprise, as a rule, the management seeks to reduce not only costs but also the cost of attracted funds. In mean time, to maintain market position, they are forced to restructure their activities, which often require large investments. The volume of attracted capital to finance assets directly affects the level of costs associated with its payment. Reduce costs associated with the formation of capital, can be achieved as result of the improved management of operations, optimizing current assets and the acceleration of the turnover. However, enterprises in their activities face disaccord between the costs of capital and return those assets in which capital has been invested.

For evaluation of the controversy should be developed methods to manage the current assets, receivables and payables, own and borrowed capital, and also apply the method of factor's analysis of f capital cost, scorecard return on assets, current assets turnover, and efficiency of financial resources management.

The analysis of company's performances based on indicators of intermediary management balances

Grosu Oana - George Bacovia University

Company's performance rating allows on the one hand, quantifying the degree of target achievement, providing to managers informations on profitability, efficiency in resource management, and on the other hand, ensures comparability of the dynamics of activities undertaken in relation to main competitors.

The transition to a new type of economy, in which knowledge is considered the most important resource for any organization, led to the integration in the managerial toolkit of the non-financial indicators that allows the assessment of the company's image in the market, the level of training of its personnel and the quality of the management system.

Performance is a condition of effectiveness and efficiency. Simultaneous fulfillment of both requirements lies in the desire to meet the expectations of the internal environment, in case of efficiency and externally for customers, suppliers, employees, shareholders and the state, if we relate to efficacy.

Performance analysis based on the results of intermediate management balances involves the construction of the indicators in stages from the most comprehensive to the most synthetic following in each stage the results and efforts to achieve them. Using this calculation method allows :

- understanding the formation of the financial year results, the distribution of the value resulting from the use of production factors, labor and capital, between employees and social services, public and shareholders;
- to study the means of business operations and structure, and trends over time;
- elaborating forecasts, eliminating risk by calculating the break-even or the critical point of commercial activities.

"Homogeneity/heterogeneity in public administration system under the influence of endogenous/exogenous factors"

Lupu Otilia-Alina - George Bacovia University

The present paper investigates the action of endogenous/exogenous factors on the public administration structure, internal factors could have a permanent or evolution action while external factors influence resides mainly in the relations with the other administrative systems.

As the society evaluate all systems tend to deteriorate themselves as a result of the conflicts and dysfunctions creating a state of tension at the level of the social environment.

The social environment, the same as the political and economic one are submitted to the exchange pressures. Once with the exchanges produced within the socio-political environment and also within the economic one, the functioning and the organizing of the administrative system suffers changes having an impact upon principles and their application. Thus we can talk about homogeneity or heterogeneity of the administrative system according to the political system at a certain given moment.

The management of human resources within projects: the structures of the project team, the Responsibility Assignment Matrix

Melnic Andreia-Simona - George Bacovia University

Puiu Tatiana - George Bacovia University

The human resources management of a project includes the organization processes and the project team management. The project team is formed by the team members and the project collaborators. The members of the project team are the basic team available during the project development. The project collaborators have only temporary tasks (sub-team). The responsibilities of the project team are: the activity inside the project; responsibilities for the execution in time and according to all the specifications of the working tasks, regular participation to the team meetings.

The human resources management processes inside the framework of a project imply human resources planning, delegating roles to the staff needed for the carrying out of the project, the development of the team - improving the competences and the interaction among the members of the team and between them and the team project management. - measuring the individual performances, supplying feedback, settling matters and conflicts and coordinating the changes in order to improve the performances of the project.

The article presents the selection decision of a project team structure and the Responsibility Assignment Matrix for a project regarding the creation of an agro - tourist hostel. The project aims the building up of an agro - tourist hostel called "Slice of Heaven", in Slanic Moldova area, Bacau County. The objective, both for the investors and their families, is the building up of a holiday place in a pure Romanian scenery, a place able to promote the nature beauty but also a comfort offered by the hostel. The main objective of this project is the achieving of a profitable investment by building up this hostel, and also a holiday place for the company associates.

The Specific of Professional Education in Social Work Adjusted to Labor Marketplace

Neamtu George - George Bacovia University

Recent studies, along with up to date higher education quality standards point out the necessity to correlate and adjust the higher education programmes with the labor market. Within the Social Work and Protection Domain this exigence is supplementary required due to the emergence of new occupations in the National Occupational Register. Given the context, the university curricula must take into consideration the real requests of the labor market. The victims of domestic violence to be professionally reintegrated represent a Social Work segment that underlines this direction of professional training / education.

The present study is the result of a field research regarding graduates' representations about the study programmes and their harmonization degree with the occupational standards.

A contemporary and strategic approach on European Union border management

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Vasile Sergiu Adrian - Police Academy Al. I. Cuza
Ardeleanu Mihut - Police Academy Al. I. Cuza

In recent years, concepts of Integrated Border Management (IBM) have been developed to tackle this neuralgic point in border mechanisms in the perspective of reconciling facilitation and security needs, both vital for the functioning of modern societies. In accordance with its specific needs, the EU established its own IBM concept which pays particular tribute to the incomplete state of the Union and the multitude of competent authorities involved at national and EU level. While the US based on its established status of a sovereign nation state and a set of fixed and clear borders has been able to adapt its concepts rather rapidly to changing global challenges including those of post-9/11, the EU still finds itself hampered by institutional inconsistencies when trying to react to such situations. Enlargement of the Schengen area had been a deliberate choice of the European Union to focus more on the free movement of persons than on security aspects.

Municipal Emergency Hospital Moinești - Management of continuous improvement 2001-2011

Paraschivescu Andrei Octavian - George Bacovia University
Cotirllet Adrian - George Bacovia University

The quality improvement label has the substance given by the effect of an ensemble of actions taken by the organization, actions meant to increase the efficiency and the efficacy of its activity and processes, targeting to reach augmented advantages both for the organization and for its clients.

The projects and the activities regarding the quality improvement should be accomplished in a sum of coherent and compelling stages, based on the data collection and analysis of the information given by all the important sources: self evaluation, client's evaluation (including clients complains), quality audit.

The Influence of Economic and Financial Crisis on Tourism Services in Romania

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The paper presents a comparison between some indicators (number of arrivals in the main establishments of tourists reception with functions of tourists accommodation, number of stays overnight, indices of net use of tourists accommodation bed-places, arrivals of foreign visitors in Romania, departures of Romanian visitors abroad, by used means of transport) registered in 2006 and 2010 and in the first months of 2011.

We all know that year 2008 represents for Romania the end of a cycle of economic growth started in 2000, but also the year that began economic and financial crisis.

What I aim at in this paper is emphasising evolution of the intern tourist traffic, in recession period compared to the period before.

I mention that the statistical data included in this paper are processed according to the Monthly Statistical Bulletins and Press Releases from 2006, 2007, 2008, 2009, 2010 and 2011 published by the National Statistics Institute.

Tourism, in interdependence with the other economic branches and sectors, must represent in Romania, as well, a priority sector. For this to happen, we have to know and understand the place and role of tourism in the national economy, to establish clear directions to valorise the national tourist potential, taking into account the tendencies and mutations on the international level, especially on the European one, in the field of choices for traveling and free time, manifested both by the local population and by foreigners.

In this sense, a decisive role must be held by the State by the Ministry of Regional Development and Tourism, which has the role of coordinating the development of tourism and of controlling its activities, as well as the national tourism organisations) by a good collaboration with the international tourism organisations and with regional multi-fields organisations that also include the tourism sector.

Sponsors and logistics suppliers

Romanian National Bank – Branch in Bacau, manager Ștefan SÂMBOTIN

BRD Group Societe General - Branch in Bacau, manager Lucian LAZĂR

SC Euromax Logistic SRL Bacau – manager Camelia MAXIM

The Moldova Hotel and Restaurant Group – manager Vasiel APOSTOL

The Decebal Hotel and Restaurant Group – manager Cezar IVANOF

The Dumbrava Hotel and Restaurant Group – manager Florin BĂLAN

The Social Accommodation and Meal Supplier Assembly

– The Vasile Alecsandri University in Bacău, manager Camelia SIMION

Sport Hotel in Bacău – manager Georgel COJOCARU

Parteners

Cooperative-Commercial University of Moldova, Chisinau – Moldova

Plantijn University College Antwerpen, Belgium

Vasile Alecsandri University in Bacău