CONTENTS

Accounting and Informatics Management

FAIR VALUE EMPIRICAL STUDIES: AN OVERVIEW ON ACCONTING RESEARCH LITERATURE
Carmen Giorgiana Bonaci, Adriana Tiron Tudor
THE INCREASE OF PERFORMANCE OF AN ENTITY BY THE CONVERSION OF THE HIDDEN COSTS
FACTORS INFLUENCING THE COMPANIES' PROFITABILITY215 Camelia Burja
ASSESSING PERFORMANCE OF THE SUSTAINABLE SPATIAL DEVELOPMENT: ROMANIAN CASE STUDY
ACCOUNTING POLICIES AND TREATMENTS OF CONTINGENT ASSETS AND LIABILITIES IN PUBLIC INSTITUTIONS
RELATED PARTY TRANSACTIONS – OVERVIEW
RESTATEMENTS AND ADJUSTEMNTS IN ELABORATION OF CONSOLIDATED FINANCIAL STATEMENTS
DEVELOPING AN ECONOMETRIC MODEL FOR MEASURING THE EVOLUTION OF INFORMATION DISCLOSURE - IAS 23 BORROWING COSTS
THE INFLUENCE OF INTELLECTUAL CAPITAL ON ROMANIAN COMPANIES' FINANCIAL PERFORMANCE
ANALYSIS OF PROFITABILITY RATES IN BANK CREDITING273 Dragoş Ilie
USING WEB TECHNOLOGY TO IMPROVE THE ACCOUNTING OF SMALL AND MEDIUM ENTERPRISES. AN ACADEMIC APPROACH TO IMPLEMENTATION OF IFRS
AN ATTEMPT TO IDENTIFY PROPER TEACHING STRATEGIES FOR ROMANIAN BUSINESS UNIVERSITIES
THE COMPOSITION AND STRUCTURE OF FINANCIAL REPORTING - SIMILARITIES AND DIFFERENCES IN THE CASE OF AIR TRANSPORT COMPANIES

ACCRUAL ACCOUNTING, FOUNDATION FOR THE FINANCIAL REPORTING INTO THE PUBLIC SECTOR ENTITIES
THE ROLE OF COST INFORMATION IN DECISION-MAKING.CASE STUDY315 Dan Topor, Ioana Dorin, Alina Puṭan
INTERFERENCES AND LIMITS OF THE ACCOUNTING POLICIES SPECIFIC TO FIXED TANGIBLE ASSETS INTO THE PUBLIC SECTOR ENTITIES IN ROMANIA
Audit and Corporate Governance
INTERNAL CONTROL ACTIVITIES: CAUSE AND EFFECT OF A GOOD GOVERNANCE OF ACCOUNTING REPORTINGS AND FISCAL DECLARATIONS
ASSESSING COMPLIENCE WITH CORPORATE GOVERNANCE PRINCIPLES IN CASE OF ROMANIAN FINANCIAL INVESTMENT COMPANIES
AUDITING FAIR VALUES IN A SENSITIVE SOCIO-ECONOMICAL CONTEXT364 Nicoleta Farcane, Delia Deliu, Maria Gheorghian
AUDIT FEE ECONOMETRICAL MODELS AN OVERVIEW OF THE AUDITING RESEARCH LITERATURE
INTERNAL AUDIT – A KEY ELEMENT OF CORPORATE GOVERNANCE IN CREDIT INSTITUTIONS
INTERNAL BANKING CONTROL AND AUDIT: A COMPARATIVE APPROACH IN THE ROMANIAN BANKING SECTOR
Finance
FINANCIAL SUPERVISION STRUCTURE IN ROMANIA. A COMPARATIVE APPROACH
TRENDS AND CHALLENGES OF ROMANIAN BROKERAGE INSURANCE MARKET419 Dan Constantin Dănulețiu, Adina Elena Dănulețiu
BANKING EFFICIENCY AND EUROPEAN INTEGRATION. IMPLICATIONS OF THE BANKING REFORM IN ROMANIA
ASPECTS OF THE CALCULATION OF CORRELATIONS ON THE BUCHAREST STOCK EXCHANGE

COMPARATIVE STUDY ON THE EVOLUTION OF LOANS AND DEPOSITS BETWEEN THE ROMANIAN BANK FOR DEVELOPMENT (BRD) – GROUPE SOCIETE GENERALE AND THE ROMANIAN BANKING SYSTEM
EU NEW MEMBER STATES HOUSEHOLDS' BANKING INDEBTEDNESS AND IT'S IMPLICATIONS: AN OVERVIEW
THE RELATIONSHIP BETWEEN EXCHANGE RATE AND EXPORTS IN ROMANIA USING A VECTOR AUTOREGRESSIVE MODEL
Economics
THE ROMANIAN AGRICULTURE – BETWEEN MYTH AND REALITY485 Cristian - Marian Barbu
THE ASSESSEMENT OF UNCERTAINTY IN PREDICTIONS DETERMINED BY THE VARIABLES AGGREGATION
CROSS-COUNTY INTERNAL MIGRATION AND CONVERGENCE IN ROMANIA508 Daniela Bunea
FACTORS OF ECONOMIC DYNAMISM IN ASIAN COUNTRIES522 George Cornel Dumitrescu
VALORIZING ENTREPRENEURIAL POTENTIAL OF THE CENTRAL REGION – PARTNERSHIP BETWEEN UNIVERSITY AND BUSINESS ENVIRONMENT AS SUPPORTING ELEMENT OF THE ENTREPRENEURIAL CULTURE
HOW THE INVESTMENT IN R&D IS RELATED TO THE HUMAN CAPITAL ACCUMULATION? THE CASE OF ROMANIA
AN ECONOMIC INTERPRETATION OF NEOCLASSICAL MONOPOLY THEORY IN THE LIGHT OF AUSTRIAN SCHOOL
Management
AN INVESTIGATIONAL RESEARCH ON THE CORRELATION BETWEEN THE MANAGER'S ROLE IN TRAINING PROGRAMS AND TRAINING TRANSFER IN A LOCAL GOVERNMENT OFFICE IN ALAYSIA
Ismail Azman, Hamid Norashikin Sahol, Hua Ng Kueh, Ali Fazilatulaili
THE GAMIFICATION AS A TOOL TO IMPROVE RISK MANAGEMENT IN THE ENTERPRISE

IMPLEMENTING "GREEN" ELEMENTS INTO THE SUPPLY CHAIN - THE LITERATURE REVIEW AND EXAMPLES
THE ENVIRONMENTAL APPROACH OF SLATINA CITY REGARDING WASTE MANAGEMENT
PROJECT MANAGEMENT – THEN AND NOW
ROMANIAN HIGHER EDUCATION REFORM AND ADAPTATION BETWEEN THE REQUIREMENTS OF THE KNOWLEDGE SOCIETY
EVOLUTIONS AND STRATEGIES ON THE FUTURES MARKET AT SIBEX612 Elida-Tomița Todăriță
Marketing
A P.E.S.T. ANALYSE OF THE MARKETING ENVIRONMENT OF THE ROMANIAN SME SECTOR DURING THE LAST FINANCIAL CRISIS YEARS
ADVERTISING IN SMALL AND MEDIUM ENTERPRISES – THE PRACTICAL EXAMPLES AND ADVICES
ACTION DIRECTIONS REGARDING THE DEVELOPMENT OF YOUTH TRAVEL IN ROMANIA
RESEARCH REGARDING THE SATISFACTION OF BANK SERVICES CONSUMERS AT CEC BANK S.A
ANALYSIS AND UNDERSTANDING OF KEY MARKETING CONCEPTS MARKETING ACTIVITIES ORGANIZED WITHIN THE FOOTWEAR INDUSTRY COMPANIES
THE MARKETING OF THE LOCAL COMMUNITIES AS A TOOL FOR SUPPORTING THEIR SUSTAINABLE DEVELOPMENT