

ISSN 2066-575X

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Revistă  
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categoria B+

**THE ANNALS OF THE  
"ȘTEFAN CEL MARE"  
UNIVERSITY OF SUCEAVA.**  

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**FASCICLE OF THE FACULTY OF  
ECONOMICS AND  
PUBLIC ADMINISTRATION**

**VOLUME 9, SPECIAL NUMBER, 2009**

**[ABSTRACTS]**

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## **SECTION 1**

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### **ECONOMY, TRADE, SERVICES**

## ARGUMENTS THAT COMBAT LEGAL NEO-REALISM IN TERMS OF LEGAL INTERPRETATION

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### **Abstract**

*A theory of law must especially to determine conceptual its subject. To clarify the essence of legal neo-realism it is appropriate to establish the meaning and scope of such notions. Law in general is a result of society evolving in the several thousands of years when it appeared. So is that right now law works with concepts and institutions, with definitions and principles fixed on time. Lawyers, in turn, use a unique language, spell and "translate" the laws for everyone, language transmitted from generation to generation and constantly enriched with new and new attributes. To clarify these things, the legal interpretation comes to lead the steps of those who want to figure out the tricks of law and to familiarize them with the legal requirements. In order to analyze the arguments that combat legal neo-realism in terms of legal matters interpretation, the legal rules that constitute the legal system should be investigated in a scientific manner, seeking in the meantime the principles on which is based this approach: rationality, objectivity, neutrality, hypothesis testing under with a rigorous and open methodology, so as to confirm the followed negative response (Pfersmann and Tims, 2001). This view is not shared by the devotees of natural law, that paradoxical are connected to ideas of a school whose doctrine is part of the required scientific empiricist movement. Based on these differences a suite of pro and against arguments is built to the analyzed mentioned theories in interpreting legal matters.*

**Keywords:** methodological rigor, decoding law, art law-making, legal neo-realism, argumentative constraints.

**JEL Classification:** K1, K33.

## PRIORITIES FOR SUSTAINABLE DEVELOPMENT TO THE THIRD MILENIUM START

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### **Abstract:**

*Improving of overall economic situation and social environment can be achieved by adopting a sustainable development, focusing on improving quality of men's life and environmental health. In the conditions of worsening crisis of the environment and natural resources is trying to adapt the economic system of competitive market economy and the conditions necessary to ensure an environment able to support sustainable economic development.*

*We should note that the transition to sustainable development requires action at all levels, local, regional, national and international. Understanding, support and involvement of strong local and regional level government, business, civil society at the individual level are therefore of fundamental importance for achieving sustainable development. Global responsibility requires each country to be aware of the impact it has on the rest of the world. The global responsibility also stresses that sustainability assessments are more significant when they are conducted in a global context, rather than in a regional or national level.*

**Keywords:** sustainable development, present, future, shared commitment, collective responsibility, respect for human beings and the environment.

**JEL Codes:** A10, O11, O13, Q01, Q56



## CLIMATE CHANGE AND ADAPTATION POSSIBILITIES OF THE TOURIST DESTINATIONS

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### **Abstract:**

*In recent years have been collected more evidence showing major changes in terrestrial climate of the last century compared to pre-industrial period, which led experts from intergovernmental GIEC declare that "the climate warming is a reality." Due to the extremely close relationship that the environment and climate, tourism is considered a sector of the economy extremely sensitive to climate change. Regional manifestations of climate change are very important for tourist destinations and tourist and requires an adjustment of overall main sectors that form the tourism sector.*

*For tourism, climate change, not a phenomenon that will occur in an uncertain future, for various impacts are going to manifest in various destinations worldwide and climate change already exercised an influence in decision making in the tourism sector.*

**Keywords:** Tourism, climate change, economic impact

**JEL Classification:** M16

## THE PRODUCERS` LIABILITY FOR THE PRESENT DAMAGE AND FOR THE FUTURE ONE, CAUSED BY THE DEFECT OF THE PRODUCT

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### **Abstract**

*The liability without fault of the producer represents the only means of appropriate settlement of the problem, specific to an age characterized by technological progress and by a fair allocation of the risks inherent to the modern technology production and it is applicable only to the movable goods that have been industrially produced.*

*The liability without fault is applicable only to the movable goods that have been industrially produced, therefore, the liability for agricultural products and game must be excluded, except the case in which these products have been subject to an industrial processing which could be the cause of the products' defects, the liability also exists in the case of movable property used in the construction works of buildings or incorporated into the real estate assets.*

*The Directive no. 85/374/EEC of 25 July 1985 concerning the producer's liability for defective products establishes some principles in the field, which are to be undertaken in different national legal systems and be applicable to legal relationships arising between producers and the people harmed as a result of the flaws of the products in circulation.*

**Key-words:** liability, transposition, competition, damage, producer.

**JEL:** K 10, K 13.

## A REVIEW OF EMPIRICAL STUDIES ON THE OPPORTUNENESS OF EX-COMMUNIST STATES' JOINING THE EURO AREA

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### **Abstract**

*The empirical studies analyzing the relevance of the theory on the optimal monetary areas for the ex-communist states reach different conclusions, estimating the economic convergence on the basis of various factors:*

*economic structure, intensity of trade linkages, exchange rate volatility, size of the national economy, foreign direct investment, and exports structure based on products and from a geographical point of view. As for the business cycle correlation between the old and the new EU members, these studies led to contradictory results, but the relevance itself of this criterion concerning the lack of asymmetric shocks is being questioned. In a monetary union, on the one hand, the business cycle synchronization makes the single monetary policy work efficiently and on the other hand, the asymmetry of the economic shocks makes the single currency more stable. Starting from the results of the study conducted by Bayoumi and Eichengreen in order to establish the Optimum Currency Area indices and taking into account the size of the countries included in this analysis, we reach the conclusion that the size of a national economy is an important indicator in establishing the degree of monetary optimality of a certain region, influencing in inverse ratio the monetary optimality of the region. The larger a country is, the lower economic convergence is in comparison with a group of states, because of the extremely diversified production, that in its turn will lead to a lower level of economic openness.*

**Keywords:** EU/euro area, Optimum Currency Area, economic openness, business cycles, real convergence, economic shocks

**JEL Classification:** F36, F41

## MODERNIZATION OF LOGISTIC SYSTEMS OF THE FIRMS WITHIN THE CONTEXT OF GLOBAL ECONOMY

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### Abstract

*Modern technology, especially the technology based on computer science and automation offer the modern companies strategic resources to build the competition advantage. One of the best examples to obtain the competition advantage by using the automation systems in the case of logistic activities is given by the European, American and Japanese firms who on the background of using electronics and cybernetics in demands, the regional distribution managers have tried to satisfy the requirements of some regional clients. The leading teams in the above mentioned states noticed the potential of this method and offered the necessary support and development funds to implement them at the level of the companies. The experience of modern firms, organizations and institutions in the domain of logistics has demonstrated that there is greater and greater discrepancy between the possibilities offered by the modern technologies and their effective utilization by the companies. Many managers do not have the necessary expertise and experience in the management of the modern technology and that why they have difficulties when they have to connect the new strategic possibilities and the activity of their company.*

**Key words:** logistic system, competition advantage, modern technology, the logistic value.

**JEL Classification:** F23 – Multinational firms; International business, L23 – Organisation of Production, O31 – Innovation and Invention : Process and Incentives.

## BRIEF CONSIDERATIONS WITH REGARD TO THE SPECIAL REGIME OF THE V.A.T. FOR TOURISM AGENCIES

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### Abstract:

*In case a tourist package or a trip sold by a Romanian tourism agency consists in deploying the services on Romanian territory, there can be applied the normal taxation regime, in which case the agency can deduct the VAT paid to the service providers and apply the VAT to its client at the total price. The share to be applied would be applicable for each distinct good or service.*

*According to the current fiscal provisions, a tourist agency can choose the normal taxation regime, provided that such services take place in Romania and the traveler is not a natural person. If the tourist agency resells the tourist*

services that deploy in another country, the deduction of the VAT applied by the providers of such services would raise a problem; either the tourism agency should register in purpose of VAT in the country, or it should request the reimbursement of VAT through the procedure provided by the 6<sup>th</sup> Directive with regard to VAT, if the other country is a member state. Moreover, the tourism agency will also be bound to apply the VAT from that country to the sums due by the tourist and that is why it should register in purpose of VAT in that country.

Without exhausting the subject, with the purpose of delimiting the normal taxation regime from the special regime of the VAT for the tourism agencies, we want to give a correct approach to the new fiscal principles in matter of VAT with regard to the tourism agencies.

**Keywords:** normal taxation regime, reimbursement of VAT, deduction of VAT applied by the provider, VAT deductible for acquisitions, taxation basis for the unique service, special taxation regime, exemption

**JEL Classification:** K34

## THE CLASIFICATION OF INSTITUTIONS AND THEIR IMPACT ON ECONOMIC DEVELOPMENT

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### **Abstract**

There is a simple case which combines different lines of thought of the institutional economy: institutions matter. If this hypothesis is considered to be central, transaction costs economics, property rights economics are part of institutional economics, as well as in public choice theory's approaches and constitutional economy. Regardless of how they are defined institutions are correlated with economic growth, wealth, welfare, etc. More and more authors in the literature involve institutional factors in explain the gap between the developed and developing countries.

**Keywords:** institutions, institutional analyses, development, informal, formal

**JEL Classification:** B52, B25, B0

## BRIEF CONSIDERATION OF THE IMPACT "OF THE REGIONAL DEVELOPMENT POLICY" ON TOURISM IN ROMANIA

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### **Abstract**

By applying, the policy of the regional development is to boost and diversify economic activities, stimulating investments in the private sector, contribution to reducing unemployment and improving living standards. To be implemented the regional development policies were established eight development regions (North East, South East, South Muntenia, South West Oltenia, West, North West, Center and Bucharest-Ilfov).

Regional Operational Program is one of the European funding programs that support the development of Romania after its accession to the European Union. Regional tourism is a component of the Regional Operational Program. Priority measures for 2007-2013, which may be taken in the promotion of regional tourism, are the conservation of natural, historical and cultural heritage, the development, diversification and promotion of tourist offer, the creation, development, modernization of the tourism recovery for sustainable natural resources and increased quality services in tourism. Tourism has an important role in increasing employment and is a support for developing the business environment for SMEs. Financial support by the EU will serve mainly to increase the quality of the tourist offer, thereby wishing to improve the image of the regions as tourist destinations, with a partially exploited tourism potential. A basic condition for the development of tourism is to promote tourist attractions that generate demand in tourist destinations and increasing tourism have an essential role in realizing gains from tourism activities. Improving services in tourism will lead to increased competitiveness of this sector, resulting in a greater tourism demand and an increased demand for labor.

**Key words:** regional operational program, regional tourism, legal regulations

**JEL Qualification:** K33

## SUSTAINABLE DEVELOPMENT AND SUSTAINABLE TOURISM IN THE EUROPEAN UNION

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### **Abstract:**

*Sustainable development is the great challenge of this century. In conditions of resource depletion, pollution, and emphasis of population growth, many experts consider that the very survival of the human race depends on the extent to which it becomes reality. The concept of sustainable development designates all forms and methods of socio-economic development, whose foundation is primarily to ensure a balance between these systems and socio-economic elements of natural capital. Sustainability for tourism as for other industries has three independent aspects: economic, socio-cultural and environmental. Sustainable development implies permanence, which means that sustainable tourism involves an optimal use of resources (including biological diversity), minimization of the negative economic impact, socio-cultural and ecological benefits, and maximization of the local communities' benefits, national economies and on the nature preservation.*

*Sustainable development has become an objective of the European Union. Cooperation for sustainable development should be a concern for both the EU and Member States. Community policy for sustainable development must be complementary to policies carried out by Member States.*

**Key words:** European Union, sustainable development, sustainable tourism

**JEL Classification:** K 33

## **SECTION 2**

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# **MANAGEMENT AND BUSINESS ADMINISTRATION**

## CRITICAL ANALYSIS OF THE EXTREME PROGRAMMING (XP) PROJECT MANAGEMENT METHODOLOGY IN THE INFORMATION TECHNOLOGY FIELD

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### **Abstract:**

*Extreme Programming represents a modern Project Management methodology, being a part of AGILE methodologies. The present paper has the purpose of making a critical analysis of the Extreme Programming (XP) from the point of view of advantages and disadvantages that it implies, both from a theoretical and practical approach. From the theoretical point of view the paper will present the main contributions in the Extreme Programming literature, analyzing in the same time the main characteristics of this methodology. From the practical point of view, making a synthesis and analysis of the main scientific papers in the field published, the paper addresses to project managers that apply XP in projects.*

*The research methodology is an analytical one, using the theoretical study of the main contributions in literature referring to Extreme Programming, and the study of "the best practices" in the field.*

**Key words:** Extreme Programming, Agile Software Development, Project Management methodologies, Project Management in Information Technology.

**JEL Classification:** M10, M15, O32, O33

## CONSIDERATIONS ABOUT COUNSELLING PROCESSES IN ROMANIA. A COMPARATIVE PERSPECTIVE

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### **Abstract:**

*In a labour market in continuing change, career counselling is still a "green field" in many countries, if not at theoretical level, then in what implementation and functionality of organizations concerns. These countries from SEE Area, now, after 20 years from the soft revolutions, are not isolated anymore, and can take over good practices from some countries that have structures – public or private – that are offering career orientation services through their professionals. Such know-how transfer can lead to an earlier implementation of safe and successful programs, in all specialized institutions.*

*The present paper presents in a comparative approach some aspects concerning the implementation of career counselling and orientation in Romania. The first steps of the research were done in the frame of a Leonardo da Vinci Project that investigated the "health" of career counselling in Spain, France, Hungary, Italy and Romania. Later on, through a longitudinal study, we tried to identify the differences between these countries, and to isolate some causes that have lead in Romania to formalism in implementation and to a use, in most of the cases, of "out to date" techniques and procedures.*

**Keywords:** career counselling in Romania, life-long learning, work orientation, human resources management

**JEL Classification:** E24, J24, J60

## THE FINANCIAL LEVIATHAN

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### **Abstract**

*The U.S. mortgage and the subprime loans melt down has produced a real estate recession. The american real estate crisis started an irrational fear towards financial markets. The global financial system has become vulnerable and fragile, also the financial errors decided to be global and to be spread all over the world in a contagious effect. The economic depression is the result of the lack of liquidity and the crisis affects the banking sector, but also the extrabanking activity. The domino principle strikes again and again. The financial institutions can't answer promptly to these new issues, their agenda isn't upgraded with the new global financial innovations, so they are unstabled and unsecured. The speed and complexity of these financial new terms and instruments are becoming structural problems and may provoke unbeatable crisis. The financial Leviathan proves that the monetarism orthodoxy is overfulfilled and so it creates financial currency blocks in full global world.*

**Key words:** subprime loan, domino principle, markets, equilibrium, monetarism

**Jel Classification:** F3, G0, L8

## **BOARD PANEL - TOOL USED IN THE SUBSTANTIATION OF DECISIONS TAKEN BY THE MANAGEMENT OF COMPANIES CONDUCTING THEIR BUSINESS IN THE TRANSPORTATION AND THERMAL ENERGY DISTRIBUTION FIELD**

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### **Abstract**

*The present paper focuses on the concept of board panel, its importance in decision making by managers of a patrimony unit, issues to be considered when preparing it. It shall also specify the documents and reports which can be drafted using the data summarized and provided by board panels and their behavior within a company. It shows users of the information contained in the board panel, but the activities and the departments whose data can be processed for the preparation thereof.*

*The second part of the paper presents the particularities of the board panel system made by a company which operates in the field of transportation and distribution of thermal energy, the components of the respective reports, the advantages of their use and limits triggered by the complexity of the information thereon.*

**Keywords:** board panel, instrument of company management, report, users of the information from the board panel, activity in the field of transportation and distribution of thermal energy

**JEL Classification:** M41

## **PRESENT REQUIREMENTS CONCERNING TOTAL QUALITY MANAGEMENT ON SPHERE OF SERVICES**

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### **Abstract**

*The paper/thesis aims to address new requirements on total quality management services in the area due the fact that implementation of total quality management ensure a number of advantages to organizations providing services materialized in the following issues: improving the profitability and competitiveness, improving efficiency of organizational structures, improving consumer satisfaction . I argued the need for implementing TQM in the service organizations level and I have presented a pattern in three phases that represents a framework for continuous improvement. It looked also the manners to approach the performance of service quality: reactive and proactive.*

**Key words:** total quality management, quality, service, customers, performance improvement

**JEL Classification :** M10

## **RISK ANALYSIS OF A BUSINESS ENTITY FOR ENVOROMENT PROTECTION**

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### **Abstract**

*The discriminate analysis was resorted to, by means of which the financial characteristics of some companies that went bankrupt and some profitable companies. Socio-economic phenomena are influenced by numerous factors essential and accidental those are related to each other by many ties, intensities and meanings. The score function is a linear function of several variables, which are weighted by certain medium coefficients, established by the smallest squares method, based on the observations made on the companies analysed and grouped into two types. In my work, I achieved an analysis of the bankruptcy risk and I tried to adjust Altman and Conan & Holder score functions to the existing realities in Romania.*

*Analysis of profitability of an enterprise can not only analyze the correlation with risk analysis. Risk is defined as the probability of producing an event, under pressure, from various factors, which may represent potential harm to which they expose an enterprise.*

*Exposure to risk of loss consists of the additional expenditure that supports enterprise, which shows that the risk is linked to company profitability. Shareholders and investors assume a risk by investing in an asset only in exchange for remuneration proportionate to the risk assumed.*

*The risk of bankruptcy involves the introduction of a function that can be estimated probability that a firm's losses and, be unable to honor its contracts with customers, pay suppliers and banks to repay loans.*

*This risk is opposed to the likelihood of profit and growth is a matter of company profitability, in terms of risk assumed.*

**Keywords:** scoring method, risk of bankruptcy, insolvency, profitability, discriminate analysis

**Jel Classification:** C52, D81, M41

## **THE IMPACT OF THE ECONOMY BASED ON KNOWLEDGE ON MODERN ORGANIZATIONS**

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Professor PhD. Ghiorghe PRIS CARU

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### **Abstract:**

*The work consists in explaining the microeconomic perspective (the approach) of the economy based on knowledge; and here we refer closely to the structural and economic changes produced at the level of the modern organizations.*

*In the first part of the work I made a short presentation of the changes produced in the last two-three decades, changes which created a reality in which the old life style and the technical industrial production manner find less and less place; determining the knowledge and the information as resources, is at the basis of this reality called economy based on knowledge.*

*The indistinguishable passing from an economy based on material resources to an economy based on knowledge had and will have a series of consequences which aren't yet sufficiently clear. But it is obvious that there are not only positive effects, but also negative effects, and as regards the organization the effects are remarkable. The second part of the work tries precisely to concentrate on the main genetic mutations generated by the economy based on knowledge at the microeconomic level.*

*At the microeconomic level, the changes take place mostly in the organizational structures and algorithms. The explosion of the computer networks and the Internet impose that certain intermediate levels between chiefs and subordinates be forced to disappear; in this direction will probably make for in future, the structure/the shape of the organization charts of all the modern organizations; this means the decentralization of the organizational structures (or the federalization of the great corporations).*

**Key words:** economy based on knowledge, knowledge, network-type organization, e-business, human resource

**JEL classification:** M21, L22, D 83, O32

## **SIGNIFICANT FOREIGN DIRECT INVESTMENT (FDI) IN ECONOMICS**

PhD. Simona Mihaela POPOVICI



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**Abstract:**

*Investments in development are essential to any economic system (business, civil organization or public institution, sector, national economy, etc..). Through them ensures the creation, consolidation, reclamation, improvement and growth of any of the system. Regarding foreign direct investment in recent years has been a pretty big interest worldwide in attracting foreign capital, some countries managed to attract higher foreign direct investment, other foreign investment portfolio, and only a small countries have attracted foreign capital in both forms. Flows of foreign direct investment were directed towards those countries which have shown interest to receive them by creating appropriate conditions, the existence of a liberal trade regime, a payment system aligned with international standards and a system of exchange liberal favors attracting foreign investment, governments must seek to build a favorable climate for business, for example, a low corporation tax and granting foreign investors the facilities, but especially by removing barriers to investors.*

**Keywords:** foreign direct investment, know-how, investment flows, globalization, multinational firms mergers;

**JEL Classification:** P45

## INVESTOR'S BEHAVIOR ON THE ROMANIAN CAPITAL MARKET

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**Abstract:**

*The investors' psychological training in order to accept taking chances on the capital market is one of the most important determinants of success. Information, with its many forms (TV, rumors etc.) is the essential element in performing the financial operations. The collective behavior has also a strong influence over decision making, since we already know that humans are social beings, rarely capable of analyzing the reality with the help of their own mind. The objective of this paper is to provide a compact theoretical framework regarding the investor's behavior and to provide some empirical evidences about the Romanian capital market. The main output of the paper consists in the thesis that the capital market can sometimes be quite irrational and that there are psychological causes that bring a new approach over the way traditional literature used to present the rational behavior.*

**Key words:** investor behavior, risk profile, capital market.

**JEL Classification:** G11, G12, G14

## SOCIAL RESPONSIBILITY AND THE IMPORTANCE OF GOOD EMPLOYER-EMPLOYEE RELATIONS

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**Abstract:**

*The current society expects that companies to pool their economic-financial power in service of social and environmental objectives, demonstrating that they are good corporate citizens. Each company can identify a set of problems in society that it can successfully resolve.*

*If in the past companies focused almost entirely on profit and development in the XXI century, they must also convince their stakeholders that are viable in the long term.*

*For over the past two decades, CSR has evolved from an abstract and bizarre concept, disapproved by the management committees of several companies in a way of thinking and daily activity, both in the business world, and in society in a useful tool in the debate and finding solutions for a multitude of social problems. Some factors catalyze the*

spread of the concept are: the revolutions of information technologies, globalization process, strengthen consumer rights and the increase of public confidence towards the free market institutions.

The paper summarizes the main features of CSR in the current business environment emphasizing the main drivers of the human resource management considering the trends of the CSR. The conclusions focus on the major shifts in the employee-employer relationship considering the way business ethics shape the knowledge economy today.

**Keywords:** responsibility, corporate social responsibility, ethics, empathy, equity, competitiveness.

**JEL classification:** M12, M14

## THE “NEW ECONOMY” AND THE BUSINESS CYCLES

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### **Abstract:**

*In the last years a lot was said and written about the “new economy”, term that almost emulated „globalization” in the range of neologisms. This was partly because the performances of the United States economy from the ‘90s, which made many analysts to believe they were in the front of a new era, one of an endless prosperity. The “new economy”, which was based especially on the informational technologies, was considered the miracle of a continuous growth, uninterrupted by cyclical declines. Its enthusiasts believed in the elimination of the business cycle from the reality of the informational economy, the cycle representing only a relic from the manufacturing past. But despite of this, the economy proved to follow the same old rules about expansion and recession, and even the optimism which is specific to every growth period follows itself the same cyclical rules. The two most important crises of the last decade, the one from 2000 and the one which begun in 2008 demonstrates that the economy respects the same old rules of boom and burst and that the “new economy” was only a long expansion which fully benefited by technological innovations.*

**Key words:** „new economy”; informational technologies; economic growth; business cycle; dot.com crisis; housing crisis

**Jel Classification:** E 30

## COUNTERFEITING, A PRECISE TARGET IN A LONG - TIME BATTLE

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### **Abstract:**

*Currently, the world is in the full process of evolution based on knowledge. In the new economy that puts an emphasis on the importance of the information, the smooth progress and capital accumulation, the information requires access to everything that represents it and thus becomes an enabling tool for counterfeit products.*

*But information ensures access to everything it represents and becomes a favored instrument for fraudulent work of counterfeiting.*

*Counterfeiting already represents a scourge that affects more and more domains of activity, putting in danger not only economical activities, but also consumer's health and safety. Among products that are more likely to be counterfeited we can identify alimentary products, drugs, automobiles, IT, electronics and house appliances, music, movies, cigarettes, textiles, cosmetics, toys, games, software etc. After integration in the European Union, Romania must follow the rules imposed and to fight against counterfeiting and intellectual theft. The disappearance of frontiers allowed adulterators to bring counterfeited products in most markets that in many situations generated real economical and social catastrophes through the decline of local industries.*

*In order to reduce substantially the international commerce with counterfeited products and to destroy transnational networks involved in this commerce, a series of measures for protection is needed at national and international level.*

**Key words:** intellectual theft, counterfeiting, types of counterfeiting, motivations of acquiring counterfeited products, proportion of the phenomenon, consumer.

**Classification JEL:** A10, A13, D18.

## BUSINESS INTELLIGENCE SOLUTIONS FOR HUMAN RESOURCE MANAGEMENT

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### **Abstract**

*Business intelligence solutions have witnessed an unprecedented growth over the last decade and the companies that offer them known periods of spectacular increase even during recession periods. The optimization and automation of a process by the means of a BI solution contributes to the reduction of operational costs. A BI application offers a quick and clear image of the whole activity, of the cost overrun and allows taking corrective measures in due course.*

*Being aware of the importance of human resources and of their good management, one of the managers' priorities is to choose a system of human resource management as complex as possible to optimize work in the process of personnel management.*

*In this article I have presented a BI solution implemented by the means of QlikView application that is used for human resource administration. Since there are many advantages to outsourcing the services within human resources I have taken as an example a company that offers this type of services to many client companies. The reports and the analyses obtained lead to an increase in the efficiency and profitability of the work carried by the employees of the customer company, through a better use of the existent competencies, taking into account the achieved progresses and through an efficient use of the financial resources dedicated to improving the work of the personnel.*

*The BI solution presented here offers the managers a complete image of the resources, costs and personnel performance at the level of the whole organization as well as the data they need, when they need it, in order to make the best decisions regarding the company personnel.*

**Key words:** business intelligence, QlikView, human resource management, outsourcing, reports, analyses

**Classification (JEL):** M12

## **SECTION 3**

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# **ACCOUNTING - FINANCES**

## THE DIVIDEND – COST ELEMENT OF CAPITAL CONTRIBUTION FOR THE SHAREHOLDERSHIP

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### **Abstract:**

*If we refer to the dividend – as element of capital contribution of the shareholders, we have to compulsory take into consideration the problem of capital's cost involvements. Thanks to the fact that own funds do not have a fix income, because the dividends that will be distributed depend upon the measure of net achieved profit and of the dividend politics of the enterprise; determination of own funds cost represent a complex task, that behaves different methods of computing. For this present paper, we succinctly presented some models of evaluation for the dividends and involvements generated by these within the process of economical development. The topic approached presents interest by the fact that dividend, as notion, is highly related to the economic category - the profit. Without profit, we cannot approach the problem of dividend and for this reason, we approached this theme. Meantime, series of theories appeared and developed as concerns the dividend, which established the basis of certain politics related, politics that are approached considering the point of view of different evaluation models of the own capital cost, approached in this paper: the model of dividends discounted that includes many particular situations, (the model of zero increasing, the model of over-normal or inconsistent increasing, the model of profits capitalization, the model of Bates) and CAPM model (Capital Asset Pricing Model). As conclusion, after short analysis of these models, one may say the these emphasize the complexity of determining the capital cost by means of dividend, this being considered both cost and financing source.*

**Key-words:** capital, cost, financing source, dividend, share;

**JEL Classification:** G32, F37;

## THE MAINCOORDINATES OF THE BUDGET – FISCAL POLICY IN ROMANIA ON THE TIME HORIZON 2009-2012

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### **Abstract**

*In this paper the authors are trying to outline aspects regarding the budget fiscal policy applied in our country, to the followed coordinates and objectives trough this policy in the year 2009, as well as the orientations of the fiscal and budgeting policies in the next period, meaning 2010-2012. After the study we concluded that as well trough the objectives set to be reached as well as trough the guidelines proposed in the fiscal budget policy for the next period, they aim to ,in particular, maintain the budget deficit and public debts within the limits imposed by the Maastricht Treaty to include the our country in the euro area, as well as the participation in strengthening macroeconomic stability as a source of sustainable economic development.*

**Key words:** fiscal policy, budget policy, nominal convergence, budgetary revenues, budget expenditure, budget deficit, debt policy

**JEL Clasification:** H30, H61, H62, H63

## THE RELEVANCE OF THE INFORMATION GIVEN BY COSTS IN DECISION GROUNDING PROCESS

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**Abstract:**

*The identification of relevant costs for an enterprise in a certain accounting period and a certain volume of activity it is not at all an easy mission. The notion of pertinence is a subjective one and differs from an enterprise to another, according to its specific. Every type of cost is more or less adapted in formulating a solution to accountancy problems. For a certain accountancy problem, it is to be imposed the choice of that type of cost that allows the obtaining of the best solution. In specific literature, costs are categorized in four ranges: sunk costs, opportunity costs, incremental costs and out-of-pocket costs.*

*Fulfilling different functions in the enterprises under the quality of indicator, cost plays an important part in decision optimizing. In this order of ideas, the famous professor Henry Bouquin (Bouquin, 2004, p. 69) underlined that in order to take a decision four information regarding costs are important, namely: (a) what costs are affected by the decision that is to be made? (b) what do you have to give up to if you chose a solution or another (does to decide means to give up)? (c) how will behave the costs that involved the options taken under consideration after the decision taking? Which is the logic, what lows will it follow? (d) how can you action on it?*

**Key words:** relevant costs, irrelevant costs, opportunity costs, incremental costs

**JEL Classification:** M41 - Accounting

## FINANCING OF CAPITALIZATION AND GROSS FORMING OF PERMANENT CAPITAL IN ROMANIAN ECONOMY

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**Abstract:**

*Undercapitalization and undercrediting of the national economy in the period of transition to the market economy necessarily requires the strengthening of the role of credit as a genuine factor of growth and increase of the productive capitals. The financing of the capitalization process becomes more valuable in the present stage of our country development, imposing itself as an objective need. It is thus compulsive to define a new concept in the speciality literature, namely the concept of "durable crediting" according to which the credit must have as a main goal the capitalization of the national economy which, in its turn could constitute an essential condition for a durable future crediting.*

**Key words:** durable crediting, capitalization, gross forming of permanent capital, added value,

**JEL Classification:** E22, E44, E51

## ONLINE TRANSMISSION OF FISCAL DECLARATIONS AND ANNUAL FINANCIAL STATEMENTS – A COMPONENT OF E-GOVERNMENT

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**Abstract:**

*In administration, information technology represents a field with major implications in its functioning and the re-configuration of the computer infrastructure is responsible for a series of efficient changes concerning the development of the administrative process. Thus, our paper tries to determine the importance of Business to Government relation in increasing the flexibility of IT solutions used at the level of companies and especially in the financial accounting activity, starting from the necessity to implement the e-Government system in Romania. While revealing the company's IT system and the financial accounting subsystem we also pointed out the stages of the accounting activities regarding the filling out of statistical reports such as fiscal declarations and annual financial statements. Creating and using a SICPU system (Computer System for Collecting, Processing and Tracking Fiscal Declarations and Annual Financial Reports) which is going to be used by county financial administrations is a requisite and our paper brings out, on the one hand, the technological components needed by the company in order to send information, the stages of sending information towards SICPU and the hardware component, the users' interfaces and the types of transfers, on the other hand. In the end of the paper we have highlighted the main advantages of implementing computer systems for collecting, processing and tracking fiscal declarations and annual financial statements for both economic units and the institutions interested in gathering and analyzing this data.*

**Key words:** e-Government, SICPU system (Computer System for Collecting, Processing and Tracking Fiscal Declarations and Annual Financial Reports), financial accounting information system, electronic data interchange, user interface, Internet connections.

**JEL Classify:** L86 - Information and Internet Services; Computer Software, G38 - Government Policy and Regulation, M41 - Accounting

## THE COLLECTIVE INVESTMENT FUNDS - A ROMANIAN AND EUROPEAN PERSPECTIVE

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### **Abstract:**

*The paper aims to realize a general image of the collective investment funds acting on the Romanian and European capital markets. Collective investment funds, classified in open-end funds (mutual funds or UCITS – Undertaking for Collective Investment in Transferable Securities) and closed-end funds (or Non UCITS) offer the investors the advantage of direct access on capital and monetary markets with less money, effort and risks. Further we have analyzed the regulations that operate the Romanian and European funds market, the size of Romanian funds market compared to other countries in the region in detailed statistical data and also the growing potential.*

**Keywords:** collective investment funds, UCITS, Non-UCITS, European funds market

**JEL Classification:** F21, G15

## THE ANALYSIS OF ANTI-CRISIS FISCAL MEASURES AND THEIR IMPLICATIONS

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### **Abstract:**

*The purpose of this writing is, in fact, the analyze of the fiscal policy's effectiveness in order to combat the negative phenomena which characterizes the periods of economical crisis: the fall of the actual production, unemployment and inflation. We are trying to make a fine analysis of the concepts and the phenomena which give the characteristics of the fiscal anti-crisis policy's effectiveness. We estimate the effectiveness of the fiscal measures only in comparison to other financial policies (monetary policy and budget policy) and by making an analyze of the effects produced by taking fiscal policy decisions in a normative analysis. We reached a final conclusion upon the fiscal policy by examining the theoretical and the practical research so far. So, on the one hand, the fiscal policy in order to achieve its goal must be combined with the other macroeconomic policies and on the other hand, the fiscal policy used to reduce the massive fiscal pressures has low results in what concerns the stimulation of investments and aggregate supply. An active budgetary policy which includes public investment spending can correct the macroeconomic imbalances (both on the market of goods and services and on the market of labor) on short and on long-term only with the condition of respecting certain limits of the budget's deficit and of the public debt, when it comes to times of recession and economic crisis. More than that, this kind of policy in combination with certain tax incentives which stimulate the investments in the private environment can produce positive effects upon the gross domestic product and employment.*

**Key words:** fiscal policy, tax, public expenditure, economic crisis, the fiscal multiplier phenomenon

**JEL Classification:** H21, H30

## ANALYSIS OF THE MARKERS WHICH COULD HAVE SIGNIFICANT INFLUENCE OVER THE POTENTIAL EXPOSURE OF THE BANK



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**Abstract:**

*The paper focuses in particular on the analysis of basic whose development can cause potential exposure of the bank. Also, it highlights the need to improve the process of risk management in the Romanian banking system.*

*We have analyzed the evolution of income, expenses and profit whose fluctuating trend would lead to major risks if the management of capital flows hadn't been prudent and carefully made.*

*Also, the examined rates have fluctuating values, being related to the development of assets and liabilities during the period 2005 to 2007. Measures taken for prudent management aim at increasing both the debt, but also moneys and liabilities, so the bank could avoid major risks in addition to other factors, and potential exposure should be as low.*

*The perusal of revenue trends, expenses, taxes, liabilities, claims, deposits, assets, etc. proves that risk management requires solid knowledge in the management of capital flows in order for the bank exposure to avoid becoming potential.*

*The analysis highlights the vulnerability, but also the strengths of the banking system during certain periods of activity development. Measures to be taken by the bank manager for the bank's strategy to be performing, should comply with the principle related to the decrease of likelihood of risk occurrence and its potential exposure.*

**Keywords:** Banking risk payment system, credit system, potential exposure, intermediate financial asset, profit

**Jel Classification:** M19

## ENLARGING ON THE USE OF FINANCIAL-ACCOUNTING INFORMATION IN THE ECONOMIC DECISION MAKING PROCESS

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**Abstract:**

*The financial statement of a company is affected by its economic resources, by the financial structure, cash, solvency and its ability to adjust to changes within the environment in which it operates. The accounting information on the economic resources, which the company controls and its ability to modify the resources, is useful in order to predict the capacity of the company to generate liquid assets and their equivalents in the future.*

*The accounting information regarding the financial structure is useful in order to predict the costs of the future loans and to predict the way the profit and the treasury flows will be split between interested parties inside the company. The information is useful to predict the company success in obtaining new financing.*

*Concretely, the financial activity contributes to run the economic activity from the capital Unit by establishing the economic decision from the financial point of view and by direct intervention of the financial activity to start and to accomplish the enterprise system self adjustment within the framework of the effective production process.*

**Keywords:** users, decision, accounting information

**Cod JEL:** M41 – Accounting

## REFELCTIONS ON THE (RE)POSITIONING OF THE FINANCIAL ADMINISTRATION CONTROL

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**Abstract:**



*The financial administration control offers the managing staff the possibility to decide on the entrusted methods and means and to direct its action in order to reach the objectives that were set out according to the main interests of each company. The objectives are set down by taking into consideration both managing and operative functions. However, the desired results are obtained only after a certain period of time, during which there may occur changes of the initial context within which the objectives and action plans were drawn up. In this case the readjustment of the financial administration control within the managerial control structure becomes an essential condition for successfully reaching the established targets. A condition as such comes from the description of the desired outcome, of the indicators that will be used to assess it and the necessary means to obtain it. The objectives also have to express the agreement reached between hierarchic levels on dialogue grounds, thus ensuring the harmonization of the collective interests with those that determine the functioning of the enterprise. A very important part in this dialogue is played by the instrumental panel and also by the other devices of the financial administration control, which will have to be readjusted in a proper manner according to the changes occurred within the economic and business environment.*

**Key words:** financial administration control, managing and operative functions, performance, instrumental panel.

**JEL Classification:** M41 Accounting, M42 Auditing

## LEGAL ASPECTS IN CONDUCTING A JUDICIAL ACCOUNTING EXPERTISE

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### **Abstract:**

*Accounting expertise reports are drawn up by professionals who are legally authorised to retrace a given economic and/or financial operation, based on their analyses of documents, data and information provided by accounting records. In Romania, these professionals are represented by active accounting experts belonging to the Body of Expert and Licensed Accountants of Romania (CECCAR).*

*In 2009 the Law no. 178/2009 brought about several changes in drawing up judicial accounting expertise reports, in particular in that which concerns submitting the expertise report and settling the expenses incurred by conducting the expertise; that is why the hereby paper attempts to describe such changes, as compared to the previous legal provisions, so that the paper may be truly helpful to professionals of this field, as well as to clients who request judicial accounting expertise reports.*

*Also, the paper describes the procedure for ordering a judicial accounting expertise as well as the procedures for reimbursing the expenses generated when conducting this type of works.*

**Key words:** judicial accounting expertise, expertise report, jurisdictional bodies, local office, fee.

**JEL Classification:** K, M

## **SECTION 4**

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# **STATISTICS, DATA PROCESSING (INFORMATICS) AND MATHEMATICS**

## SIMULATION OF THE RELATIONSHIP BETWEEN PRICES AND AVERAGE REVENUE OF THE POPULATION USING GENETIC ALGORITHMS

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### **Abstract:**

*In this paper we want to achieve a simulation of the evolution of the relationship between average net revenue from wages and the prices of different categories of products from Romania during 1990-2007. For this simulation we used a technique of artificial intelligence (AI), an area of IT used spreadingly in the complex economic processing. This technique is inspired by biology, bearing the name of Genetic Algorithms (GA). We resorted to this method because some statistical methods are difficult to use and for our conditions they provide inadequate results. The start year of the study is considered 1991, year which represents start of crisis in Romania with multiple political, legal and economic changes. This crisis will be highlighted in our study, by listing the main reasons that have caused it. Average annual revenue in the period studied is a dependent variable, while prices for six categories of products are considered independent variables. In order to compare data from different time periods, all values are expressed in RON. These real data have been shaped using genetic algorithms, making it possible to observe the evolution of the studied indicator and correlate him with the indicator acquired in 1991.*

**Keywords:** genetic algorithms, price, average revenue, simulation, generation, chromosomes

**JEL Classification:** C60

## **SECTION 5**

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# **LAW AND PUBLIC ADMINISTRATION**

## THE INTEGRATION OF LOCAL ADMINISTRATION IN THE ROMANIAN PUBLIC AND ECONOMIC SPACE

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### **Abstract:**

*The convergence of the Romanian government to the European public space requires a permanent effort of adaptation, which should make use of constructive constituents specific to our country and to apply them the characteristics of modern and efficient administrations.*

*Continuous changes of expectations and the interests of citizens requires, however, that the public administration (and especially the local one) to continuously reform, which increases the difficulty of this process, which requires a flexible upper of public management.*

*It is important, however, that - despite these difficulties - the process to be done in a legal and organizational framework, on solid and firm coordinates, based on modern European principles, without affecting a specific area of city administration.*

*This paper tries to x-ray this state of facts and proposes some interesting approaches related to the mechanisms of integration of local public administration- LPA in this space.*

*This way, analyzing the organization and functioning of the public sector, the paper stresses the changes occurring in this area following the more pronounced implementation in the administration of the 3 E principle (economy, efficiency and effectiveness), on the background of an intense manifestation of local autonomy and financial decentralization.*

*The authors note and highlight the phenomena o "slipping" of the public sector towards the private sector, due to the emergence of competition and the need for efficiency and effectiveness in the use of public financial resources, which resizes the mode of action and responsibility for public management, decreasing this way the political connotations.*

**Keywords:** local administration, convergence, reform, integration, competition

**JEL Classification:** H 83

## THE ORIGINS, EVOLUTION AND EMERGENCE OF THE *HABEAS CORPUS* GUARANTEE IN THE ROMANIAN POLITICO-LEGAL LITERATURE BEFORE THE ROMANIAN CONSTITUTION OF 1991 (I)

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**Motto:** "The preventive custody was, is and will always be a means of government and an instrument of punishment in the hands of those who, not having the justice on their side, have the power instead. The abuse is the power's fatality: through it power grows, through it power crashes."

**D. V. Barnoschi, 1922**

### **Summary:**

*This study aims at investigating, in its five parts, the origins, evolution and avatars of the most important constitutional and legal individual guarantee, and also the way in which it has been presented in the Romanian political-legal literature. The first part shows, from the perspective of a typological analysis, the historical and legal circumstances in which the legal institution of "Habeas Corpus" appeared, its development in the Anglo-American world and its reception in the "Declaration of the Rights of Man and of the Citizen" from 1789.*

**Key words:** Magna Charta Libertatum, The Habeas Corpus Act, individual freedom, custody, procedure, rights.

**JEL Classification:** K14

## COURT OF JUSTICE OF THE EUROPEAN UNION VS. THE TREATY OF LISBON

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### **Abstract**

*The Treaty of Lisbon, which was signed on 13 December 2007 by the 27 Heads of State or Government of the Member States of the Union, comes into force on 1 December 2009. It amends the two fundamental treaties - the Treaty on European Union (TEU) and the Treaty establishing the European Community, with the latter to be known in future as the 'Treaty on the Functioning of the European Union' (TFEU).(1) The Treaty of Lisbon makes changes to the organisation and jurisdiction of the Court of Justice of the European Union.*

**Keywords:** Treaty of Lisbon, Court of Justice of the European Union, freedom, security and justice, Charter of Fundamental Rights of the European Union

**JEL:** K39

## THE LOCAL BUDGETARY PROCESS AND THE SOCIAL-CULTURAL DEVELOPMENT OF THE TERRITORIAL ADMINISTRATIVE UNITIES

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### **Abstract:**

*The local public expenses for the social-cultural actions have an important economical and social role, their evolution being a consequence of the economic development of the country, and their volume is imposed by the demographic factor. The interdependence of the expenses' elements for social-cultural actions is indirectly conceived as an effect in the economic growth as follows: on one hand, the growth of the teaching at all levels accompanied by adequate measures concerning the improvement of all the other social-cultural actions have effect upon the economic growth, and, on the other hand, the aggregate effect of the investments in human resources leads to the growth of the PIB, which constitutes the basis for the allocation of some bigger sums for social-cultural actions.*

*An important aspect of the local budgetary process having a positive impact on the social-cultural evolution of the local community is represented by the improvement of the funding demands' substantiation of the social-cultural actions. Then, the realisation of the social-cultural development strategies of the local communities represents a necessity in what concerns the evaluation of the existent situation, of the evolution of the main indicators and also for the identifications of the most appropriate directions of development of the localities according to the general frame of the European society.*

*The social-cultural development of the localities can be stimulated also by attracting funds from the funding European programs for objectives of this kind. Also, as a support to the social-cultural development of the administrative-territorial unities come the provisions of the present Fiscal Code which stipulates a series of exemption from taxes and local taxes of the buildings and lands having this destination or for some activities organized with humanitarian purposes.*

**Key words:** local budget, local budgetary process, public expenses, culture, development, development strategy

**JEL Classification:** E60, H72, H83

## ACCESS METHODS CONCERNING THE CONSTITUTIONAL CONTROL OF THE CONSTITUTIONAL COURT

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### **Abstract:**

*The study concerning the laws' constitutionality represents the reason of constitutional warranty on judicial standards, which governs a democratic state. The supremacy of constitution is only a principle, which has to be doubled by establishing a mechanism creating consistency to it. In order to assure the supremacy of constitution, the doctrine and constitutional practice have created efficient judicial institutions, the control of laws' constitutionality by the competency of Constitutional Court.*

*On carrying out the constitutional control, interpretation of Constitution and of laws in correlation between them is imposed, where this interpretation can be done by means of these two control systems approached by the Constitutional Court. Placing the laws' constitutionality control within parameters of professionalism avoids the risk of intervention in governing, the official of competent public authority.*

**Keywords:** Judicial system, constitutional control, Constitutional Court, Objection of non-constitutionality, the exception of non-constitutionality.

**JEL Classification:** K19

## **EUROPEAN POSITION REGARDING THE PROTECTION OF ENVIRONMENT THE CASE OF DIRECTIVE ON WASTE AND ELECTRONIC EQUIPMENT**

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### **Abstract**

*This paper presents the views of the European Environmental Bureau (EEB), the largest European federation of environmental citizens' organisations, on the revision of the Directive on Waste Electrical and Electronic Equipment (WEEE) published by the Commission in December 2008.*

**Keywords:** directive, environment, citizens, Commission, organization.

**Jel Classification:** K 39

## **THE APPLICATION OF THE LEGALITY PRINCIPLE IN THE ADMINISTRATIVE ACTIVITY IN THE EUROPEAN UNION COUNTRIES**

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### **Summary**

*The state must be govern by the law. The state must established with precision the limits of it's competences likeness the law, as respect the citizens liberties, it mustn't action more than come under it's legal competence.*

*An essential characteristic of the state govern by the law is the principle of the legality of the administration activity, which, with the organizational division of the power of state in three component elements, has like scope the guaranty of the citizen liberty to direct intervention of the state.*

*The develop of the equality principles of the peior persons and of those of the legal safety, as the protection of the individual rights by the independent courts, play a major role in the completion of the state obedience to the law's sovereignty.*

*This develop led to a quasi-total obedience of the administration to the law, which at it's turn, it's submit to the constitutional law. There is an agreement between the European states – despite of theirs different historical development – regarding with which constitute the basic principles of the safeguard of the peior person's liberty, and regarding the fundamental rules for the democratic exercise of the power of the state.*

*Regarding the various organisms of the European Union, these are empowered to action only in the specific designated spheres, which are establish in the formal stipulations and precise defined. Much more than that, they had at their disposal an complete system of the rights protection, in which The European Justice Court represent the central element. Therefore, there is an unity of the views of the member states up there that the concept of the state govern by the law in the most general terms was accomplish, in the sense that any exercise of the executive power must discretionary and limited by the law.*

**Key-words:** public administration, administrative law, compared law, state of right, legality principle, administrative deed.

**Jel Classification:** N40, Y20

## DETERMINATIONS ON IMPROVING TRAINING OF CIVIL SERVANTS AT EU AND NATIONAL LEVEL

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### **Abstract**

*The alignment of the national administration to the European values, in the context in which this is an essential requirement in the process of integration can be achieved by strengthening public administration and raising it to a modern level. However, this achievement is possible only by taking into consideration the persons vested with the exercise of public functions. Therefore, to increase the quality of the public servant, their training and improvement in agreement with the EU, but under the conditions existing at the national level should be considered.*

*The current European context requires taking strategic decisions in order to improve efficiency and performance in public administration, therefore specialization and improvement being fundamental elements of the public administration reform. Moreover, without doubt, the public administration in our country will work in optimal conditions and will meet in the interests of public an efficient manner, if public officials are trained, competent and able to meet the requirements of the accession to the European Union. This can be ensured by a constant preparation which would allow civil servants to maintain a permanent contact with the innovations in their field of activity.*

*Analyzing the issue of continue improvement of the public servants, we must keep in mind that it ensures the achievement at a higher level of quality education and more operational of their tasks, the result of instruction and training of civil servants work reflecting improved efficiency in public administration .*

**Keywords:** European integration, public administration, civil servant, professional, continuing education

**Classification JEL:** H83 – Public Administration