

Negoescu Gheorghe

"Ovidius" University Constanta Faculty of Economics Galati, Port street, no. 47, Jiul block, the 4th flat, code 800 025 negoescugl@yahoo.com 0723 528 182

Liberal professions, developed after 1990, require an historical casuistry that enable them to reach a pertinent conclusion to another similar case. Where there is not a similar case tried, it is required the need for a procedure for resolving differences, based on the existing legal framework in Romania to the date of the analysis of the case.

Human resource in training, especially graduates of economics, law, administrative sciences and technical sciences could benefit by a casuistry in real terms and practical examples from real economy. At the same time the teachers from several universities in the country could also benefit by an actual training program in order to obtain a certificate for management business trainer in Europe.

Keywords: bar, process model, standard, association.

JEL code work: M: Business Administration and Business Economics, Marketing, Accounting

1. Project description

"Interactive System for On-line Consulting" is a project which aims to provide answers to fundamental current or future questions of employers of companies, employees, pensioners, unemployed and other disadvantaged persons, and also to collaboration needs for the liberal professions (such as accountants experts, assessors, liquidation experts, financial auditors, lawyers, doctors, teachers) through an online platform, which, on the one hand, collect the questions, and, on the other hand, spread to be solved these questions to the experts performers, who are responsible to answer to these questions taking into account a model of response and some hypotheses which, once introduced in the model, solves the problem raised by the client (Figure 1).

To be able to answer to these questions the performer expert needs specialty and common (general) knowledge. For specialty knowledge is developed a specialized model for each client category which is validated with the opinion of a committee of models based on a protocol analysis and model validation. The models are analyzed within 7 committee for analysis and validation, as follows:

- Commission 1: auditor.
- Committee 2: assessment.
- Committee 3: liquidators.
- Committee 4: financial auditors.
- Commission 5: lawyers.
- Commission 6: doctors.
- Commission 7: teachers.

Each member of these committees, in addition to specialty knowledge, must know in the following modules:

- **Module 1 – Foreign Language:** Business English that broadens specialized vocabulary business. English language develops business skills - from the spoken English on the phone and written simple reports (at lower levels) to business presentations, teamwork and negotiation (advanced levels).
- **Module 2 - ECDL** (European Computer Driving License) with the seven modules⁶¹³: Module 1 - Basic Concepts of Information Technology, Module 2 - Using computers and files (Windows), Module 3 - Processing text (Word), Module 4 - Spreadsheet (Excel), Module 5 - Databases (Access), Module 6 - Presentations (Power Point), Module 7 - Information and Communication (Internet and E-mail).
- **Module 3 - Legislation:** Law no. 31/1990 of companies, republished and updated in 2009, updated Labor Code, Law no. 85/2006 on insolvency proceedings, updated, the Tax Code, updated.
- **Module 4 - Creating a business:** Opportunity study, feasibility study, business plan, european projects.
- **Module 5 - Managing a Business:** Report of management, balance sheet, profit and loss account, financial annexes, statements.
- **Module 6 - Redesigning Business:** Strategic diagnosis, assessment report, the redesign of management.
- **Module 7 - Closing a business:** liquidation, audit, merger, division, ethics, communication, conflict.

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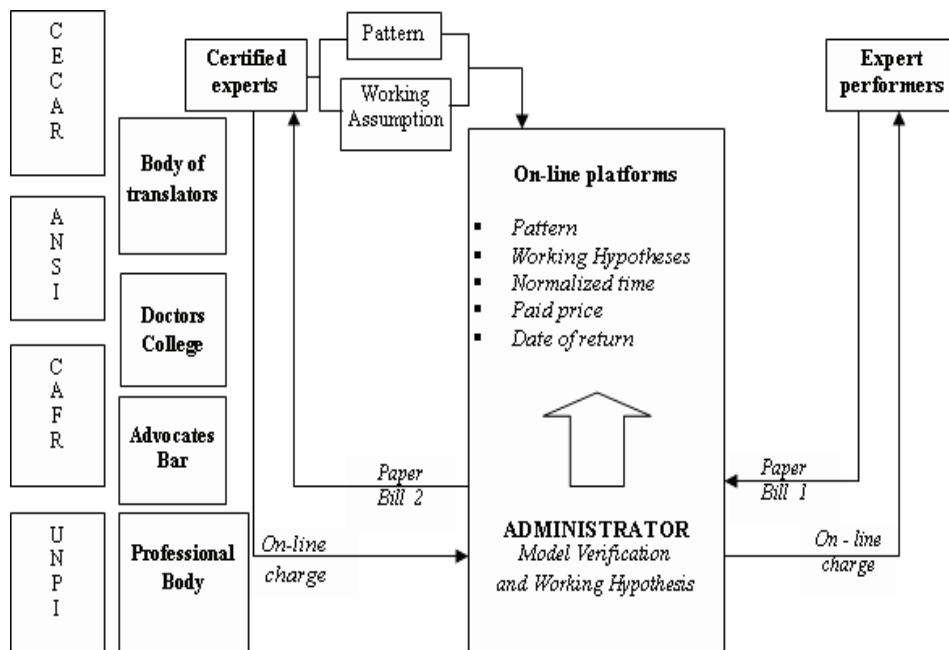


Figure 1- Interactive System for On-line Consulting

The overall objective of the project belonging to the Sectoral Operational Program Competitiveness Economic Growth is the awareness of the members of liberal professions associations for specific business transparency through the use of labor resources in training for designing work to the detriment of the work routine.

The specific objectives of the project are resulting from the general purpose and consist of:

- Increase the information period and continues processing throughout life for a significant part of the liberal members of associations such as CECCAR, UNPI, CAFR, ANEVAR, financial advisers, translators body, and for specialists interested in rapid resolution of administrative or routine service less important for them (doctors, lawyers, notaries, teachers).
- Standardization of papers with periodic character realized by experts in order to promote the best practice in the development of works and specific services under conditions of extreme rigor and quality in accordance with the update law at attractive prices to both experts and for human resource training.
- Preparing a platform to facilitate the exchange of works and services among members of liberal associations such as CECCAR, UNPI, CAFR, ANEVAR, financial advisers, translators body and other training specialists in human resources for processing in accordance with the law.
- Identification of areas of concern regarding the use of online advice, and identification of the main problems with periodic or administrative character which faced with liberal associations.

The project is a complex operation which aims higher economic, legal and technical education, near to requirements of employers in Romania⁶¹⁴. For example, in our opinion any education graduate needs general competencies (knowledge of foreign languages, computer knowledge: Word, Excel, Power Point, Internet, communication and law knowledge of: Labor Code, Tax Code, Commercial Code and specific knowledge to liberal profession that wants to practice (accountant expert, financial auditor, technical expert, expert in insolvency, assessment expert, tax expert, expert in construction, expert in energy balance of buildings, etc.).

By standardizing the routine work needed for the regular work required by the market such as reports of judicial expertise, evaluation reports, reports of merger, liquidation reports, audit reports, etc., our project aims to outline in a standard the skills required to a future economist, lawyer, engineer.

By standardizing the work routine in order to realize the expert, appraisal, liquidation etc. reports it can be achieved a national casuistry that can represents models to solve specific issues with which are facing the institutions and enterprises, in particular small and medium enterprises which can not afford to develop research - advice activities inside their companies (for lack of funds).

Main activities generated by the project are:

- Identification of a space for rented for the project team and procurement of necessary equipment.
- Identification of financial statements with the periodic character specific to expert accountant activity.

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- Organizing a symposium by 12 accounting experts in order to present the opinion of experts concerning the financial statements suitable for execution on the Internet.
- Identification of financial statements with periodic character specific to financial auditors activity.
- Organizing a symposium with 12 financial auditors in order to present the experts' opinion concerning the financial statements suitable for execution on the Internet.
- Identification of financial statements with the periodic activity specific to ANEVAR members activity.
- Organizing a symposium with 12 assessors in order to present the experts' opinion concerning the financial statements suitable for execution on the Internet.
- Identification of financial statements with the periodic character specific to UNPIR members activity.
- Organizing a symposium with 12 liquidators in order to present the experts' opinion concerning the financial statements suitable for execution on the Internet.
- Preparing of a computer platforms to view the request of the experts performers.
- Organizing a summer school for 30 people, preferably students, to present the user manual of the platform for the purpose of obtaining the certificate of an expert performer.
- Organization of summer schools with 30 representatives of CECCAR, ANEVAR, UNPI, CAFR in order to promote the platform and the opening of the applicant experts catalog.
- Organizing a final conference with the participation of 50 experts and performers applicants in which is validated the IT platform and it is presented the further development strategy of the project.
- Study of feed-back from the experts and applicants in human resource training.
- Organizing an annual conference with locality representatives of the subscribers to on-line platform for the approval of the development strategy of the company during the period 2011 to 2016 (5 years after the project ends).

2. Computing Platform

Platform Computing which is to be achieved through subcontracting on the basis of tender and specification meets the following requirements:

- Management platform has a single administrator.
- Manage a database system with MySQL (Structured Query Language).
- To allow a flow management information between a number of around 100 000 unique users.
- The basic software platform should enable in real-time the resolving of only standard situation (situation which are resolving automatically by the program without the intervention of an expert performer). From technically point of view, the platform must run on-line, to be accessed from anywhere by the user, authentication being required to access the information.

Information platform will be written in the following languages and programming environments:

- **PHP** - main programming language. Will be used to connect to database, for security, for user authentication, etc.
- **MySQL** - SOL client used to store data in relational system, tables for users, files evidence and their connecting by different requirements, etc.
- **HTML** - the programming language that will be generated from the code written in PHP in order to be used by the browser and to be posted to the user⁶¹⁵.
- **CSS** - the creation of a style classes and so to a friendly interface for the user.
- **XML** - store of a various settings and communication channels (such as between PHP and Flash via AMFPHP).
- **MXML and ActionScript 3** (or AS3)- languages used in creating applications in Flex 3 to provide real-time dynamics for the platform and other facilities in real time that the PHP can not provide. Also, compiled programs in Flex (SWF files), are running on the client machine, reducing the risk of overloading the server.
- **Adobe Flex 3** - technology used to implement the two languages mentioned above. This technology offers the Flex Framework, necessary to define different components and classes needed to implement the platform information (such as Text Input, Array Coliection, File Reference, etc.) and creating a RIA (Rich Internet Application) for quick and simple interaction.
- **Flash** - ultra known technology and used worldwide web and beyond. It is the environment for the running of the applications in Flex, written in Action Script 3, using ASVM (Action Script Virtual Machine).
- **AMFPHP** - PHP library that enables communication between PHP and Flash using Flash Remoting method, communication being very fast, the information being binary negotiated. In practice, AMFPHP allows call PHP functions and variables within the applications written in Flex. This library is required to "care" of information from and in the database (for verification, display, recording, etc.), the Flash environment having no support for such operations.

615 To see Pavel Nastase, Floarea Nastase - INTERNET World Wide Web JavaScript - HTML - Java, Economic Publishing House, Bucharest, 1998, p. 77-124.

3. Project management

Are directly interested members of professional associations CECCAR, ANEVAR, UNPI, CAFR, students of economic, technical and legal faculty profile who want to acquire professional skills recognized by the labor market.

The project is coordinated by a project manager assisted by a team consisting of an economic manager, a legal advisor and an executive director. During the project it will be used a number of 48 type A and B experts by whom it will be finalized the financial statements which shall be made periodically within the liberal professions. Will also be involved in the project and a number of 500 students from 10 university towns across the country who will learn and deepen throughout the project, the knowledge needed to attain professional competencies specified in the project. The project *duration* will be 24 months.

The project generates a series of standard forms that contribute to the uniformity of the activity of auditing, accounting expertise, technical expertise, legal expertise at country level, which allows the development of knowledge in the field. By providing a rich case, the project contributes to decreasing the time of making a new case and also allows the updating of knowledge throughout life. The project has no impact on exhaustible resource materials, and therefore, the development of the project ensures the compliance of the principle of sustainable development.

One of the *main objectives* of the project is to promote the mainstreaming and policies in the field of education and national training, and to allow all vulnerable groups, particularly subjects with physical disabilities, to enjoy the same education and training as the subjects without disabilities. According to the Human Development Report 2004 of the United Nations, Romania deals with the fifty-sixth position concerning the index of gender inequality. The situation of women in the labor market in Romania presents many critical issues that, on the one hand, are referring to employment and on the other hand, to working conditions. According to EUROSTAT data for the period 1999-2004, the employment rate in Romania was reduced from 63.5% to 57.9% while the share of employed women has dropped from 46.2% to 45.6%. Our project aims to attract both men and women, employees and employers, young people more than 14 years, and elderly up to 70 years old, fully healthy people and people with disabilities.

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