

CONTENT

Accounting and Informatics Management

COMPREHENSIVE INCOME IN EUROPE: VALUATION, PREDICTION AND CONSERVATIVE ISSUES	13
<i>Igor Goncharov, Allan Hodgson</i>	
FACTORS INFLUENCING THE EXTENT OF CORPORATE COMPLIANCE WITH IFRS. THE CASE OF HUNGARIAN LISTED COMPANIES	46
<i>Szilveszter Fekete, Dumitru Mătiș, János Lukács</i>	
EMPIRICAL ANALYSIS OVER THE EVOLUTION OF THE INNOVATIONAL FIXED COSTS AND ITS RECOGNITION IN THE HUMAN RESOURCES ORIENTATED ENVIRONMENT	58
<i>Ana Morariu, Flavia Stoian, Ana Maria Marinoiu, Doina Crișan Hăbean</i>	
PRO AND CONTRA OPINIONS REGARDING A SME ACCOUNTING STANDARD	71
<i>Adriana Tiron Tudor, Alexandra Mușiu</i>	
THE CHANGING ROLE OF ACCOUNTANTS IN A TRANSITION ECONOMY – EVIDENCE FROM ROMANIA	82
<i>Cătălin Nicolae Albu, Nadia Albu, Robert Faff, Allan Hodgson</i>	
THE PARTICULARITIES OF PRODUCT COST CALCULATION AT THE ENTERPRISES WITH SEASONAL ACTIVITY	99
<i>Viorel Țurcanu, Viorica Zaporojan</i>	
INTERNAL AUDIT FOR FINANCIAL INVESTMENT COMPANIES – ASSURANCE FOR ADEQUATE SUPERVISING OF CORPORATE GOVERNENCE PRINCIPLES	106
<i>Tatiana Dănescu, Ovidiu Spătăcean</i>	
APPROACHES OF ENVIRONMENTAL INFORMATION AUDIT IN ANNUAL REPORTS	112
<i>Leontina Beșianu, Iuliana Georgescu</i>	
ROMANIAN COMPANIES’ WEB-BASED DISCLOSURE CHOICES AND CAPITAL MARKETS	120
<i>Victoria Bogdan, Cosmina Mădălina Pop</i>	
A GENERAL VIEW OVER THE STRUCTURAL FUNDS IN TOURISM – CASE STUDY ROMANIA -	133
<i>Lucia Sucală, Cristina Nistor</i>	
DRAWING UP THE FINANCIAL BUDGET IN THE CASE OF A PUBLIC TRANSPORTATION COMPANY	144
<i>Sorin Adrian Achim, Monica Violeta Achim, Mirela - Oana Pinte, Alin - Ionel Ienciu</i>	

REQUEST OF THE EUROPEAN DEVELOPMENT AND GLOBALIZATION: THE PAYMENT BASED ON SHARES (IFRS 2)..... 150

Gheorghe Lepădatu

FINANCIAL REPORTING IN THE LODGING INDUSTRY FROM THE SEGMENT REPORTING ASPECT 158

Andor Pajrok

VARIABLE AND FIXED COSTS IN COMPANY MANAGEMENT 164

Sorin Briciu

HARMONIZATION AND STANDARDIZATION OF THE ACCOUNTING AND ITS FUNCTIONS..... 171

Elżbieta Wysłocka

INCOMES AND EXPENSES DEFINE ELEMENTS OF THE BUDGETARY ACCOUNTING OF PUBLIC INSTITUTIONS ACCOUNTING 177

Iuliana Cenar

THE ANNUAL REPORTS AND FINANCIAL DECISIONS..... 184

Maria Berheci

THE RELATIONSHIP BETWEEN INTERNAL AND EXTERNAL AUDIT 189

Atanasiu Pop, Cristina Boța-Avram, Florin Boța-Avram

FINANCIAL COMUNICATION THROUGH THE FINANCIAL STATEMENTS ACORDING TO THE INTERNATIONAL ACCOUNTING SETTLEMENTS 198

Elena Hlaciuc, Camelia Mihalciuc, Anișoara Apetri

THE ADAPTATION OF ACCOUNTING DATA WITHIN INTEGRATED INFORMATICS SYSTEMS 204

Radu Bălună, Daniela Bălună

THE PRICING OF AUDIT SERVICES: EVIDENCE FROM ROMANIA 212

Atanasiu Pop, Oana - Raluca Iosivan

ACCOUNTING ASPECTS OF THE ACQUISITION OF TANGIBLE ASSETS THROUGH LEASING 224

Ionela Cornelia Stanciu, Nicolae Todea

Finance

FISCAL POLICY SUSTAINABILITY IN ROMANIA 233

Ioan Talpoș, Cosmin Enache

THE REFLECTION OF ENTERPRISE PERFORMANCE THROUGH CASH FLOWS...244

Petru Ștefea, Andrei Pelin, Daniel Brindescu

RECENT CHANGES ON ROMANIAN CAPITAL MARKET'S VOLATILITY IN THE FRAMEWORK OF A COMPONENT GARCH MODEL	255
<i>Bogdan Dima, Marilen Pirtea, Aurora Murgea, Petru Ovidiu Mura</i>	
SYSTEMIC RISK MANAGEMENT IN THE BANK ACTIVITY: NEW APPROCHES	263
<i>Marin Opreşescu, Alina Georgiana Manta</i>	
THE LEVEL OF THE EXCHANGE RATE AND THE BALANCE OF PAYMENTS, RELATIONS AND INFLUENCES.....	271
<i>Daniela Zăpodeanu, Mihai Cociuba</i>	
CONTROVERCY IN THE EVOLUTION OF THE WORLD AND EUROPEAN FINANCIAL REGULATION.....	279
<i>Alexandru Olteanu, Mădălina Antoaneta Rădoi</i>	
INVESTMENT DECISIONS IN A FIRM AS THE PART OF BUSINESS FINANCIAL DECISION SYSTEM.....	286
<i>Melles Hagos Tewolde</i>	
UNCORRELATIONS IN THE VALUE STOCK EXCHANGE IN BUCHAREST	294
<i>Teodor Hada</i>	
THE EFFECTS OF REEVALUATING THE BALANCE SHEET ON THE FINANCIAL STANDING OF THE COMPANY.....	303
<i>Marian Siminică, Daniel Cîrciumaru, Mirela Ganea</i>	
RISK AVERSION BEHAVIOR. RELATIONSHIPS BETWEEN RISK AVERSION, PRUDENCE AND CAUTIOUSNESS.....	312
<i>Marilen Pirtea, Boţoc Claudiu</i>	
INFLATION INFLUENCE ABOUT INVESTMENT DECISION	320
<i>Dorel Berceanu, Anca Băndoi</i>	
THE ECONOMIC EFFICIENCY OF FIELD CROPS CULTIVATION IN SOUTH ROMANIA: TRENDS AND ACTIONS FOR IMPROVEMENT	328
<i>Leonardo Badea, Mihai Mieilă</i>	
MODELS OF RESOURCES ALLOCATION WITHIN THE SUSTAINABLE AGRICULTURAL HOLDINGS.....	337
<i>Camelia Burja, Nicolae Todea</i>	
SHADOW ECONOMY, ECONOMIC GROWTH AND LABOR MARKET. ROMANIAN CASE.....	345
<i>Mihai Mutaşcu</i>	
THE ESSENCE AND ROLE OF REGULATORY REFORM.....	354
<i>Rodica Tiron</i>	

FISCAL POLICY IN ENDOGENOUS ECONOMIC GROWTH MODELS WITH TWO R&D SECTORS.....	358
<i>Cosmin Enache</i>	
INVESTMENTS IN IRON AND STEEL INDUSTRY SECTION IN POLAND UNDER GLOBALIZATION CONDITIONS.....	366
<i>Beata Ślusarczyk</i>	
THE EFFICIENCY OF RESOURCE USAGE IN THE SOCIAL HEALTH INSURANCE SYSTEM	373
<i>Ecaterina Cumpănașu, Viorela-Ligia Văidean</i>	
OVERCONFIDENCE AND TRADING VOLUME: EVIDENCE FROM AN EMERGENT MARKET.....	378
<i>Salma Zaiane, Ezzeddine Abaoub</i>	
CAPITAL ADEQUACY IN THE ROMANIAN BANKING SYSTEM	388
<i>Adela Socol</i>	
ANALYSIS ON THE ROMANIAN BANKING LEGISLATION AND THE BANKS PROBABILITY OF DEFAULT.....	396
<i>Iulia Iuga</i>	
THE FINANCIAL EQUILIBRIUM AND COMPETITIVENESS WITHIN AGRICULTURAL HOLDINGS	402
<i>Adina-Elena Dănulețiu, Dan-Constantin Dănulețiu</i>	
EXTERNAL AUDIT IN NHS TRUSTS.....	411
<i>Iulian Dobra</i>	
RECENT EVOLUTIONS OF THE ROMANIAN CAPITAL MARKET IN THE CONTEXT OF FINANCIAL CRISIS.....	416
<i>Bogdan Dima, Aurora Murgea, Gabriel Marilen Pirtea</i>	