

# ABSTRACT

## METALURGIA INTERNATIONAL vol.XIV (2009) no.1 special issue

LEPĂDATU V. GHEORGHE

### FROM THE COST ACCOUNTING TO THE MANAGEMENT ACCOUNTING ACCORDING TO THE NATIONAL REFERENCE MARK OF FINANCIAL REPORT

**Key Words:** cost accounting; management accounting; control, cost, practical procedure, national reference mark, performance center.

**Abstract:**

*Within the hard competition of the European global market, the application of the management accounting instruments could be an important element of success. We consider that in Romania weren't achieved ample researches concerning the accounting instruments utilization measure, but we could couch some hypothesis in this respect.*

Metalurgia International vol XIV 2009 pg.5

### EMILIA VASILE, DANIELA MITRAN , CLAUDIA ȘERBAN CONSOLIDATION OF AUDIT FUNCTIONS IN PUBLIC ENTITIES SETTING THE SIZE OF THE INTERNAL AUDIT COMPARTMENT AND THE MANNER OF ELABORATION OF THE RISK REGISTER

**Key words:** audit , risk register ,internal auditors , auditable field

**Abstract:**

*General management ensures the number of internal auditors base don the activity of risk assesment . The main steps approached during the audit activity are presented in the paper . Relationship between this activity and legislation in forcé in Romania is also presented in this paper.*

Metalurgia International vol XIV 2009 pg.9

### DANIELA MITRAN , NATALIȚA HURDUC , TĂNĂȘESCU PAUL COMMUNITIES OF PRACTICE IN ORGANIZATIONS: A STRATEGY FOR SHARING AND BUILDING KNOWLEDGE

**Key words:** Communities of practice, Knowledge, learning

**Abstract**

*Within many industries today, companies are characterized by isolated knowledge workers, limited understanding of organizational expertise and a lack of accepted best practices. These information barriers hamper productivity, decrease corporate awareness and limit the pace of innovation by creating unnecessarily duplicated efforts. By establishing communities of practice, organizations can connect these islands of knowledge and expertise, enabling employees with similar problems to collaborate with one another and create a support network to share news ideas and opportunities, and establish standards and best practices. Communities of practice are emerging as the most promising structures for building knowledge-based organizations. Communities of practice are not the latest management trend or some alternative model for organizational development. Instead, they're a way of describing how people in organizations teach and learn. The challenge for all companies and organizations trying to prosper in the information age, is to take full advantage of its most valuable resource — the knowledge that its people possess. By facilitating the development and operation of communities of practice, organization can help ensure that this resource finds its highest and best use.*

*Despite their informal and often spontaneous nature, communities of practice have been nurtured and encouraged by many organizations. These organizations recognize the key role of communities of practice in transferring good practices, solving problems quickly and efficiently, developing professional skills, influencing strategy, and retaining talented employees. They help the individual to be a more productive, effective, and satisfied employee.*

Metalurgia International vol XIV 2009 pg.11

### NEDELEA STEFAN , LAURA ADRIANA PAUN CO-OPETITION – THE BALANCE BETWEEN COOPERATION AND COMPETITION IN BUSINESS RELATIONSHIPS

**Key words:** business relationship, co-opetition, cooperation, industrial network, buyer-seller interaction, collective action.

**Abstract**

*An important characteristic of today's business environment is the simultaneous presence of competition and collaboration between companies, defined by Bradenburger (1996)*

*as co-opetition. This feature broadens the area of analysis of buyer-supplier relationships and networks and offers new perspectives. Limited resources have led to new cooperation forms in many industries, achieving economies of scale and/or synergy effects. There are potential benefits in cooperating with competitors, like access to new markets, new distributors and access to valuable information, knowledge and competence.*

*The co-opetitive perspective rises from the acknowledgment that, within inter-firm interdependence, both processes of value creation and value sharing take place, giving rise to partially convergent interests where both competitive and cooperative issues are simultaneously present and interconnected. It is an alternative way to behave in the business arena.*

Metalurgia International vol XIV 2009 pg.16

### GHIȚĂ MARCEL , NIȚU ION , POPESCU MARIN THE DEVELOPMENT OF THE MANAGERIAL CONTROL SYSTEMS IN ROMANIA

**Key-words:** internal control and financial management system, managerial control system, organization framework for internal control, internal control code, internal control standards, working groups for the monitoring of the implementation of the managerial control system, internal control concept.

**JEL Classification:** H 11, H 83, P 11, P 21, P 26, P 35, P 43, P 51

**Summary**

*At the European Commission's recommendation, and for the harmonization and compatibility of the internal public financial control system of Romania with the European Union's system, there were established the following structures within the Ministry of Economy and Finances:*

*- Central Harmonization Unit for Public Internal Audit – CHUPIA, in 2003;*

*- Central Harmonization Unit of Financial Management and Control Systems – CHUFMCS, in 2005.*

*Thus, Romania has set up two central harmonization units, one for the organization and implementation of internal audit – CHUPIA, and the other for the reorganization and implementation of the internal control and financial management system – CHUFMCS. The main attribution of CHUFMCS it is represented by the development of the own internal control and management systems within the public entities.*

*As such, Order of the ministry of public finances no. 946/2005 approving the Internal Control Code, comprising 25 internal control standards structured on the five principles of COSO internal control Model, which must be, gradually, implemented in Romania for the reorganization of the existing internal control system.*

*A first problem with which CHUFMCS was confronted consisted in the elaboration of the secondary legislation which should have supported this measure, but it is a long process. At the present, CHUFMCS has moved to the development of the procedural framework and it has succeeded in elaborating Standard no.11 – Risk Management of Order of the ministry of public finances no. 946/2005 approving the Internal Control Code.*

*The process for implementing the managerial control system in Romania will be monitored by CHUPIA from the Ministry of Economy and Finances, once at every 5 years and by the Court of Accounts, every year, with the occasions of the missions unfolded by this institution and will represent an external evaluation for public entities regarding the evaluation of the steps taken in implementing the managerial control system.*

Metalurgia International vol XIV 2009 pg.21

### POPESCU MARIN , GHIȚĂ MARCEL, NIȚU ION THE REORGANIZATION OF THE INTERNAL CONTROL SYSTEM

**Key-words:** public internal control system, internal control and financial management system, managerial control system, organization framework for internal control, internal control code, internal control standards, internal control concept.

**JEL Classification:** H 11, H 83, P 11, P 21, P 26, P 35, P 43, P 51

**Summary**

*The process of reorganizing the internal control system it is complex and has deep implication starting with the definition and understanding of the internal control concept in the Anglo-Saxon acceptance approved by the European Union, the reorganization of the internal control systems in the sense of*

dissipating the control and inspection activities within the processes fluxes within entities and implementing the internal control standards stipulated by the Order of the ministry of public finances no. 946/2005 in Romania. Practically, the implementation of the new managerial control system represents, also, a problem related to the organizational culture within the field in Romania. Within this revolutionary process for the reorganization of the internal control and management system, the entities are confronted with the necessity of setting up working groups that will monitor the process of implementing the managerial control system, with the necessity of setting up a Risk Register and, finally, with the necessity of elaborating operational working procedures for each activity that contributes at the realization of the public entity's objectives. But, this process won't be final without the acknowledgement of the management factors regarding the necessity and importance of reorganizing the managerial control system, the internal audit role and, generally, the appropriation of the corporate governance principles.

**Metalurgia International vol XIV 2009 pg.26**

#### **POPESCU MARIN , GHIȚĂ MARCEL, NIȚU ION COUNSELING OR CONSULTANCY PROVIDED BY INTERNAL AUDIT**

**Key-words:** internal audit missions, assurance within the internal audit, counseling/consultancy within the internal audit, counseling activity's types and forms.

**JEL Classification:** H 11, H 83, P 11, P 21, P 26, P 35, P 43, P 51  
**SUMMARY**

The implementation of the internal audit function presumes the realization of both assurance activities regarding the functionality of the managerial control system and, also, the counseling or consultancy activities fulfilled for the management with a scope of improving corporate governance, risk management and control processes within the entity.

Taking into consideration the fact that the counseling activity was implemented much later, respectively in the year 2006, we present a series of considerations regarding the definition of the counseling concept, the forms and types of counseling, the manner in which this activity is reported according to the internal audit standards, the counseling activity's planning process and the problems with which the internal auditors can confront during the unfolding of this activity.

**Metalurgia International vol XIV 2009 pg.31**

#### **CARAIANI GHEORGHE, POTECEA VALERIU THE INFORMATION TECHNOLOGY IN THE TRANSPORTS LOGISTICS, CUSTOMS CLEARANCE AND LOGISTICS SERVICES PROVIDING**

**Key words:** information technology, transport, logistics, customs clearance, logistics services providing

**JEL Classification:** L91, F13, F14, L23, M1.

#### **Abstract:**

A traditional bill of lading functions, amongst others, as: a reception proof for the carrier of the loaded goods: transport contracts for the goods and quasi-negotiable instrument, allowing the transfer of the possession rights of the goods.

Electronic ticketing is a method to make the sell and set the stage of the journey of the passenger without emitting paper documents, the passengers being accepted to fulfill the check-in formalities based on an identification document (passport, driving license).

Two years after the common agreement in Toledo for the development of the e-customs concept, came the time to perform a decisive provisional evaluation.

In order to implement a SW, complementary steps are required, created to assist the institutions and merchants in planning and introducing a SW type facility for the world import and export and for all the operations connected to them.

Being part of the information world requires a specialization in the information operating. In the situation of offering continuous monitoring of clients the transport localization will be one of the most important services the FLPs offer.

**Metalurgia International vol XIV 2009 pg.34**

#### **AURA GABRIELA SOCOL, ELVIRA NICA ANALYSIS OF THE FISCAL POLICY'S CHARACTERISTICS WITHIN THE EURO ZONE AND IN ROMANIA BASED ON ESTIMATIONS OF THE STRUCTURAL BUDGET BALANCE**

**Key-words:** policies' mix; fiscal policy; structural budget balance; Johansen's co-integration procedure.

**JEL classification:** E62, H61

#### **Abstract**

The perspective of Romania's adherence to the Euro Zone in 2014 increases the interest in studying the transmission and coordination mechanisms of the fiscal policy among the countries member to the Euro Zone. Our study focuses on estimating the characteristics of the fiscal policies within the Euro Zone and in Romania and on their capacities to provide sustainable fiscal positions within the analyzed countries. The first part of the article includes an analysis of the fiscal conditions and the characteristics of the policies mix within the Euro Zone. The second part consists of an estimation related to the structural budget balance for the Romanian economy, this indicator being considered as one of the most relevant ones for the estimation of the Romanian fiscal policy's characteristics, as well as the performance of the Romanian fiscal management.

**Metalurgia International vol XIV 2009 pg.42**

#### **DINU MARIN , SOCOL CRISTIAN , POPESCU H. GHEORGHE ANALYSIS OF THE REACTION CAPACITY OF THE BUDGETARY FISCAL POLICY IN ROMANIA**

**Key-words:** structural budget balance, fiscal budgetary policy, the CAPB model, Johansen's co-integration

**JEL Classification:** E62, H62

#### **Abstract**

Alongside with Romania's adhering to the Euro zone, foreseen to be accomplished in 2014, the fiscal-budgetary policy will play a more and more important role in the absorption of the asymmetrical shocks which will be faced by the Romanian economy. This article deals with the reaction capacity of the Romanian fiscal-budgetary policy during 1999 – 2007, testing the reaction of the structural budgetary balance to the shocks manifested by the degree of indebtedness level, of the output gap and the previous values of the structural budget balance. In this work, we have used the so-called "CAPB model" to estimate the rule of fiscal policy, model in which the discretionary fiscal policy actions are measured by the modification in the primary structural budget balance ( $\Delta$ CAPB). Last but not least, we have defined conclusions and recommendations regarding the increase of the reaction capacity of the fiscal budgetary policy and, implicitly, of the Romanian public finances sustainability.

**Metalurgia International vol XIV 2009 pg.49**

#### **PARASCHIVESCU ANDREI OCTAVIAN THE HARMONIZATION OF THE PPF STRATEGY WITH THE REQUIREMENTS OF THE ISO 9001 AND ISO 9004**

**Key words:** client, satisfaction clients, stakeholders, PPF Strategy.

#### **Abstract**

The complex and correct evaluation of the requests and of the clients' or beneficiaries' level of satisfaction provides important information to the organizations, regarding both the extent in which the planned objectives have been attained, that is: the need of implementing some improving, preventive or corrective actions and information regarding the progress that has been made.

This work focuses on a possible system of managing complaints and on underlying a strategy of improving quality with the help of the clients and of the other persons whom are interested in this.

**Metalurgia International vol XIV 2009 pg.54**

#### **PARASCHIVESCU ANDREI OCTAVIAN IDENTIFYING STAKEHOLDERS**

**Key words:** stakeholders, integrated system, quality, success key domains.

#### **Abstract**

Based on Quality Management international standards demands regarding the establishment orientation toward clients and other interesting things, the present paper brings out issues related to the importance of the interesting parts identifying, the exigency an expectations evaluation of these for the merchandise logistics field.

**Metalurgia International vol XIV 2009 pg.58**

**PARASCHIVESCU ANDREI OCTAVIAN  
THE EXCELLENCE MANAGEMENT**

**Key words:** quality, excellence, excellence management, permanent improvement, SQM

**Abstract:** The predominant conception within the last few years when formulating a philosophy dealing with quality is to attain excellence, respectively realizing products, processes and services having superior characteristics to those offered by the competition, over-passing the standards. The paper aims to make a comparative analysis, an illustration of the way in which excellence sustains the improvement of quality or how the permanent improvement of quality leads to excellence. The conclusion is that both models have as a base the excellence of the individual, the excellence of the team, the excellence of the management.

**Metalurgia International vol XIV 2009 pg.62**

**ANDREEA BĂLTĂREȚU  
THE LASTING DEVELOPMENT OF THE METROPOLIS AREAS  
FROM ROMANIA**

**Key words:** lasting development, metropolis, urban arrangement, polycentric development, urban rehabilitation

**Abstract**

*The guarantee of a lasting development of the metropolis area supposes a strategy that takes into account the social and economic needs of the population and it's based on the arrangements option which, after the evaluation of the impact it compensates better the resource losses that cannot be immediately remade or replaced, therefore it doesn't limits the development of the area in the future.*

**Metalurgia International vol XIV 2009 pg.68**

**ANCA GABRIELA ILIE , ROXANA SARBU, RODICA MILENA  
ZAHARIA  
THE ANALYSE OF THE MACROECONOMIC VULNERABILITY  
IN ARGENTINA AND TURKEY AND OF THE ROLE OF THE IMF  
IN ARGENTINA AND TURKEY**

**Key Words:** Financial Crisis, International Monetary Fund, Early Warning System Model, Macroeconomic Indicators

**Abstract**

*Turkey and Argentina had similar economic problems because of the financial crises, but the extent of these problems differed. For Argentina, the crisis was deeper and had wider impact on the whole society. In Turkey the crisis was shorter than and not as destructive as the Argentine one. This difference was not because the government applied better policies, but because, unlike Argentina, all through the crisis Turkey was supported by generous loans from the IMF and, thus, the fall in the standards of living in Turkey was less than in Argentina. Both countries claim that after crisis they achieved high macroeconomic performances. This study by using the Early Warning System (EWS) model examined the behaviour of macroeconomic indicators in both cases from the vulnerability and fragility viewpoints. The results of the study suggest that while Argentina properly improved its main macroeconomic indicators but Turkey has yet suffering from high vulnerability in the real sector as well as the external and banking sectors. The high real interest rate, the appreciation of the exchange rate and the free capital mobility are understood as the main reasons of the vulnerability in Turkey after crisis. The results confirm the high vulnerability of Turkey and the stability of Argentina in the critical period of May-June 2006. The study at the end confirms that the IMF's wrong policy has led the cases towards the macroeconomic vulnerability and crisis.*

**Metalurgia International vol XIV 2009 pg.73**

**CARMEN VALENTINA RĂDULESCU , ILDIKO IOAN , FLORINA  
BRAN**

**DECISION OPTIMIZATION UNDER RISK CONDITIONS**

**Key words:** efficiency, decision tree, expected monetary value, risk

**Abstract**

*Reaching firm management goals within the limited feature of more and more production factors, technological progress, production diversification and integration, stronger dependence of economic outcomes on the influence of environmental factors raises new quality challenges in decision making. Enacting management functions needs numerous decisions to be elaborated and implemented in all activities of a firm. Companies' management is often required to take decision without having certain information about the occurrence of some events. Our paper explores the possibility to use decision tree for establishing the stock levels of a certain product in an agri-food store. Assuming that data is available on previous selling, this method proved to an*

*useful tool for managers for decision optimization under risk conditions.*

**Metalurgia International vol XIV 2009 pg.82**

**FLORINA BRAN , ILDIKO IOAN , CARMEN VALENTINA  
RĂDULESCU**

**CLIMATE CHANGE ACTION READINESS IN OIL INDUSTRY**

**Key words:** climate change, oil industry, greenhouse gases, climate policy, communication

**Abstract**

*Despite significant progresses toward a more harmonized relation with natural systems the next few decades outlook is overshadowed by the climate chaos more and more clearly foreseen by the most recent scenarios. Our paper aims to explore at what extent one important climate change stakeholder – oil industry – succeeded in building the motivation needed for transforming awareness in action within the framework of worldwide implementation of global climate policy through the mechanisms established by the Kyoto Protocol. We approached this enquiry by computing data on GHGs emissions, oil consumption, exploring action barriers for CC change mitigation and adaptation and giving insights about the vision of oil companies. Our findings support that one key player in climate change mitigation is lagged in embarking overall efforts and this invites scientists and policy makers for further research and reflections on climate policy mechanism.*

**Metalurgia International vol XIV 2009 pg.86**

**DIANA-MIHAELA APOSTOL**

**UNDERSTANDING THE “NEW ECONOMY”**

**Key words:** Information and Communication Technology, capital substitution, technological change, Total Factor Productivity

**Abstract:**

*The New Economy is not different from the old one: both of them aim at increasing output. The two concepts are rather different one from another taking into account their relations with ICT, considered General Purpose Technology. ICT represent the engine of increasing in the 90's in almost all developed economies, especially the one of the USA. Thus, ICT approaches the way of increasing productivity: technological substitution and change. This paper shows that although the substitution offers a good explanation of investments boom in ICT in the 90's, it ignores the endogen potential of productivity increase and turns the technological factor or Total Factor Productivity (TFP) more or less the expression of the aggregation and the indexation errors. On the contrary, the technological change offers a better explanation of the technological factor, as technological level or progress. ICT supports both positions, but the latter one seems to be better satisfied.*

**Metalurgia International vol XIV 2009 pg.91**

**ELVIRA NICA , POPESCU H. GHEORGHE , ALEXANDRA  
MIRONESCU**

**BRAIN-DRAIN EFFECTS OVER ROMANIAN ECONOMY**

**Key words:** brain-drain, migratory flows, overqualified human capital, intellectual capital return.

**ABSTRACT**

*The main questions that are raised simultaneous with Romania's accession into the European Union borders are linked to the current trends of issues regarding the regional and the national disparities over human capital. As aligning to the European standards relating to labor mobility, Romania begins to feel the overqualified human capital deficit, and emphasized by the shortcomings caused by the global financial crisis. Being known the fact that progress and economic development is a direct product of qualified human factor innovation and competence, Romania, as an exporting country of gray matter is dealing with, a significant deficit of human capital is forced to import even and raw labor force.*

*Thus, the brain-drain effects, were until recently, concepts used only in economic research, currently, the leaving of Romanian highly-qualified workforce, which has been ensured in the country of origin, basic training, specialized and superior education, towards other Member States, which are using it constant, temporarily or permanently, as a result of emigration, bring in the forefront the need of analyzing the consequences of labor migration, primarily from the perspective of the impossibility of investment in human capital recovery, materialized in the promotion of formal education and professional education.*

*The interdependence between economic growth and human capital quality, determined the implementation of policies*

that support the return of "brains" in the country of origin, while ensuring the favorable conditions for their development in the workplace, in the purpose of promoting the maintenance and improvement of life quality for them.

Therefore, the thorough analyses of the brain drain causes lead to designing possible models to support real progress of Romanian economy.

**Metalurgia International vol XIV 2009 pg.94**

#### **NARCISA ISĂILĂ**

##### **E-LEARNING, A MODERN WAY FOR EMPLOYEES' TRAINING**

**Key words:** e-learning platform, blended learning, synchronous communication, asynchronous communication

##### **Abstract**

According as IT area advanced, training's possibilities of employees were diversified, interactive lessons and training devices on demand, replacing classical lessons. The Romanian business environment adopted step-by-step this modern way training, adapting the general notions to default compulsions business environment.

The most competitive sectors of Romanian economy are those which use e-learning solutions. The portfolio of competences, the level of employees' information, the models and the work methods are essential pre-requisites for the companies' success. In this context, the investment in training of employees can prove most profitable for company. Although the training is for all domains, in Romania there are some sectors which often used the services of professional training companies (for instance, there are firms from the banking area, IT & C, pharmaceutical companies and retail commercial).

**Metalurgia International vol XIV 2009 pg.97**

#### **ELVIRA NICA , ALEXANDRA MIRONESCU , ALINA GEORGIANA PROFIROIU**

##### **ENCODING OF HUMAN ERRORS RISK ASSESSMENT**

**Key words:** digital encoding, risk factors, work processes, exogenous variables.

##### **ABSTRACT**

Taking into account the fundamental element that in the human transfer of information, the digital encoding became indispensable, prioritizing the risks in accordance with the parameters relating to their importance and the efficient allocation of necessary funds, reveals to be a priority axis in the optimizing of work processes, outlining in this way the levels of partial risk and levels of global risk for risk factors introduced into the automatic system as exogenous variables.

Thus, in the context of technological developments in modern society appears to be absolutely necessary to maintain the quality of life at an optimal level and to respect the integrity of human rights during their work activities. So, directives on safety and health are foreseen to be moving towards sizing research in the field of limiting accidents due to human errors.

Therefore, computerized management of risk factors introduced as exogenous variables in the analyzed system and at the same time their quantifying effectuated through digital encoding, allows the risk grading in accordance with the importance and frequency of maximum possible consequences on the human body, consolidating the control of known risks.

Hence, it is necessary to implement an integrated informational system for risk assessment, based on digital encoding, in order to enable real-time knowledge of human error production possibilities.

**Metalurgia International vol XIV 2009 pg.101**

#### **CONSTANȚA-AURELIA CHIȚIBA , OLARU OCTAVIAN-LIVIU**

##### **THE EU COMMERCIAL EXCHANGES AFTER THE LAST ENLARGEMENT**

**Key words:** EU, enlargement, international trade, growth rate, world economy.

##### **Abstract:**

In two historic enlargements – May 2004 and January 2007 – the European Union grew from being one made up of 15 member states to one consisting of 27. The European Union's trade grew strongly between 2002 and 2007, both with the upswing in world trade taking place after 2003 and with the growing participation of the new Member States on the international stage, some of which simultaneously witnessed rapid internal economic development.

In 2007, the European Union continues to be the most important exporter at world level and the second importer, just

behind the United States. Goods with a total value of EUR 1 240 billion were dispatched outside the EU-27, against imported products worth EUR 1 425 billion.

Over the 2007, the world economy has been buffeted by the deepening crisis in financial markets, by major corrections in housing markets in a number of advanced economies, and by surges in commodity prices. In the last part of 2008, the world economy is entering a major downturn in the face of the most dangerous shock in mature financial markets since the 1930s. Against an exceptionally uncertain background, global growth projections for 2009 have been marked down to 3 percent, the slowest pace since 2002, and the outlook is subject to considerable downside risks. The baseline projections thus envisage a significant slowdown in activity across EU countries, followed by a very gradual recovery beginning with the second half of 2009. Euro area growth is expected to moderate from 2.6 percent in 2007 to 1.3 percent and 0.2 percent, respectively, in 2008–09, before returning to 1.4 percent in 2010.

**Metalurgia International vol XIV 2009 pg.105**

#### **DORINA MOCUȚA , BURLIBAȘA MIHAI , ILEANA IONESCU , DIMITRIU BOGDAN , ANCA SILVIA DUMITRIU , RUXANDRA SFEATCU**

##### **HUMAN HEALTH - CONSEQUENCE OF LIFE QUALITY**

**Key words:** human health, life quality, population health indicators.

##### **ABSTRACT**

Health is a fundamental source for individuals, communities and societies as a whole. For individuals, it is absolutely important to be in good state of health. Moreover, a general good state of health is compulsory for economic increase and society development

WHO defines health not only as a simple absence of disease and infirmity, but as "a complete well being state" from all points of view: physical, mental and social.

The economic increase through the process of development and other interfacing effects has an extreme impact on life quality by increasing all population categories' incomes, goods and services consumption according to the demand, protection and social security measures, culture and civilization degree for both individual and society etc.

**Metalurgia International vol XIV 2009 pg.113**

#### **BURLIBAȘA MIHAI , DORINA MOCUȚA , ILEANA IONESCU , DANA BODNAR , STANCIU RADU , ANCA TEMELCEA**

##### **FAMILY HEALTH – RESPONSIBILITY OF TODAY'S AND TOMORROW'S GENERATION**

**Key words:** Family health , human health, responsibility.

##### **ABSTRACT**

Even if, at the first sight, the phrase "Family is the basic cell of society" seems to have become hackneyed, it is not useless to sustain that family is the vector through which economic and social objectives as well as the objectives of economic and social development policies are realized.

Through worlds in which people perceive, report and act as natural- human and social- communitarian, the process of "breaking up" that has to mark the awareness of the responsibility contemporary transfer, is build up by emphasizing the values of global citizen who manifest himself, think universally, both in love family and that of labour, belief and hope for a better life.

Love family is the family, where individuals are found under different forms, the natural, social and spiritual framework of life, producing and reproducing human life according to the model assimilated through traditions, culture and faith, by different communities

**Metalurgia International vol XIV 2009 pg.116**

#### **ZUCA STEFAN**

##### **ORIENTING AND PLANNING THE AUDIT ACTIVITY**

**Key words:** audit, schedule, risks, planning

**JEL classification:** M42 - Auditing

##### **Abstract:**

The purpose of the auditors' activity is that one of restoring a reasonable confidence among the producers and the users of the accounting information. So, the auditors contribute to the protection of interests of different categories of beneficiaries of the accounting information, when they take economic decisions.

**Metalurgia International vol XIV 2009 pg.121**

ZUCA STEFAN

#### PURCHASE ACCOUNTING FOR BUSINESS COMBINATIONS

**Key words:** *business combinations, fair value, goodwill, inventories*

**JEL classification:** M41 - Accounting

**Abstract:** *Accounting for business combinations under U.S. GAAP uses the purchase method. The purchase method records Target Company's identifiable assets and liabilities at fair value, and the excess of the purchase price over the net identifiable assets is recorded as an asset called goodwill. Transaction goodwill is positive whenever the purchase price exceeds the fair value of the net identifiable assets. Under U.S. GAAP transaction, goodwill is carried on "Acquiror" Company's books at its historical value and periodically tested for impairment. In any period that it is determined to be impaired, it is written down against operating earnings.*

**Metalurgia International vol XIV 2009 pg.126**

MARILENA ZUCA

#### THE FINANCIAL-ACCOUNTING INFORMATION IN THE DECISION-MAKING PROCESS

**Key words:** *financial-accounting information, financial statements, economic decisions*

**Cod JEL:** M41 – Accounting

**Abstract:**

*Based on the financial-accounting information included in the financial statements, economic decisions are made regarding: buying, keeping or selling a part of the capital, verifying the management or the managers' accounts, estimating the company's capacity to pay the employees by means of salaries or by providing other advantages, determining the fiscal policy, determining the benefits and dividends.*

*Numerous users rely on these statements as a main source of financial information and consequently it is used and presented so as to meet these users' needs.*

**Metalurgia International vol XIV 2009 pg.131**

RĂDULESCU DRAGOS MARIAN , VIOLETA RADULESCU , IULIANA CETINA

#### LEGAL AND ETHICAL PRINCIPLES IN ESTABLISHING THE PRICES OF THE GOODS AND SERVICES

**Key-words:** *price, cost, demand, competition, non-monetary costs, the value for the consumer, unfair, sales, the pitfalls of the advertising.*

**Abstract:**

*The price represents the only variable through which the organization covers its expenses made for the other components, leading to profit. Through the price established for the commercialized services, the organizations desire to obtain a competitive advantage in report with the competition.*

*Very often, this fact determines the organizations to create certain inequalities for the consumers or for the other participants in the market level, especially if we take into consideration the fact that establishing the prices of the services is quite complex and it takes into account a series of financial factors, as well as some non-monetary factors (time, physical effort, psychological factors etc.)*

**Metalurgia International vol XIV 2009 pg.137**

VIOLETA RADULESCU , IULIANA CETINA , RĂDULESCU DRAGOS MARIAN , NORA MIHAIL

#### THE FUNDAMENTAL RIGHT FOR ENVIRONMENT THE PREMISE OF THE ECOLOGICAL MARKETING

**Key words:** *the right to environment, ecological marketing, ecosystem, distribution, communication, social responsibility.*

**Abstract:**

*The human right to a fresh and balanced environment has led to the increase of the preoccupations regarding the environment and the ecology, at the level of the entire society, reflected in the created institutional framework, in the rich legislation from this field, at the level of all countries, in the establishment of some non-governmental organizations which have as main object of activity the ecological preoccupations, and, in the human actions, too.*

*Within this context, the ecological marketing has occurred as an orientation in the activity of the companies, by undertaking some social and human responsibilities which aims the identification, anticipation and satisfaction of the consumers' and society's requests, in a profitable and durable manner.*

**Metalurgia International vol XIV 2009 pg.140**

CRISTINA BALACEANU

#### THE INFLUENCE OF SAVING PROCESS TO REDUCTION THE EFFECTS OF INTERNATIONAL FINANCIAL CRISIS

**Key words:** *economic recession, financial crisis*

**Abstract:**

*A well-functioning international financial system is essential to allow an efficient allocation of global savings and investment, and provide the conditions needed to improve world-wide growth and living standards in all countries. Recent events in the world economy have demonstrated that a strengthening of the system is needed to maximise the benefits of, and reduce the risks posed by, global economic and financial integration. The marketing of saving instruments with capital protection feature are based upon a built-in asymmetry : they offer the full participation in stock market capital gains and the protection against possible capital losses. Either the issuers of such instruments are not hedged, and enormous risks are concentrated on them. Or, more likely, they are hedging their risks and thus they contribute to amplify current trends, be it downward or upward. The past period have reminded us that investors and creditors often tend to underestimate risks as they reach for higher yields. In periods of market euphoria, market participants can make credit and investment decisions that might not otherwise have been made. In hindsight, the failures on the part of lenders and supervisors in the major countries include poor risk management practices, inadequate information as well as inadequate attention to available information, and capital standards that provide unintended incentives to lend to risky borrowers. Such excessive risk taking, combined with high degrees of leverage, can magnify the negative effects of any event or series of events.*

**Metalurgia International vol XIV 2009 pg.143**

CORINA GRIGOROVICI

#### THE MATRIX OF SERVICES COMPETITIVENESS

**Key words:** *competitiveness, export, specialization;*

**Jel Classifications:** F14, L8, O14.

**Abstract:**

*The competitiveness is not defined only through the evolution of the productivity, but there are other factors as well that are marking the economic activity of the global market; among these, one can find the technology, the innovation, the availability of the infrastructure, the strategies of the transnational companies and the nature of the public policies. Moreover, the gains or losses in competitiveness are due to the degree of commercial opening, the size of the public sector, the improvements made in the educational system and the capacity of extending the exports; thus, the created synergies will favor the economic dynamism.*

**Metalurgia International vol XIV 2009 pg.146**

IRINA TOBOȘARU

#### ALTERNATIVE SUGGESTIONS FOR THE WORLD TRADE ORGANIZATION'S REFORM

**Key words:** *reform, parliamentary consultative assembly of WTO, Green Room, unique package*

**JEL Classification:** F1, F13

**Abstract:**

*The multilateral trading system has been an astonishing achievement in international economic cooperation. The World Trade Organization (WTO) is one of the most indispensable international organizations that exist today. It is a system based upon the rule of law, equipped with appropriate legal instruments to defuse and resolve trade conflicts as well as providing a forum for Member governments to negotiate trade rules and trade liberalization. But, nowadays, the multilateral trading system is at a critical stage in its development. It has a growing membership, a stronger legal system, a vastly increased remit and a much higher public profile than its predecessor, GATT. It faces the major challenge of concluding the Doha Development Agenda (DDA) round of trade negotiations. Thus the need for reform of the WTO seems obvious.*

**Metalurgia International vol XIV 2009 pg.150**

**ZAINEA VIOREL, HAINAROSIE RAZVAN, MURA IOANA  
HAINAROSIE, MIHAELA NEGRILA, ISABELA POSTOLACHE  
THE SURGERY OF THE LATERAL WALL OF THE  
RHINOPHARYNX**

**Key words:** rhinopharynx, radiosurgery, endoscopic approach

**Abstract:** The authors present anatomical data and surgical experience concerning some cases with lesions located on the lateral wall of the rhinopharynx.

There are presented some surgical technics based on endoscopic technology in order expose the lesion and to remove the pathologic tissue.

**Metalurgia International vol XIV 2009 pg.153**

**ZAINEA VIOREL, HAINAROSIE RAZVAN, RADULESCU  
MARIAN, MURA HAINAROSIE  
PROSTHETIC VOICE REHABILITATION AFTER TOTAL  
LARINGECTOMY: PROSTHESIS WITH METHALIC BODY AND  
SILICONE.**

**Key words:** total laryngectomy, phonatory implant

**Abstract:**

The authors present a synthesis of the different types of the tracheo- esophageal shunt-valve prosthesis used to rehabilitate the

voice following total removal of the larynx. (total laryngectomy). They insists over the prosthesis with methalic body and silicone as one of the most usefull devices. The authors made some considerations concerning the morphology and the quality of the prothesis. This considerations where taken into account by the producer and improved the design and the function of the device.  
**Metalurgia International vol XIV 2009 pg.156**

**ZAINEA VIOREL, HAINAROSIE RAZVAN, RADULESCU  
MARIAN, MURA HAINAROSIE, ISABELA POSTOLACHE  
A NEW INSTRUMENT FOR THE APPROACH OF THE LATERAL  
WALL OF THE RHINOPHARYNX**

**Key words:** methalic instrument, rhinopharynx, radiosurgery

**Abstract:**

The authors present the design and the use of a new methalic instrument which better fits the anatomy of the posterior, supperior and lateral angle of the rhinopharynx.

This instrument which is based on radiosurgery's principles fits the so called fossa Rosenmuller and is able to remove or to melt the pathologic tissue using a niminal invasive technique.

**Metalurgia International vol XIV 2009 pg.159**