

# SUMAR Metalurgia 1/2008

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## ABSTRACT Metalurgia 1/2008

**Key words:** the fractal computers, nanomaterials

AGOP MARICEL, VIZUREANU PETRICĂ, BUZEA C.: **The fractal computers. Prospects of nanomaterials (I)**

Metalurgia (60) 2008, nr. 1, p. 5

*Notions and concepts linked to nanomaterials and nanostructures are utilised in the paper, emphasizing the advantages of their appliance in the field of quantum computers.*

*These computers are requested for definition of a new concept-named fractalic computer.*

**Key words:** management accountancy, direct costs, indirect costs, G.P. costs

LEPĂDATU V. GHEORGHE: **The management accountancy and cost calculation by G.P. (George Perrin)**

Metalurgia (60) 2008, nr. 1, p. 14

*In 1953 the French engineer George Perrin conceived this calculation method. The method could be applied in undertaken belonging to different branches: machine building industry, electrotechnics, paper industry, biscuits manufacturing industry a.s.o.*

**Key words:** software quality model, software metrics, global quality value, external software evaluation

MIHAELA MUREȘAN: **Software engineering - External evaluation of the software**

Metalurgia (60) 2008, nr. 1, p. 18

*The end users, physical persons or organizations, have to decide upon the various software products implementation. The metallurgical enterprises and the other organizations interacting with this area are involved in the transition to the digital processes, and consequently there are various selection phases. This article introduces a frame for the external evaluation of the software products. The software quality model offers the general framework for the software assessment at different levels: internal, external and in use evaluation. In this general framework, and with the core metrics offered by the standard ISO/IEC 15498-4 the external evaluation model could integrate the indicators identified for each quality attributes in a synthetic quantification, defined as an external quality global indicator. The implementation of this approach facilitates the external software evaluation, comparing the values for a specific software to a targeted quality global value.*

**Key words:** life insurance, rental; insurance for mortgage; mixt insurance

ROXANA IONESCU: **Types of traditional life assurance in Romania**

Metalurgia (60) 2008, nr. 1, p. 29

*In this piece of work the author presents the main types of traditional life insurance, their characteristics, covering risk and degree.*

*The author makes evident the measure in which a life assurance can cover a certain risk.*

**Key words:** financial audit, professional conduct, professional code, junior professional audit mission

RADU SORIN-CLAUDIU: **The financial and moral conduct in the financial audit field**

Metalurgia (60) 2008, nr. 1, p. 34

*According to the Professional ethics Code, the professionals in accountancy and members of their offices have the obligation to identify and evaluate the circumstances and relations which could create threatenings for the independence and also to take proper actions to delete or reduce these threatenings, by applying proper provisions.*

**Key words:** financial audit, International Audit Standards, shareholders, managers, audit procedures

BOAJĂ MINICĂ: **Communication procedures of the auditors with managers and shareholders. The ISA requests (International Audit Standards) in this respect**

Metalurgia (60) 2008, nr. 1, p. 37

*According with financial audit international/national standards provisions (ISA 210, ISA 310, ISA 580, ISA 720), the auditor has the obligation of establishing communications terms with enterprise managers, and with the other user of financial-accountancy informations, including the reports for financial audit in order to know and understand the objectives and methods, utilised for management.*

*It is requested to utilise specific procedures and technics, in order to communicate with all managers, including the top managers, and also with the operational staff.*

**Key words:**

RUS IOAN: **Balance Sheet - the part of financial situations and its faithful image**

Metalurgia (60) 2008, nr. 1, p. 40

*This article has the aim the presentation of the relation between the balance sheet as main part of financial situations and the term of faithful image.*

*There are presented briefly the balance sheet factors and functions and different meanings of the faithful image notion in different world countries.*

*In the end I underlined that for increasing the credulity in faithful image of financial situations this should be grounded on the book-keeping rates, that is the respecting of conventions principles, and the book-keeping instruments as well as on a exhaustive presentation of the meaningful book-keeping information.*

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