



**Spiru Haret University Romania**  
**Faculty of Law, Economic and Administrative Sciences Craiova**  
Vasile Conta Street, No 4, Craiova, Dolj, Romania

## **Book of Abstracts**

**Spiru Haret University**  
**and**  
**Faculty of Law, Economic**  
**and Administrative Sciences Craiova**  
**announce:**

**The 2<sup>nd</sup> Conference on**  
**“Advanced Studies in Law and Economics”**  
Craiova, Romania, 19<sup>th</sup> December 2016

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„Advanced Studies in Law and Economics”**

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## Advanced Studies in Economics



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## Elaboration and Analysis Regarding Financial Statements of Synthesis and Reporting in the Local Budgets

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**Keywords:** public institution, public property, budgetary execution, financial statements.

The topic "Elaboration and analysis regarding financial statements of synthesis and reporting in the local budgets" aims to provide an overview of the accounting process arising from the financial year closing of local government's public institutions, as well as presenting the legal framework which regulates the activity in the field. Besides the accounting information, the research is also targeting important aspects on financing public institutions and financial planning.

Regarding the research topic, we keep in mind that, each year, the Minister of Finance issues an order approving the guidelines for preparation and submission of financial statements of synthesis and reporting. The specific regulations for the 2016 reporting are contained in the Order of the Minister of Public Finance no. 529/14.04.2016 approving the Methodological Norms concerning the preparation and submission of the public institutions' quarterly financial statements, as well as of some monthly financial reports in 2016.

According to Law no. 500/2002 on public finance, art. 56 para. (1) and (5), amended and supplemented: "Based on financial statements submitted by the principal officers regarding the accounts on the cash execution of state budget, social security budget and state special funds presented by bodies which, by law, have this task, and after verifying and analyzing them, the Ministry of Public Finance issues the annual execution general account of the state budget, and respectively, the execution account budget of state social security, which have as annexes the annual implementation accounts of the special funds and the budgets of the principal loan officers, including their annexes, which they submit to the Government." After being checked by the Court of Auditors, they shall be approved by the Parliament.

The research has been carried out so that we have on the one hand, the significant theoretical aspects of the debated topic and, on the other hand, transposing them into practice.

## Fundamental Psychological Elements of a Manager

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**Keywords:** manager, psychic, personality, features, nature.

Regardless of historical epoch or of social and political situation including a specific time and place, people selected their managers with their own will, being influenced by others more or less, the initial purpose, conscious or unconscious that he acts like an exponent, to correspond to the higher professional degree or to the higher standards, in a few words, he has to be efficient.

If things go like that anytime, then history can give us best examples. Our system of values is very important because it shows us what kind of manager we appreciate. What we call "axiology" depends by our cultural, moral, economical and social values in a specific time, for a specific epoch or person. Activeness is a very important quality in social and individual psychology, so that we can flexible in a social and physical medium that is changing every day.

This is the way that we tool or personality in order to communicate with others, in order to communicate with ourselves. Another important thing to mention is that every person is different and every man has his own way of organizing and thinking. This characterizes makes us unique so that every man has his uniqueness and specificity.

## Dashboard - Rearview Mirror of Competitiveness Clusters

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**Keywords:** dashboard, competitiveness, management, performance, cluster.

**JEL Classification:** M11, M41, O10.

The assuring of economic, social and environmental mission of the economic entity is the main objective regarding the enterprise performance. The objective entails the need to create a good and efficient business organization, especially its vital activities. In this sense, it was found that the tool management able to cope with changes taking place in the enterprise and which corresponds to the needs of management to lead the company to success is called the dashboard.

## Trends of Management Accounting under the Influence Factors of Socio-Cultural

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**Keywords:** management accounting, cost analysis, cost calculation, production integration, efficiency and performance

Looking to understand management accounting in competitive environments and advanced technologies, changing has become increasingly an area of research. Many firms have been significant changes in organizational and competitive technologies. As they change management challenges answered the question arose of choosing the most effective techniques and management methods. Management organizations face the challenge of strengthening managerial accounting system, to choose strategies and methods that work together in order to obtain a competitive advantage and enhance performance.

**JEL Classification:** M12, M54, J53.

## The Importance of the Entrepreneurial Management for the Increase of Economic Competitiveness

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**Keywords:** entrepreneurial management, performance, economic competitiveness, business opportunity, entrepreneur, organization.

The typical entrepreneurial activities, to which there are devoted 99% of the researches and studies, are the economic activities. The entrepreneurial activity is in the core of economic innovation spirit, productivity growth, economic competitiveness and generating the jobs, this being associated with the personal success. The entrepreneurial activity synthetically consists in the identification and capitalization of an economic opportunity.

The entrepreneurial environment consists of all the exogenous company elements of economic, managerial, technical, demographic, cultural, scientific, psychological, educational, political, ecological and legal nature which marks significantly the activities performance and the results achievement.

**JEL Classification:** M54, M53.

## Inflation, unemployment and economic growth in Romania. Econometric estimations

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**Keywords:** inflation, unemployment, economic growth, econometric models, econometric estimations

Global expectations show a continuing high unemployment and slow economic growth, especially in Southern European countries at the center of the crisis affected more by economic problems in the EU. Economic growth and creating jobs are the priority issues of the Roman state leadership.

Romanian economy is facing some structural unbalances. The most serious consequences of these structural unbalances posed by tense economy, economic policy shocks induced by various contradictory or ambiguous, and the uncertainty of the economic environment.

Analysis of Inflation in Romania, should consider both inflation pressures acting on the demand side, which manifests as the supply side. Thus, it is possible to identify anti-inflationary measures targeting both control excess demand and inflation slowing factors that determine the cost.

Unemployment reached a record level in June 2013 and the Romanian economy will register a slight increase reflecting the persistent recession in the euro area, following the pace of growth to accelerate in the future.

This paper aims at determine through relationship econometric methods so that the correlation between inflation, unemployment and economic growth in Romania and their eventual evolution in the near future.

**JEL Classification:** C51, C53, E24, F43.



## Advanced Studies in Law



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## Vote by Mail – Another Modality Expressing the Electoral Option

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**Keywords:** the right to vote, elections, postal vote, electoral system, elector.

The organization and conduct of remote elections (without the presence of electors in person at a polling station) represents a modality of citizen participation in governance, lately more frequently employed in national electoral systems, a modality accepted as a beneficial alternative to electoral absenteeism which is worrisome regarding the contemporary electoral context.

Specific for the remote vote, casted away from the polling station, are the electronic vote and the vote by mail.

The main consequences of the remote vote concern the possibility of the electors to express their political option and to exercise their right to vote in a different place than a polling station, easing the participation of the citizens who live or found themselves temporary abroad, facilitating the access to vote for those who cannot travel to polling stations (including the persons with disabilities), this way reducing electoral absenteeism and contributing to the modernization of the voting methods as means of political communication and civic engagement with the institution and development of democracy, according to the specific case.

Exercising the vote by mail should be seen as an equivalent alternative to the vote in person at the polling station, an alternative using to this end the postal services. In Romania, the vote by mail is regulated by Law no. 288/2015 in what concerns the elections for the Romanian Senate and House of Representatives.

## Highlighting The Main Rules Governing Marriage in Romanian Law

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**Keywords:** marriage, solemnity, publicity, consent, background conditions, formal conditions, lasting marriage.

The most important points that determine and govern marriage are: the moment of entering into marriage and its registration; the solemnity and publicity of marriage and the proof of entering into marriage.

The moment of entering into marriage is that of expressing the consent of the intending spouses under the conditions and observing the forms provided by law. Marriage registration document is important because, from this moment on, the legal effects of the marriage are flowing. The solemnity and publicity of marriage are formal conditions to ensure a lasting and healthy marriage.

This article aims to highlight the importance and purpose of marriage in order to establish relationships and family relationships, based on legislation in force causing both family welfare achieved through marriage and social environment welfare.

## Trafficking in Human Beings - Component of Illegal Migration

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**Keywords:** trafficking in human beings, illegal migration, organized criminal groups, cross-border crime

The entire planet in this century is marked by social movements, political and military in order to hide the obvious and impossible territorial domination, social and especially economic and financial. Economic and financial crises to which we are accustomed though sometimes impossible to predict effects even for those who have launched or concert.

At the global level, there are many disputes aimed at destabilizing the existing economies of small countries and their subjugation by methods known for decades, but if there are more current. The world is in constant change, and the higher of the ongoing change of power poles, designed to provide a comfortable living standard, due to the dying of all sorts due to needs, especially the needs of first necessity.

In such circumstances it is increasingly clear that the human factor can be exploited like any other „wealth" discovered by the powerful, who are individuals devoid of any trace of conscience or remorse and hunt any opportunity on intuited expected, caused or unpredictable.

And everywhere this picture, overlapping religious or cultural fanaticism of some individuals who declares himself „superior" and who harbor a global uniformity, by any means and at any cost.

## Cohabitation and Engagement in the View of Romanian Civil Code

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**Keywords:** cohabitation, engagement, living together, agreement of will, union, legal freedom, promise.

In the view of the Civil Code, cohabitation is a stabilizing union of the relationships between a man and a woman, with the following features: the union for a common life between a man and a woman; legal freedom to pursue a future marriage.

Cohabitation is, therefore, the act of living together of a man and a woman for a relatively long period of time. Engagement is regulated by Article 266 of the New Civil Code, as a promise to each other that ends in an agreement of will of a man and a woman in order to conclude a marriage.

This study aims to highlight the analysis of the two forms of cohabitation between a man and a woman: cohabitation and engagement that were not regulated in the previous legislation. We also show that the two forms of cohabitation are not legally regulated, but they represent an important step, prior to entering into a future marriage.

## Issues on the Institution of Family between Tradition and Modernism

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**Keywords:** family, traditional, individualism, flexibility, universalism

Over time, due to the influence of social and economic factors, the institution of family has undergone various changes and transformations in order to adapt itself to the new conditions of social cohabitation. The family's functions have a particular influence upon family and social relationships. The traditionalist and the modern family are self-evident models of effective existence and accomplishment of all goals of the social, economic, basic cell of society.

The paper approaches aspects related to the institution of traditional and modern family.

## The People's Advocate Institution – A Warrantor of the Civil Rights Observance in Romania

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**Keywords:** Ombudsman, People's Advocate, civil rights, protect, institution

Ever since the fall of the Iron Curtain, countries - that before 1898 shared the same fate of being under a communist regime, which had, for some, a more human face while for others wore an iron mask, depending on how much their rulers understood to oppress their peoples - have known changes at all levels. These changes impacted differently on countries in East Europe. Romania, in its turn, has undergone changes, some imposed, some assumed so that it can enter Europe. The legal system in Romania has been completely reformed, new institutions, meant to ensure the observance of law and civil liberties, appeared.

The paper approaches the issue of the institution of People's Advocate in Romania settled up after Romanian legislation has been brought into compliance with community regulations.

## The European Convention on Human Rights: Achievements of the Past and Challenges of the Unpredictable Future

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**Keywords:** European Convention on Human Rights; European Court of Human Rights; European Commission of Human Rights; challenges; crisis; reform.

Signed on 5 November 1950, in the sumptuous architectural setting of the Barberini Palace, the European Convention for the Protection of Human Rights and Fundamental Freedoms has successfully passed the most difficult test: the test of time. It arose out of the ashes of World War II, crystallized itself around the idea of a collective pact against totalitarianism, and then slowly but surely evolved into a genuine continental bill of rights, as some of its founding fathers had aspired.

Undoubtedly, this success story could not have been written without the contribution of the two institutions entrusted with the task of interpreting and applying the elusive provisions of the Convention: European Court of Human Rights and the former European Commission of Human Rights. Together, they managed to develop an impressive body of case law and establish guiding principles that have revolutionized the European legal environment forever.

However, the halcyon days of yore are long gone, and for nearly two decades the Convention system is experiencing a growing crisis, under the heavy burden of an avalanche of individual petitions. The major reform brought by the entry into force on 1 November 1998 of Protocol No. 11 has proved to be full of pitfalls for the unwary, leading to unacceptable delays in proceedings and to a significant dilution of jurisprudence, in a heterogeneous “espace juridique” which stretches from Reykjavik in the North Atlantic to Vladivostok – deep in the frozen heart of Siberia – and covers no less than forty-seven sovereign nations.

Struggling to overcome the Sisyphean task of rolling the boulder uphill, the Strasbourg Court has tried to give more abstract rulings and formulate applicable uniform standards in more general terms, aggrandizing its constitutional role as guarantor of European public order, a prerogative which attracted virulent reactions from the ones still nostalgic for the old nationalist rhetoric.

In the following paragraphs we highlight some of the key elements that have contributed to this success story, followed by a more critical overview of the actual European human rights framework.

### The Individual Human Rights and the State – Contemporary Challenges

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**Keywords:** individual rights, human being, fundamental rights, state, private life.

Since ancient times people have felt that each of them has a number of rights to be recognized by everyone else. The basis of this recognition is the natural law, an old idea, which was first mentioned in the philosophical writings of the ancient Greece and Rome, then resumed by the Natural Law School, with its leading representative - Hugo Grotius.

After a troubled period of history, the human rights are valued during the French Revolution and then during the War of Independence of the United States of America. The enforcement of the two Declarations is connected to these two historical events, the two legal papers being related to a common source – the Natural Law.

After the 19th century, the idea of fundamental human rights gains even greater powers, their existence being interrupted in only two countries governed by totalitarian regimes - of right or left orientation. Simultaneously, countries that experienced a normal historical development, without non-democratic regimes being imposed by any political minority, laid the foundations of the international instruments of human rights, imposing, however, such levers in their own legal systems.

After the fall of the totalitarian regimes in Europe, and based on this very fact, the human rights knew a real renaissance, in the contemporary period of time, several generations being identified, and becoming a real necessity the protection of their own citizens and the protection of the foreigners in a territory other than the one of the State whose nationality they have. Finally, in order to achieve efficient and effective protection supranational courts were created, whose purpose is to check the relationship between the state and the individual, as regards the following of the fundamental rights of the latter one.

## Competition Law - Branch of Commercial Law

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**Keywords:** branch of law, commercial law, competition law, economic market, unfair competition.

The evolution and the economic and social diversify resulted, in the course of time, through a seemingly contradictory process, in the emergence of new branches of law, Competition law included, which are likely to become ever more increasingly "satellite" disciplines, whose purpose it is to ensure "the free play of the market by controlling and regulating economic concentrations and sanctioning certain unfair behavior of economic entities".

In the Romanian legal literature, some authors, besides using the phrase "law of commercial competition," also highlight the fact that this is a representative institution of economic law, empowered to chastise perforce social and economic phenomena characterized by disorder, selfishness and antagonism in the framework of private commercial initiatives.

In this study we aimed to make a summarizing exposition on the development of commercial law issue and of the competition law component.