

ARGUMENT

KNOWLEDGE HORIZONS - ECONOMICS

The magazine **KNOWLEDGE HORIZONS-ECONOMICS** intends to become a top lance of spirituality within the „Dimitrie Cantemir” Christian University and not only, by publishing the best results of individual and collective scientific research of its own professors and by being open to other universities inland and abroad.

The magazine aims at becoming a forum of information and ideas from theory to practice in all fields of activity, but mainly for inter and multidisciplinary research, innovation and applicability.

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„KNOWLEDGE HORIZONS – ECONOMICS”

Papers presented with the occasion of the following conferences:

- Annual Scientific National Conference on
**“THE FISCAL POLICY OF ROMANIA AND ITS IMPACT ON THE DEVELOPMENT
OF THE ROMANIAN SOCIETY”**
6th Edition, of the Institute of Multidisciplinary Scientific Research, February 2019,
organized by the „Dimitrie Cantemir” Christian University

- Annual Scientific National Conference on
“CONJUNCTURE AND NEW TRENDS IN THE ECONOMIC DEVELOPMENT”
8th Edition, of the Institute of Multidisciplinary Scientific Research, March 2019,
organized by the „Dimitrie Cantemir” Christian University

- Annual Scientific National Conference with International Participation on
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ABSTRACTS
KNOWLEDGE HORIZONS - ECONOMICS, Volume 11, Issue 3 / 2019

❖ **Remarks Referred To The Rates Of Profitability As Relative Expression Of Profit**

Ion Gr. IONESCU

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Abstract: It is known that, fundamentally, for any economic agent, the first and most important goal is maximizing profits. In order for the managers to have self-control and control, in the activity of the company, by survey, or periodically, they can carry out some calculus, on profitability, using some parametric, called rate of profitability. There are other methods. In our study, we opted for the first variation, it seemed to be closer to the truth and to the possibility of comparison, between parameters and their interpretation, for the prospective actions and activities of the economic organization.

Key words: Rates, Profitability, Profit, Liquidity

JEL Codes: G12

❖ **The Quantitative Evolution Of Privately Administered Pensions In Romania**

Roxana Liliana IONESCU

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Abstract: An important aspect of our active life is the concern for the future, respectively for old age. The state is actively involved in this field through the social insurance system in Romania. This system includes the state pension and the privately administered state pension. This paper aims to present an evolution of the privately administered state pension.

Key words: pension system, private pensions, fund managers

JEL Codes: H55, H75, J32

❖ **Some Remarks About Intermediaries Management In The International Trade Of Commodities**

Oana BOCANETE

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Abstract: Our article wants to highlight that the role and position of the intermediaries has not diminished, more so, that there is a need for the segment of activity that they carry out their activity, a segment that must become more solid and more secure, by increasing the efficiency of their work. Also, we considered, to show that in the relations between the exporting producer and the commercial intermediary, as well as the functions performed by the intermediary, we can highlight several types of commercial-intermediary operations: resale, commission and the operations performed by the agents, traders and brokers. In article are reflected also, particularities of the activity of different types of intermediaries. Their multitude is an additional proof, that the intermediaries represent an economic force, which must be used efficiently.

Key words: intermediate, change, broker, trade, freight

JEL Codes: F13

❖ **How Financial Function Determines The Corporation Values Growth**

Ion Gr. IONESCU

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Abstract: The corporate environment and the corporation are considered to be the most complex and representative entities of the complicated economic and financial world and are always treated with seriousness. In our article, we deal with a matter that is treated as a backbone for all those interested, like a red thread - seen or unseen, which has consequences in the joint stock company or in the autonomous direction. We refer to the financial function, able to influence the capital, the behavior of the whole staff, the dynamics of the financial flows, the culture of the corporation and which, in particular, produce mutations in the increase of the value of the corporation as a whole.

Key words: financial function, value corporation, financial flow, monetar flow

JEL Codes: G30

❖ **The Impact Of Terrorism On The North African Business Environment**

Florentina-Ştefania NEAGU

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Abstract: International cooperation is the best way to effectively tackle a threat that we can no longer answer from an exclusively national perspective. In this regard, the main international organizations have assumed the fight against terrorism as one of their fundamental tasks. North African states defend a global approach to international counterterrorism strategies, so that this threat is addressed in all its dimensions, including the factors that lead to radicalization and violent extremism

Key words: business environment, economy, risks, terrorism, terrorist

JEL Codes: M41

❖ **The Incidence Of Taxation On The Decisional Act Of The Company**

Oana BOCANETE

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Abstract: Taxation problems are not interesting for anyone and they often produce unpleasant moments, however, they are extremely well addressed, because, finally, every entity must pay a certain amount of money, on behalf of the state, which represents a major issue. From this point of view, our work is considered serious and we want it to be useful and pragmatic, to be a useful species for those who want to know more in detail, some aspects of taxation and its application. Basically, our research is an experimental one and we used as methods of approaching the theme, the experimental method, which has as tools: the method of information processing, the method of information interpretation, the deductive method and the explanatory method

Key words: taxation, decision act, enterprise costs, financial policy

JEL Codes: G32, G23

❖ **Actions And Steps Necessary For The Transition To E-Commerce And For Its Specific Systems Development**

Alexandru BURDA

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Abstract: To use specific electronic commerce applications and benefit from its advantages, companies need information, a specific infrastructure and appropriate support services. The specific e-commerce activities can be carried out and its applications can be used, through its infrastructure meaning computer technology, software and networks used in e-commerce. Implementing these components requires from companies superior management abilities to plan, organize, motivate, set strategy and reshape processes so as to optimize their business, using models and e-commerce strategies.

Key words: commerce, e-commerce, e-business, systems

JEL Codes: A14

❖ **Management Functions In Atypical Situations**

Lilia ŞTEFAN ŞARGU

PhD Lecturer, University of European Studies, Republic of Moldova

Abstract: The management of atypical situations is emerging as a new direction of management science in which the subject of concerns is the unforeseen situation. Each activity effectively has a purpose, principles, functions, methods and methodology, area of application. Outlining the functions of managing atypical situations is an anticipated action for argumentation, but also based on the sense of management and the role for society and economic mechanisms.

Key words: management, atypical situation, planning, solution, coordination, monitoring, control

JEL Codes: G32, M11, M12

❖ **The Content Of The Private Finances From Theory To Practice**
Ion Gr. IONESCU

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Abstract: *To explain or solve any problem, there is a path, from theory to practice. In our study, we focused on the subject of private finance, because it is a chapter of great actuality and because in the economic-financial activity, from the smallest and weakest economic agents to the corporate giants, nobody ever he can do and do nothing without the leverage called private delights. In companies that are respected, they are serious and have tradition, culture and experience, for increased efficiency, the theory of practice has been merged, in a balanced ratio depending on the stage traveled. In our nocturnal study, we consider this aspect that we consider essential. There will always be a road, from theory to practice, and the winners will be those who will keep in mind both.*

Key words: private finances, financial theory, financial policy, financial practice
JEL Codes: G32

❖ **Dynamics Of Road Tax In The Republic Of Moldova**
Cernavca OLESEA

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Abstract: *The road toll system in the Republic of Moldova is branched into seven major groups. In this research is represented a scheme of the road tax system in the republic. One of the groups of this system: road use taxes by motor vehicles registered in the Republic of Moldova was analyzed in dynamics for the years 2009-2019, this being the main object of the research. The dynamics of these taxes is important for a further analysis of the state economy and for the formulation of eloquent conclusions for their reduction in certain tariff positions.*

Key words: vehicles, taxes, system, roads, drive
JEL Codes: LC02, H39

❖ **Specificity Of The Contract And The Obligation To Contract With Professionals According To The Civil Code Of The Republic Of Moldova**

Mariana Rodica Țirlea

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Abstract: *The contract represents the source of civil obligations. It is the freely agreed document concluded between legal persons or natural persons on the basis of an agreement, freely agreed by the parties and which becomes mandatory. The contract is enforceable by law. As a result, this implies transparency, information and reporting to the Civil Code regulations regarding contracts. The conclusion of the contract involves the preparation of quality documentation to support it, containing the definition of the notions and concepts inserted in the contract.*

Key words: tax evasion, management, fiscal measurements, fiscal law
JEL Codes: K12, L14, M55