MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by MINISTRY OF FINANCE

ISSN 1582-9774

Chief editor:

Andreea Gabriela Chendi

Editorial staff:

Iulian Ardeleanu Monica Avram Monica Bizon Marioara Diaconescu Camelia Dobîndă Doru Petru Dudas Alexandra Lazăr Ciprian Teodor Mihăilescu Mirela Păunescu **Gheorghita Toma**

Issue's Manager:

Florentina Stancu

Editor:

16 Libertății Blvd., 5 Bucharest, 050706

Editorial office:

14 Libertătii Blvd., 5 Bucharest, 3rd floor, 050706 **Phone:** 021 313 35 60 Phone/Fax: 021 313 35 53 E-mail: revista.finante@mfinante.gov.ro www.mfinante.gov.ro

CIF 4221306 Account no.: RO94TREZ70020E330800XXXX **Activity of Treasury** and Public Accountancy of Bucharest

Printed by: SELADOCOM, Brăila

SUMMARY No. 2 - 2021

Alexandrina Teodora Borfoaia, Geanina Iulia Boţoteanu (Rădăcină)
Luminiţa lancu-Tomşa
Alin Dobre
Bogdan Târlea
Attila György
Ligia Badea
Sorin Cristian Niţă
Nicolae Mihăilescu, Cristina Burghelea, Geanina Iulia Boţoteanu (Rădăcină)

The INDACO systems legislative database has been consulted when editing the articles. www.indaco.ro Phone/Fax: 021.311.97.11; 0758.070.077

E-mail: vanzari@indaco.ro

The authors are fully responsible for both scientifical and legal points of view, for the content of the articles signed and published in this magazine.