issued by MINISTRY OF PUBLIC FINANCE

# MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

#### ISSN 1582-9774

**Chief editor:** Andreea Gabriela Chendi

#### **Editorial staff:**

Monica Avram Monica Bizon Mihai Brăgaru Marioara Diaconescu Camelia Dobîndă Laurentiu-Ion Dodocioiu Doru Petru Dudas Ion Ghizdeanu Alexandra Lazăr Ciprian Teodor Mihăilescu Gheorghița Toma

## Issue's Manager: Sebastian Iordache

### **Editor:**

16 Libertății Blvd., 5 Bucharest, 050706

#### **Editorial office:**

2-4 Cristian Popișteanu St., 1 Bucharest, 4th floor, 010024 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. 1 - 2019

Share capital – accounting monography
loana Mociar
Ildiko Fogarasi (Nagy), Imola-Maria Fekete
Sebastian lordache
Florina Georgeta Stanciu
Arina Dragodan
Adriana Ion
Daniela Barbu
Taxpayer page

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.