# MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by Ministry of Public Finance

#### ISSN 1582-9774

#### **Chief editor:**

Andreea Chendi

#### **Editorial staff:**

Tanţi Anghel
Ion Croitoru
Camelia Dobândă
Doru Petru Dudaş
Ion Ghizdeanu
Doina Ilie
Alexandra Lazăr
Mălina Marica
Georgeta Petre
Maria Popescu
Gheorghiţa Toma
Mariana Vizoli

#### Issue's Manager:

Florentina Stancu

#### **Editor:**

17 Apolodor St., 5 Bucharest 050741

#### **Editorial office:**

2-4 Cristian Popişteanu St., 1 Bucharest, 4<sup>th</sup> floor, 010024 **Phone:** 021 313 35 60

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

Printed by: CONPHYS SRL, Rm. Vâlcea

## SUMMARY MAY 2015

#### Alexandrina Teodora Borfoaia

The disclosure of information in the notes to the annual
financial statements by operators
Adriana Ion
The fiscal record - a means of tracking and recording
of financial discipline of taxpayers
Arina Dragodan
Bad faith, "sine qua non" for joint liability
- national tax law 15
Manuela Chiorean
Social insurance pensions under ESA 2010 -
new principles, new concepts and main characteristics 21
Vasile Radu Pop
The social contributions
Georgeta Pipelea
Promoting in international marketing 56
Taxpayer page
Questions and answers

### **LEGISLATIVE SUPPLEMENT**

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.