# MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by Ministry of Public Finance

#### ISSN 1582-9774

#### **Chief editor:**

Andreea Chendi

#### **Editorial staff:**

Tanţi Anghel
Ion Croitoru
Marioara Diaconescu
Camelia Dobândă
Doru Petru Dudaş
Ion Ghizdeanu
Doina Ilie
Alexandra Lazăr
Georgeta Petre

#### Issue's Manager:

Gheorghiţa Toma Mariana Vizoli

Daniela-Rodica Ilie

#### **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 NOVEMBER - DECEMBER 2015

Alexandrina Teodora Borfoaia Some aspects concerning the reporting by economic operators at 31 December 2015
Nicoleta Pavel Considerations on the application of International Financial Reporting Standards by some state-owned entities, in the Annex to the Order of Minister of Public Finance no. 666/2015
Marilena Gughea The accounting treatment of interest costs. Capitalisation of borrowing costs
Valentina Voinea Good practice guide in the managerial communication activity
Dumitru Oprean The organization and improvement of the decisional-informational system – the base of effective functioning of an entity
Arina Dragodan Institutional mediation and tax Ombudsman for the amicable settlement of disputes in tax matters and increased voluntary compliance – comparative law approach
Nicolae Grigorie, Vasile Radu Pop Delayed taxation
Bogdan Târlea Considerations regarding possible violations of the rules governing public procurement in the European funds for rural development by creating artificial conditions
Constanța Albu Taxation of waste deposited – a possible solution to reduce pollution
Cristiana Dumitru The management and career development by training and retraining
*** The indicator of materials published within the Public Finance and Accountancy Magazine in 2015

### **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.