

MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by Ministry of Public Finance

SUMMARY JANUARY 2014

Recognized The National
University Research Council
type "C"

ISSN 1582-9774

Chief editor:
Andreea Chendi

Editorial staff:
Lăcrămioara Alexandru
Tanți Anghel
Camelia Dobândă
Marcel Ghiță
Doina Ilie
Alexandra Lazăr
Mălina Marica
Georgeta Petre
Paul Soviani
Gheorghita Toma
Mariana Vizoli

Issue's Manager:
Florentina Stancu

Editor:
17 Apolodor St., 5 Bucharest
050741

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.ro
www.mfinante.ro/presa/publicatii

CIF RO4505537
Account no.:
RO25TREZ7005003XXX000105
Activity of Treasury
and Public Accountancy
of Bucharest

Printed by:
CONPHYS SRL, Rm. Vâlcea

Monica Avram

The valuation and accounting of financial investments 3

Alexandra Ioana Man

Balance sheet - summary of information flows
of the entity 9

Rodica Ciofliceanu

Income taxation of individuals from association
without legal personality - declarative obligations 18

Adriana Ion

Tax treatment of income from rent 22

Marcel Ghiță

Internal audit planning 27

Bogdana Ciobanu

The transfers of budget appropriations and
commitment - legislative changes 40

Daniela Crețu, Adrian Vintilescu Belciug

Considerations on budgetary staff salaries in 2014 43

Arina Dragodan

Reorganization of tax administration in the context
of regionalization in Romania.
Comparative analysis of the French tax system 47

Bogdan Târlea

Considerations on the effects of insolvency proceedings
on beneficiaries of EU funds 58

Taxpayer page

Questions and answers 62

LEGISLATIVE SUPPLEMENT

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