MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by Ministry of Public Finance

Recognized The National University Research Council type "C" ISSN 1582-9774

Chief editor:

Andreea Chendi

Editorial staff:

Lăcrămioara Alexandru Tanţi Anghel Camelia Dobândă Marcel Ghiţă Doina Ilie

Alexandra Lazăr Mălina Marica Georgeta Petre Paul Soviani 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, 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

SUMMARY - MARCH 2012

Alina Cristina Diaconu Accounting treatment for investments subsidies
Vasilica Vîlcu Exigencies concerning the information on fiscal nature of the contributors
Adela Safta Profitabilities through the 2% application from the salary gain
Nicolae Terci, Carmen Mogoiu The analysis of employees' structure into the public finance's system
Maria Gheorghian, Marcel Ghiţă The level of corporative governance's benchmark
Bogdan Titus Corondan The impact of liabilities structure over the fiscal effort – study case
Cristian Marinescu The Romania' advantages and disadvantages of adherence to Euro Zone
Gabriela Aurelia Teodorescu Competition policy in the European Union and European Commission role
Adriana Ion Report of contravention – consequences of violating mandatory mentions
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.