EPUBLIC FINANCE EAND ACCOUNTANCY

Alina Crictina Diaconu

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
Nicolae Craiu
Camelia Dobândă
Marcel Ghiţă
Doina Ilie
Alexandra Lazăr
Mălina Marica
Georgeta Petre
Paul Soviani
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

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

Printed by: Qual Media Group Ltd.

SUMMARY - MAY 2011

Aspects concerning at the elaboration and the deposition of the accounting reporting
Alexandrina Teodora Borfoaia Uncertainties accounting measurement - parallel between contingent liabilities and provisions
Anca Ramona Mîţ The analysis of budget execution account to public institutions 11
Rodica-Elena Olariu Cash flows statements presentation of operating activities 14
Alin Dobre The consideration of macroeconomic forecast for the economic policy
Adriana Ion Juridical, fiscal and accountant condition of foreign companies' representatives in Romania
Daniel Bordeiu Fiscal condition applicabled the income from wages and trated as wages for work performed abroad made
Iuliana Amariei Specific procedural aspects of the action based on art. no. 138 in Law no. 85/2006
Tiberiu Tudoran senior, Tiberiu Tudoran junior Methodological guidance on the audit of management system and control of programs financed from structural and cohesion funds
Monica Buga (Stancu) Audit and assurance in financial reports - history and perspectives, national and international
Andrei Mihai Sectoral Operational Programme Environment - Major Axis 1 "Widening and modernization of water and residual water systems"
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.