MAGAZINE

PUBLIC FINANCE AND ACCOUNTANCY

issued by MINISTRY OF FINANCE

ISSN 1582-9774

Chief editor: Andreea Gabriela Chendi

Editorial staff:

Iulian Ardeleanu
Monica Avram
Monica Bizon
Marioara Diaconescu
Camelia Dobîndă
Doru Petru Dudaș
Emilia Iordache
Alexandra Lazăr
Ciprian Teodor Mihăilescu
Gheorghița Toma

Issue's Manager: Sebastian lordache

Editor:

16 Libertății Blvd., District 5 Bucharest, 050706

Editorial office:

44 Mircea Vodă Blvd., District 3 Bucharest, 8th floor, 030669

Phone: 021 313 35 60 Phone/Fax: 021 313 35 53 E-mail:

revista.finante@mfinante.gov.ro www.mfinante.gov.ro

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

Printed by: SC New RDT SRL, Bistriţa

SUMMARY No. 5 – 2022

Arina Dragodan	
Orlando Surugiu-Pânzaru	14
Sebastian lordache	17
Niculina Matei	22
Nicolae Mihăilescu	30
Nadia Marcela Paşca	41
Claudia-Florina Botar	16
Dragoş Ionuţ Vişan	52
Georgeta Stoica	55
Bogdan Târlea	30
on the companies – pointing out notions "affiliated companies" and "a group of persons acting in concert" (Part I)	,,

The INDACO systems legislative database has been consulted when editing the articles.

www.indaco.ro
Phone/Fax: 021.311.97.11; 0758.070.077

E-mail: vanzari@indaco.ro

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.