# 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 lordache
Alexandra Lazăr
Ciprian Teodor Mihăilescu
Gheorghita Toma

### **Issue's Manager:** Florentina Stancu

#### **Editor:**

16 Libertății Blvd., 5 Bucharest, 050706

#### **Editorial office:**

14 Libertății Blvd., 5 Bucharest, 3rd floor, 050706 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

services

**Printed by:** SC New RDT SRL, Bistriţa

## **SUMMARY No. 2 – 2022**

Arina Dragodan  Communication through advertising of the fiscal administrative act – legal regulation and judicial practice (Part I)	3
Orlando Surugiu-Pânzaru	16
Alin Dobre, Anca Ionaș Challenges of the multiannual financial framework 2021-2027	21
Alexandra Frăţilă	27
Nicoleta Claudia Aurică, Tamara-Maria Nae	31
Felicia-Elena Succurro	36
Anca Ochişor	41
Ancuţa-Nicoleta Perţa  Banking risk management. Risks specific to electronic banking	52

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.