



ALEXANDRU IOAN CUZA UNIVERSITY OF IASI
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION



VIIth International Conference

**Globalization and Higher
Education in Economics and
Business Administration**

GEBA 2013

PROGRAMME

October 24-26, 2013
Iași, România

PROGRAMME COMMITTEE

Professor Dinu AIRINEI, Alexandru Ioan Cuza University of Iași
Professor Vasile COCRIȘ, Alexandru Ioan Cuza University of Iași
Professor Christian CORMIER, Université de Poitiers, France
Professor Marin FOTACHE, Alexandru Ioan Cuza University of Iași
Professor Iuliana GEORGESCU, Alexandru Ioan Cuza University of Iași
Professor Mircea GEORGESCU, Alexandru Ioan Cuza University of Iași
Professor Bogdan GHILIC-MICU, Academy of Economic Studies, Bucharest
Professor Vasile IȘAN, Alexandru Ioan Cuza University of Iași
Professor Seyed MEHDIAN, University of Michigan-Flint, U.S.A.
Professor Gabriela MEȘNIȚĂ, Alexandru Ioan Cuza University of Iași
Professor Dumitru MIRON, Academy of Economic Studies, Bucharest
Professor Alexandru MINEA, Université d'Auvergne, France
Professor Pavel NĂSTASE, Academy of Economic Studies, Bucharest
Professor Ștefan NIȚCHI, Babeș-Bolyai University, Cluj Napoca
Professor Mihaela ONOFREI, Alexandru Ioan Cuza University of Iași
Professor Dumitru OPREA, Alexandru Ioan Cuza University of Iași
Professor Luis PALMA MARTOS, University of Seville, Spain
Professor Carmen PINTILESCU, Alexandru Ioan Cuza University of Iași
Professor Marilen PIRTEA, West University of Timișoara
Professor Ion POHOAȚĂ, Alexandru Ioan Cuza University of Iași
Professor Adriana PRODAN, Alexandru Ioan Cuza University of Iași
Professor Rena RAVINDER, Polytechnic of Namibia, Namibia
Professor Constantin SASU, Alexandru Ioan Cuza University of Iași
Professor Victoria SEITZ, California State University, United States of America
Professor Ovidiu STOICA, Alexandru Ioan Cuza University of Iași
Professor Giovanni VERGA, Università degli Studi di Parma, Italy
Professor Adriana ZAIȚ, Alexandru Ioan Cuza University of Iași
Professor Dumitru ZAIȚ, Alexandru Ioan Cuza University of Iași
Associate Professor Costel ISTRATE, Alexandru Ioan Cuza University of Iași
Associate Professor Mihai MUTAȘCU, West University of Timișoara

ORGANIZING COMMITTEE

Professor Dinu AIRINEI – President of the Organizing Committee
Professor Vasile COCRIȘ
Professor Florin DUMITRIU
Professor Mircea GEORGESCU
Professor Mihaela ONOFREI
Professor Carmen PINTILESCU
Professor Ion POHOAȚĂ
Professor Constantin SASU
Professor Ovidiu STOICA
Professor Adriana ZAIȚ
Associate Professor Costel ISTRATE
Associate Professor Danut JEMNA
Associate Professor Cristian POPESCU
Associate Professor Teodora ROMAN
Lecturer Alin Marius ANDRIEȘ
Lecturer Bogdan CĂPRARU
Lecturer Andreea IACOBUȚĂ
Lecturer Daniela VIORICĂ
Assistant Lecturer Mircea ASANDULUI
Research Assistant Dan LUPU

SECRETARIATE

PhD candidate Delia DIACONAȘU
PhD candidate Oana SOCOLIUC
PhD student Mihaela DAVID
PhD student Alexandru MAXIM
PhD student Iuliana TOMULEASA

CONFERENCE LOCATION

*Alexandru Ioan Cuza University of Iași,
Faculty of Economics and Business Administration*

*Lăpușneanu Street no.14, Iași, Romania
4th and 5th Floors*

CONFERENCE SECTIONS

Section 1: Higher Education: Trends, Challenges and Emerging Opportunities

Chairman: Professor Adriana PRODAN

Section 2: Social, Economic and Political Dimensions of the Global Crisis: Implications for European Union

Chairman: Professor Ion POHOAȚĂ

Section 3: Cycles, Crises and Global Economy

*Chairmans: Professor Giovanni VERGA
Associate Professor Cristian POPESCU
Lecturer Andreea IACOBUȚĂ*

Section 4: Quantitative Analysis under Global Challenges

*Chairmans: Professor Ion PÂRȚACHI
Associate Professor Dănuț JEMNA
Lecturer Daniela VIORICĂ
Assistant Lecturer Mircea ASANDULUI*

Section 5: Globalization and Business Information Systems

*Chairmans: Professor Marin FOTACHE
Professor Mircea GEORGESCU*

Section 6: Impact of Globalization on Finance and Banking

Chairmans: Professor Seyed MEHDIAN
Professor Alexandru MINEA
Professor Ovidiu STOICA
Associate Professor Bogdan CĂPRARU
Associate Professor Angela ROMAN

Section 7: Global Context of Financial and Accounting Reporting

Chairmans: Professor Iuliana GEORGESCU
Professor Marilena MIRONIUC

Section 8: Marketing within the Triad: University - Business Environment – Society

Chairman: Professor Constantin SASU

Section 9: Globalization and Sustainable Development - Challenges and Trends in Organizational Management, Services and Business Communication

Chairmans: Professor Dumitru ZAIT
Associate Professor Adriana MANOLICĂ

PROGRAMME

OCTOBER 24, Thursday

8 ⁰⁰ -10 ⁰⁰	Registration
10 ⁰⁰ -13 ⁰⁰	Plenary Session - Conference Opening
13 ⁰⁰ -14 ³⁰	Lunch – <i>Hotel Akademos</i>
14 ³⁰ -16 ⁰⁰	Parallel Sessions
16 ⁰⁰ -16 ¹⁵	Coffee Break
16 ¹⁵ -17 ⁴⁵	Parallel Sessions
17 ⁴⁵ -18 ⁰⁰	Coffee Break
18 ⁰⁰ -19 ³⁰	Parallel Sessions
20 ⁰⁰	Reception – <i>Hotel Akademos</i>

OCTOBER 25, Friday

9 ³⁰ -11 ⁰⁰	Parallel Sessions
11 ⁰⁰ -11 ³⁰	Coffee Break
11 ³⁰ -13 ⁰⁰	Parallel Sessions
13 ⁰⁰ -14 ³⁰	Lunch - <i>Hotel Akademos</i>
14 ³⁰ -16 ⁰⁰	Parallel Sessions
16 ⁰⁰ -16 ¹⁵	Coffee Break
16 ¹⁵ -17 ⁴⁵	Parallel Sessions
20 ⁰⁰	Gala Dinner – <i>La Castel Restaurant</i>

OCTOBER 26, Saturday

8 ⁰⁰	Social Programme
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DETAILED PROGRAMME

OCTOBER 24, Thursday

8⁰⁰-10⁰⁰ Registration

10⁰⁰-13⁰⁰ Plenary Session - Conference Opening
Room 502

Professor Dinu AIRINEI, Dean of the Faculty of Economics and
Business Administration, Alexandru Ioan Cuza University of Iași
Opening Address

Professor Vasile IȘAN, Rector of the Alexandru Ioan Cuza
University of Iași
Welcoming Address

Professor Pascal SALIN
Université Paris-Dauphine, France
*Diversity and coordination: From the firm to economic
integration*

Professor Mark J. PERRY
University of Michigan – Flint, U.S.A.
*Navigating the U.S. Economic Recovery and The Case
for Optimism*

13⁰⁰-14³⁰ Lunch – Hotel Akademos

14³⁰-16⁰⁰ Parallel Sessions

Room 402, 4th floor

Section: Cycles, Crises and Global Economy

Chairman: Professor Giovanni VERGA

1. GENDER INEQUALITY AND EMIGRATION: PUSH FACTOR OR SELECTION PROCESS?

Thierry BAUDASSE

Remi BAZILLIER

Discussant: Presenter of paper no. 5

2. ASSESSING The MAGNITUDE OF GLOBALIZATION-INDUCED TECHNOLOGY FLOWS IN EXPANDED-EU SAMPLE: A MULTI-CHANNEL APPROACH

Paula PUSKAROVA

Discussant: Presenter of paper no. 1

3. LEADERS AND FOLLOWERS IN THE BUSINESS CYCLE GAME. A CASE STUDY OF THE G-7

Silvia PALAȘCĂ

Elisabeta JABA

Discussant: Presenter of paper no. 2

4. ANALYZING OF CORRELATION OF KNOWLEDGE CAPITAL OF V4 COUNTRIES BY SELECTED FACTORS

Peter ĎURKA

Discussant: Presenter of paper no. 3

5. RECENT EVIDENCE ON FISCAL MULTIPLIERS

Jean-Louis COMBES

Alexandru MINEA

Lavinia MUSTEA

Discussant: Presenter of paper no. 4

Room 407, 4th floor

**Section: Marketing within the Triad: University -
Business Environment - Society**

Chairman: Professor Constatin SASU

1. DEMOGRAPHIC DETERMINANTS OF ENTREPRENEURSHIP
INTENTIONS. THE CASE OF ROMANIA

Constantin SASU

Luciana SASU

Discussant: Presenter of paper no. 5

2. RELEVANT ATTRIBUTES OF RENEWABLE ENERGY DEVELOPMENT IN
THE CASE OF ROMANIAN HOUSEHOLDS

Alexandru MAXIM

Discussant: Presenter of paper no. 1

3. THE IMPORTANCE OF THE PROFESSIONAL PERSONAL BRAND. THE
DOCTORS' PERSONAL BRAND

Florin Alexandru LUCA

Corina Ana Maria IOAN

Constantin SASU

Discussant: Presenter of paper no. 2

4. ATTRIBUTION THEORY - AN EXPLANATION FOR USING MAGIC IN
BUSINESS MANAGEMENT

Corneliu MUNTEANU

Ciprian CEOBANU

Bogdan-Tudorel CHIRU

Discussant: Presenter of paper no. 3

5. HOW RELIABLE ARE MEASUREMENT SCALES? EXTERNAL FACTORS
WITH INDIRECT INFLUENCE ON RELIABILITY ESTIMATORS

George URSACHI

Ioana HORODNIC

Adriana ZAIT

Discussant: Presenter of paper no. 4

Room 502, 5th floor

**Section: Higher Education: Trends, Challenges and
Emerging Opportunities**

Chairman: Professor Adriana PRODAN

**1. ACCESS TO HIGHER EDUCATION: INFLUENCES AND POSSIBLE
IMPLICATIONS**

Adriana PRODAN

Emil MAXIM

Irina MANOLESCU

Carmen Claudia ARUȘTEI

Alexandra Luciana GUȚĂ

Discussant: Presenter of paper no. 4

**2. THE IMPACT OF INFORMATION SOURCES ON THE QUALITY VALUES
PROMOTED IN ROMANIAN UNIVERSITIES**

Ramona – Diana LEON

Andrei – Ștefan NEȘTIAN

Panaite NICA

Discussant: Presenter of paper no. 1

**3. PRIORITY CHALLENGES AND DIRECTIONS IN THE FIELD OF
EDUCATIONAL POLICIES CORRELATED WITH CRIME IN ROMANIA**

Oana-Ramona LOBONȚ

Nicoleta Claudia MOLDOVAN

Ayhan KULOĞLU

Discussant: Presenter of paper no. 2

**4. DIFFERENT LENS IN APPROACHING THE RESPONSIBLE BUSINESS
CONCEPT. AN EXPLORATORY STUDY AMONG ROMANIAN TEACHERS OF
MASTER DEGREE PROGRAMS**

Daniela-Tatiana AGHEORGHIESEI CORODEANU

Gabriel CUCUTEANU

Discussant: Presenter of paper no. 3

16⁰⁰-16¹⁵ Coffee Break

16¹⁵-17⁴⁵ Parallel Sessions

Room 402, 4th floor

Section: Cycles, Crises and Global Economy

Chairman: Associate Professor Cristian POPESCU

1. CONCEPTUAL AND METHODOLOGICAL ASPECTS IN THE STUDY OF
REGIONAL DEVELOPMENT. THE CASE OF ROMANIA

Raluca Irina CLIPA

Dumitru FILIPEANU

Flavian CLIPA

Discussant: Presenter of paper no. 6

2. ROMANIAN FISCAL POLICY SUSTAINABILITY DURING FINANCIAL
CRISIS: A COINTEGRATION APPROACH

Adina DORNEAN

Dumitru-Cristian OANEAN

Discussant: Presenter of paper no. 1

3. G7 COUNTRIES – ADVOCATES OF THE GLOBAL BUSINESS CYCLE

Sebastian-Florian ENEAN

Silvia PALAȘCĂ

Claudiu ȚIGĂNAȘ

Discussant: Presenter of paper no. 2

4. THE ROLE OF ENERGY IN THE INTERNATIONAL TRADE

Gheorghe HURDUZEU

Maria-Floriana POPESCU

Discussant: Presenter of paper no. 5

5. THE VIRTUAL ENVIRONMENT AND THE ECONOMIC BEHAVIOR

Cristian POPESCU

Discussant: Presenter of paper no. 4

6. ROMANIANS' MIGRATION AND BEHAVIOR CHANGE

Cristian POPESCU

Discussant: Presenter of paper no. 5

Room 407, 4th floor

Section: Global Context of Financial and Accounting Reporting

Chairman: Professor Iuliana GEORGESCU

1. ANALYSIS OF THE IMPACT OF ADOPTING THE IFRS BY THE COMPANIES LISTED ON BVV

Iuliana Eugenia GEORGESCU

Loredana HUTANU TOMA

Mihai-Bogdan AFRĂSINEI

Discussant: Presenter of paper no. 2

2. ON THE IMPORTANCE OF ACCOUNTING INFORMATION FOR CAPITAL MARKET

Ludmila SOBOL

Florentin - Emil TANASA

Discussant: Presenter of paper no. 3

3. COMPREHENSIVE INCOME, A NEW DIMENSION IN PERFORMANCE MEASUREMENT AND REPORTING

Victoria FIRESCU

Discussant: Presenter of paper no. 4

4. THE PROGRESS OF XBRL IN EUROPE - PROJECTS, USERS AND PROSPECTS

Mihaela ENACHI

Ioan I. ANDONE

Discussant: Presenter of paper no. 5

5. ON THE TRANSLATION IN ROMANIAN OF IAS/IFRS

Costel ISTRATE

Discussant: Presenter of paper no. 6

6. MODELING RELATIONSHIP BOOKKEEPER – AUDITOR THROUGHOUT THE GAME THEORY

Florentin - Emil TANASA

Ludmila SOBOL

Discussant: Presenter of paper no. 1

Room 502, 5th floor

Section: Impact of Globalization on Finance and Banking

Chairman: Professor Alexandru MINEA

1. AN EXAMINATION OF THE INVESTORS' REACTION TO UNEXPECTED SHARP PRICE CHANGES: EVIDENCE FROM EQUITY MARKETS OF GULF COOPERATION COUNCIL COUNTRIES

Rasoul REZVANIAN

Rima TURK ARISS

Seyed M. MEHDIAN

Discussant: Presenter of paper no. 5

2. CREDIT RATIONING IN PRIVATE ITALIAN SMEs DURING THE PRESENT CRISIS: A BALANCE SHEET ANALYSIS

Maria-Gaia SOANA

Giovanni VERGA

Discussant: Presenter of paper no. 1

3. DOES MIGRATION AFFECT TAX REVENUE IN EUROPE?

Liliana HARDING

Mihai MUTAȘCU

Discussant: Presenter of paper no. 2

4. THE RELATIONSHIP BETWEEN OWNERSHIP STRUCTURE AND LEVERAGE FOR SPANISH SMEs

Gines HERNANDEZ-CANOVAS

Antonio MINGUEZ-VERA

Javier SANCHEZ-VIDAL

Discussant: Presenter of paper no. 3

5. IMPACT OF GLOBALIZATION ON THE CZECH BANKING

Tomáš HERYÁN

Discussant: Presenter of paper no. 4

17⁴⁵-18⁰⁰ Coffee Break

18⁰⁰-19³⁰ Parallel Sessions

Room 402, 4th floor

**Section: Social, Economic and Political Dimensions of
the Global Crisis: Implications for European
Union**

Chairman: Professor Ion POHOAȚĂ

1. INTERNATIONAL FINANCIAL INSTITUTIONS AND THE CURRENT
INTERNATIONAL CRISIS

Dragoș-Ionuț VIȘAN

Discussant: Presenter of paper no. 5

2. TURNING BRAIN DRAIN INTO BRAIN GAIN: EVIDENCE FROM
ROMANIA'S MEDICAL SECTOR

Irina BONCEA

Discussant: Presenter of paper no. 1

3. CHANGES IN THE GEOGRAPHICAL NETWORK OF INTERNATIONAL
TRADE DURING THE GLOBAL ECONOMIC CRISIS

Cristian SPIRIDON

Discussant: Presenter of paper no. 2

4. LATEST CHALLENGES IN EFFICIENCY CONVERGENCE IN BALKAN AND
BALTIC COUNTRIES

Mihăiță-Cosmin POPOVICI

Discussant: Presenter of paper no. 3

5. POSTING OF WORKERS: EUROPEAN MODEL FOR MOBILITY OF
HUMAN RESOURCES

Cătălin ȚACU

Discussant: Presenter of paper no. 4

6. CONSIDERATIONS REGARDING THE EXTERNAL PUBLIC AUDIT OF
REIMBURSABLE FUNDS

Emil LUNGEANU

Discussant: Presenter of paper no. 5

Room 404, 4th floor

Section: Globalization and Business Information Systems

Chairman: Professor Mircea GEORGESCU

1. HOW DOES BUSINESS INTELLIGENCE SOLUTIONS CAN STREAMLINE AND INFLUENCE TRANSPORT NETWORKS?

Antoniu Ovidiu BALINT

Mihaela TOMA

Discussant: Presenter of paper no. 6

2. CAN MULTIMEDIA DATABASE SYSTEMS BE USED IN E-INVOICING?

Andreea-Irina DAN

Discussant: Presenter of paper no. 1

3. DESIGNING SOFTWARE SOLUTIONS USING BUSINESS PROCESSES

Razvan Daniel ZOTA

Liviu CIOVICA

Discussant: Presenter of paper no. 2

4. WEB SO: FROM PRINCIPLES TO IMPLEMENTATION

Viorel IACOBAN

Discussant: Presenter of paper no. 3

5. RESTFUL WEB SERVICES IN JAVA

Diana NEAGU

Discussant: Presenter of paper no. 4

6. E-INVOICING IN THE CLOUD. SOME LEGAL AND ECONOMICAL ASPECTS

Andreea-Irina DAN

Dragoş Iulian COGEAN

Discussant: Presenter of paper no. 5

Room 502, 5th floor

Section: Impact of Globalization on Finance and Banking

Chair: Professor Seyed MEHDIAN

1. THE EUROPEAN CENTRAL BANK QUANTITATIVE POLICY AND ITS CONSISTENCY WITH THE DEMAND FOR LIQUIDITY

Sviatlana HLEBIK

Giovanni VERGA

Discussant: Presenter of paper no. 5

2. CONTAGION AND DYNAMIC CORRELATION OF THE MAIN EUROPEAN STOCK INDEX FUTURES MARKETS: A TIME-FREQUENCY APPROACH

Claudiu Tiberiu ALBULESCU

Daniel GOYEAU

Aviral Kumar TIWARI

Discussant: Presenter of paper no. 1

3. VALUE AT RISK PREDICTION: THE FAILURE OF RISKMETRICS IN PREVENTING FINANCIAL CRISIS. EVIDENCE FROM ROMANIAN CAPITAL MARKET

Dumitru-Cristian OANEA

Gabriela ANGHELACHE

Discussant: Presenter of paper no. 2

4. DO ROMANIAN COMPANIES FOLLOW PECKING ORDER FINANCING?

Marilen PIRTEA

Cristina NICOLESCU

Claudiu BOȚOC

Discussant: Presenter of paper no. 3

5. FINANCIAL CONSERVATISM: EVIDENCE FROM ITALIAN PRIVATE FIRMS

Marco BIGELLI

Juan Francisco MARTÍN-UGEDO

Javier SÁNCHEZ-VIDAL

Discussant: Presenter of paper no. 4

20⁰⁰

Reception – *Akademos Hotel*

OCTOBER 25, Friday

9³⁰-11⁰⁰ Parallel Sessions

Room 402, 4th floor

Workshop **From the piece of news to the economic analysis or how to write a high-quality paper for media**

Moderator: **Norel MOISE**

Editor in chief – Financial Market Magazine

Room 404, 4th floor

Section: Globalization and Business Information Systems

Chairman: *Professor Marin FOTACHE*

1. INFORMATION SYSTEMS ANALYSTS AND DESIGNERS.
ACADEMIC/RESEARCH SUPPLY VS. MARKET DEMAND

Marin FOTACHE

Georgiana OLARU

Viorel IACOBAN

Discussant: Presenter of paper no. 6

2. KEY LESSON FROM AN ERP POST-IMPLEMENTATION ANALYSIS

Victoria STANCIU

Andrei TINCA

Discussant: Presenter of paper no. 1

3. ENABLERS OF INFORMATION SECURITY CULTURE

Adrian MUNTEANU

Doina FOTACHE

Discussant: Presenter of paper no. 2

4. GLOBAL PERSPECTIVES ON ACCOUNTING INFORMATION SYSTEMS:
MOBILE AND CLOUD APPROACH

Claudiu BRANDAS

Ovidiu MEGAN

Otniel DIDRAGA

Discussant: Presenter of paper no. 3

5. SQL AND DATA ANALYSIS. SOME IMPLICATIONS FOR DATA ANALYSTS
AND HIGHER EDUCATION

Marin FOTACHE

Cătălin STRÎMBEI

Discussant: Presenter of paper no. 4

6. EXPERIMENTS AND RESULTS OF MODELING THE FINANCIAL DOMAIN
WITH UML

Vasile-Daniel PĂVĂLOAIA

Cătălin STRÎMBEI

Discussant: Presenter of paper no. 5

Room 407, 4th floor

Section: Quantitative Analysis under Global Challenges

Chairman: Professor Ion PÂRȚACHI

1. MONETARY POLICY – INSTRUMENT FOR MACROECONOMIC STABILIZATION

Ion PÂRȚACHI

Simion MIJA

Discussant: Presenter of paper no. 5

2. ECONOMETRIC ANALYSIS OF THE CAUSALITY RELATIONSHIPS BETWEEN ECONOMIC, POLITICAL AND SOCIAL GLOBALIZATION

Dorin JULA

Nicoleta JULA

Discussant: Presenter of paper no. 1

3. A MULTILEVEL ANALYSIS OF LIFE SATISFACTION IN CENTRAL AND EASTERN EUROPE

Roxana - Otilia – Sonia HRIȚCU

Discussant: Presenter of paper no. 2

4. GENDER EMPLOYMENT GAP IN EU BEFORE AND AFTER THE CRISIS

Elisabeta JABA

Ion PÂRȚACHI

Boris CHISTRUGĂ

Christiana Brigitte BALAN

Discussant: Presenter of paper no. 3

5. AN ECONOMETRIC MODEL OF THE CONFIDENCE IN INDUSTRY FOR THE EUROPEAN UNION COUNTRIES

Dorin JULA

Mariana GAGEA

Discussant: Presenter of paper no. 4

Room 502, 5th floor

Section : Impact of Globalization on Finance and Banking

Chairman: Professor Ovidiu STOICA

1. THE QUALITY OF BANK LOANS WITHIN THE FRAMEWORK OF GLOBALIZATION

Bogdan Florin FILIP

Discussant: Presenter of paper no. 5

2. WHICH IS THE PULSE OF ROMANIAN CORPORATE GOVERNANCE? – AN EMPIRICAL STUDY

Victoria STANCIU

Maria Alina CARATAȘ

Discussant: Presenter of paper no. 1

3. FINANCIAL RATIOS UNDER ALTERNATIVE EMPLOYEES' COMPENSATION. EVIDENCE FROM THE ROMANIAN LISTED COMPANIES

Sebastian LAZĂR

Discussant: Presenter of paper no. 2

4. DILEMMA: REGIONAL OR INTERNATIONAL INTERDEPENDENCIES IN CENTRAL AND EASTERN EUROPEAN STOCK MARKETS

Ovidiu STOICA

Delia-Elena DIACONAȘU

Oana Ramona SOCOLIUC

Discussant: Presenter of paper no. 3

5. A STENCIL FOR A BLACK-SCHOLES-MERTON-GARMAN GENERALIZED PDE

Tiberiu SOCACIU

Paul PASCU

Discussant: Presenter of paper no. 4

11⁰⁰-11³⁰ Coffee Break

11³⁰-13⁰⁰ Parallel Sessions

Room 402, 4th floor

**Roundtable Research Seminar in Accounting:
"Accounting, Financial Reporting and
Earnings Management"**

*Chair: **Associate Professor Costel ISTRATE***

*Paper presentation: **Earnings Manipulation: the Spanish Market
Case***

Alina Beatrice VLADU

*Babes-Bolyai University, Romania
Universitat Pompeu Fabra, Barcelona, Spain*

Oriol Amat SALAS

*Universitat Pompeu Fabra, Barcelona, Spain
Comision Nacional del Mercado de Valores, Spain*

Dan Dacian CUZDRIOREAN

Babes-Bolyai University, Romania

Room 407, 4th floor

Section: Cycles, Crises and Global Economy

Chairman: Lecturer Andreea IACOBUȚĂ

1. THE IMPACT OF THE ECONOMIC FREEDOM ON NATIONAL COMPETITIVENESS IN THE MAIN ECONOMIC POWER CENTRES IN THE WORLD

Gimia-Virginia BUJANĂ

Simona-Roxana ULMAN

Discussant: Presenter of paper no. 5

2. INSTITUTIONS, PREFERENCES AND PUBLIC POLICIES: THE CASE OF VOTING SYSTEMS AND REDISTRIBUTION

Daniel DUMA

Discussant: Presenter of paper no. 1

3. INTERNATIONAL COMPETITIVENESS, GROWTH AND SOCIO-ECONOMIC DEVELOPMENT IN INDIA

Irina-Elena GENTIMIR

Răzvan-Alexandru GENTIMIR

Discussant: Presenter of paper no. 2

4. THE EFFECTS OF HOARDING ON ECONOMIC GROWTH FROM THE PERSPECTIVE OF CAPITAL THEORY

Alexandru PĂTRUȚI

Discussant: Presenter of paper no. 3

5. REGIONALIZATION – THE EUROPEAN COUNTER-ATTACK TO THE MIGRATION PHENOMENON

Iuliana-Noemi BOMHER

Discussant: Presenter of paper no. 4

Room 502, 5th floor

Section: Impact of Globalization on Finance and Banking

Chairman: Associate Professor Angela ROMAN

1. THE IMPACT OF BANK-SPECIFIC FACTORS ON THE COMMERCIAL BANKS LIQUIDITY: EMPIRICAL EVIDENCE FROM CEE COUNTRIES

Angela ROMAN

Alina Camelia ȘARGU

Discussant: Presenter of paper no. 5

2. DETERMINANT FACTORS OF FIRM LEVERAGE: AN EMPIRICAL ANALYSIS AT IAȘI COUNTY LEVEL

Mihaela ONOFREI

Mihaela Brîndușa TUDOSE

Corneliu DURDUREANU

Sorin Gabriel ANTON

Discussant: Presenter of paper no. 1

3. AN EVALUATION OF THE ECONOMIC AND FINANCIAL CRISIS'S IMPACT ON LOCAL BUDGETARY AGGREGATES: THE ROMANIAN CASE

Florin OPREA

Irina BILAN

Discussant: Presenter of paper no. 2

4. PARLIAMENTARY IMM(P)UNITY

Mihaela ONOFREI

Sandra GRĂDINARU

Discussant: Presenter of paper no. 3

5. THE ANALYSIS OF CORPORATE GOVERNANCE IN ROMANIAN COMPANIES

Mihaela TOFAN

Ana-Maria BERCU

Elena CIGU

Discussant: Presenter of paper no. 4

13⁰⁰-14³⁰ Lunch - Hotel Akademos

14³⁰-16⁰⁰ **Parallel Sessions**

Room 402, 4th floor

Section: Global Context of Financial and Accounting Reporting

Chairman: Professor Marilena MIRONIUC

1. THE RELEVANCE OF FINANCIAL REPORTING ON THE PERFORMANCE OF QUOTED ROMANIAN COMPANIES IN THE CONTEXT OF ADOPTING THE IFRS

Marilena MIRONIUC

Mihai CARP

Ionela-Corina CHERSAN

Discussant: Presenter of paper no. 6

2. FINANCIAL RISK MANAGEMENT IN ROMANIAN SMES: THE CURRENT STATE

Dan Dacian CUZDRIOREAN

Alina Beatrice VLADU

Discussant: Presenter of paper no. 1

3. AUDIT EVIDENCE – NECESSITY TO QUALIFY A PERTINENT OPINION

Stefan ZUCA

Discussant: Presenter of paper no. 2

4. THE CONSEQUENCES OF PHYSICAL CAPITAL MAINTENANCE FOR THE PRODUCTIVE ENTITIES LISTED ON THE BUCHAREST STOCK EXCHANGE

Iulia JIANU

Ionel JIANU

Discussant: Presenter of paper no. 3

5. EARNINGS MANAGEMENT, DYNAMIC VIEW OF MANAGERIAL DISCRETION AND SITUATIONAL CHARACTERISTICS: IS THERE A MISSING LINK?

Dan Dacian CUZDRIOREAN

Discussant: Presenter of paper no. 4

6. THE INFLUENCE OF THE AUDIT REPORT ON THE RELEVANCE OF ACCOUNTING INFORMATION REPORTED BY LISTED ROMANIAN COMPANIES

Mihaela-Alina ROBU

Ioan-Bogdan ROBU

Discussant: Presenter of paper no. 5

Room 404, 4th floor

**Section: Globalization and Sustainable Development -
Challenges and Trends in Organizational
Management Services and Business
Communication**

Chairman: Professor Dumitru ZAIȚ

1. THE SOCIAL RESPONSIBILITY AND COMPETITIVENESS OF THE ROMANIAN FIRM

Dumitru ZAIȚ

Angelica NECULĂEȘI

Maria TĂȚĂRUȘANU

Ruxandra CIULU

Discussant: Presenter of paper no. 5

2. RESEARCH ON TOURISTS' PERCEPTION OF THE RELATIONSHIP BETWEEN TOURISM AND ENVIRONMENT

Mirela ȘTEFĂNICĂ

Gina Ionela BUTNARU

Discussant: Presenter of paper no. 1

3. APPLYING THE NLP METAMODEL IN THE NEGOTIATION PROCESS OF
THE COMPANY

Cornel Marian IOSIF

Discussant: Presenter of paper no. 2

4. AN INVESTIGATION OF DECISION MAKING STYLES IN SMEs FROM
SOUTH-WEST OLTENIA REGION (ROMANIA)

Radu Florin OGARCĂ

Discussant: Presenter of paper no. 3

5. AREAS OF INTEREST FOR CSR – THE CASE OF ENTERPRISES PRESENT
IN ROMANIA

Ruxandra CIULU

Angelica-Nicoleta ONEA

Maria TĂTĂRUȘANU

Discussant: Presenter of paper no. 4

Room 407, 4th floor

Section: Quantitative Analysis under Global Challenges

Chairmans: *Lecturer Daniela VIORICĂ*
Assistent Lecturer Mircea ASANDULUI

1. A STENCIL FOR A BLACK-SCHOLES-MERTON-GARMAN GENERALIZED PDE

Tiberiu SOCACIU

Paul PASCU

Discussant: Presenter of paper no. 6

2. AUTO INSURANCE PREMIUM CALCULATION USING GENERALIZED LINEAR MODELS

Mihaela DAVID

Discussant: Presenter of paper no. 1

3. MEASURING AND MODELLING VOLATILITY USING HIGH FREQUENCY DATA – DOES CORPORATE SOCIAL RESPONSIBILITY MAKE ANY DIFFERENCE?

Simona ADASCALITEI

Discussant: Presenter of paper no. 2

4. ESTIMATING THE NEGATIVE INFLUENCES ON FERTILITY. A CASE STUDY- ROMANIA

Ana-Maria AMARIEI COJOCARIU

Discussant: Presenter of paper no. 3

5. THE MECHANISM OF FERTILITY TRANSMISSION IN DIFFERENT POLICY CONTEXTS

Raluca CAPLESCU

Discussant: Presenter of paper no. 4

6. UNCERTAINTY ASSESSMENT METHODS

Ionut-Cristian BACIU

Discussant: Presenter of paper no. 5

Room 502, 5th floor

Section: Impact of Globalization on Finance and Banking

Chairman: Associate Professor Angela ROMAN

1. BASEL III AND THE BANK CAPITAL – LIQUIDITY – RETURN OPTIMALITY

Ionica MUNTEANU

Discussant: Presenter of paper no. 5

2. THE PERFORMANCE, BANKING RISKS AND THEIR REGULATION

Adina APĂTĂCHIOAE

Discussant: Presenter of paper no. 1

3. PENSION SYSTEM REFORM IN ROMANIA: A DYNAMIC ANALYSIS OF THE DEMOGRAPHIC INFLUENCE

Elena Lucia CROITORU

Discussant: Presenter of paper no. 2

4. A STRUCTURAL ANALYSIS OF CENTRAL BANKS FINAL OBJECTIVES PRIORITIZATION. THE CASE OF CENTRAL AND EASTERN EUROPEAN STATES

Iulian Vasile POPESCU

Discussant: Presenter of paper no. 3

5. CENTRAL BANK COMMUNICATION AND ITS ROLE IN ENSURING FINANCIAL STABILITY

Ioana-Iuliana TOMULEASA

Discussant: Presenter of paper no. 4

16⁰⁰-16¹⁵ Coffee Break

16¹⁵-17⁴⁵ Parallel Sessions

Room 402, 4th floor

Section: Cycles, Crises and Global Economy

Chairman: Lecturer Andreea IACOBUȚĂ

1. APPLICABILITY OF THE PHILLIPS CURVE IN ROMANIA, FOR THE AGE GROUP 15-19 YEARS

Ortansa FLOREA MOISE

Discussant: Presenter of paper no. 6

2. THE NEED OF ECONOMIC INTELLIGENCE EDUCATION IN ROMANIAN UNIVERSITIES

Cristian OBREJA

Gabriel CUCUTEANU

Discussant: Presenter of paper no. 1

3. INFLUENCE OF E-GOVERNMENT ON THE LEVEL OF CORRUPTION IN SOME EU AND NON-EU STATES

Dan LUPU

Corina Georgiana LAZĂR

Discussant: Presenter of paper no. 2

4. ONCE AGAIN ON NEGATIVE EXTERNALITIES: BETWEEN REGULATION AND LIABILITY

Livia BACIU

Andreea-Oana IACOBUȚĂ

Discussant: Presenter of paper no. 3

5. THE IMPACT OF POLITICAL LEADERSHIP AT THE CONDITION OF
CORRUPTION IN THE STATE

Oleksandr VORONOV

Discussant: Presenter of paper no. 4

6. THE ROLE OF THE CONCEPT OF "POINTS OF GROWTH" FOR
REGIONAL DEVELOPMENT IN A GLOBALIZED WORLD: IMPLICATIONS
FOR EASTERN EUROPE

Viktor KOMAROVSKYI

Viktor BONDARUK

Discussant: Presenter of paper no. 5

Room 404, 4th floor

**Section : Globalization and Sustainable Development -
Challenges and Trends in Organizational
Management Services and Business
Communication**

Chairman: Associate Professor Adriana MANOLICĂ

1. COMPULSIVE BUYING BEHAVIOR ON THE INTERNET

Georgiana BIGHIU

Adriana MANOLICĂ

Cristina Teodora ROMAN

Discussant: Presenter of paper no. 8

2. THE METHOD OF ETHNOGRAPHIC AND CONTENT ANALYSIS IN
DETERMINING DEVELOPMENT FACTORS OF ECONOMIC AND
MANAGERIAL TOURISM PERFORMANCE

Gina-Ionela BUTNARU

Discussant: Presenter of paper no. 1

3. PERFORMANCE IN THE PUBLIC HEALTH SYSTEM – A PURELY
MEDICAL ISSUE?

Selina IONETE TOPLICIANU

Valerică TOPLICIANU

Elena BREZEANU

Discussant: Presenter of paper no. 2

4. ETHICAL PERCEPTION AND THE IDENTIFICATION OF ROLE MODELS

Andrei TABARCEA

Discussant: Presenter of paper no. 3

5. RELEVANCE OF CORPORATE SOCIAL RESPONSIBILITY INDICATORS
FOR MEASURING FINANCIAL PERFORMANCE

Lucian BELASCU

Anca-Teodora SERBAN-OPRESCU

Alexandra HOROBET

Discussant: Presenter of paper no. 4

6. FORMULATING THE MISSION OF BUSINESS ORGANISATION BY
REFERENCE TO THE ECONOMIC MARKET REQUIREMENTS

Marius-Costel EȘI

Discussant: Presenter of paper no. 5

7. ABOUT MENTOR IN HUMAN RESOURCES MANAGEMENT IN HIGHER
EDUCATION

Carmen Sonia DUȘE

Dan Maniu DUȘE

Discussant: Presenter of paper no. 6

8. INTERCULTURAL COMMUNICATION IN BUSINESS SCHOOLS: WHAT
WE CAN TEACH AND HOW WE CAN EVALUATE

Sorina CHIPER

Discussant: Presenter of paper no. 7

Room 407, 4th floor

Section: Quantitative Analysis under Global Challenges

Chairman: Associate Professor Dănuț JEMNA

1. THE RELATIONSHIP BETWEEN INFLATION, OUTPUT GROWTH AND THEIR UNCERTAINTIES: EMPIRICAL EVIDENCE FOR ROMANIA

Carmen PINTILESCU

Dănuț JEMNA

Daniela VIORICĂ

Mircea ASANDULUI

Discussant: Presenter of paper no. 6

2. THE FINANCIAL INTEGRATION OF EUROPEAN CAPITAL MARKETS – A NEURAL NETWORKS PERSPECTIVE

Alexandra HOROBET

Lucian BELASCU

Irina IONITA

Anca-Teodora SERBAN-OPRESCU

Discussant: Presenter of paper no. 1

3. FINANCIAL MARKET STABILITY: A QUANTILE REGRESSION APPROACH

Viorica CHIRILĂ

Ciprian CHIRILĂ

Discussant: Presenter of paper no. 2

4. ECONOMETRIC ANALYSIS OF FOREIGN TRADE EFFICIENCY OF E.U. MEMBERS USING GRAVITY EQUATIONS

Daniela VIORICĂ

Discussant: Presenter of paper no. 3

5. CAUSALITY RELATIONSHIP BETWEEN ECONOMIC DEVELOPMENT AND FERTILITY IN ROMANIA ON REGIONAL LEVEL

Dănuț-Vasile JEMNA

Discussant: Presenter of paper no. 4

6. ON FORECASTING OPTIONS' VOLATILITY: EVIDENCES FROM NYSE
EURONEXT EXCHANGE GROUP

Mircea ASANDULUI

Carmen PINTILESCU

Discussant: Presenter of paper no. 5

7. WHO'S AFRAID OF THE EFFECT SIZE?

Ciprian TURTUREAN

Discussant: Presenter of paper no. 6

Room 502, 5th floor

**Section: Impact of Globalization on Finance and
Banking**

Chairman: Associate Professor Bogdan CĂPRARU

1. INSURANCE MARKET'S COMPETITION IN ROMANIA AFTER 2007

Bogdan CĂPRARU

Norel MOISE

Discussant: Presenter of paper no. 6

2. BUDGETARY POLICIES IN EASTERN EUROPEAN COUNTRIES

Andra NICHITEAN

Dan LUPU

Discussant: Presenter of paper no. 1

3. DETERMINANTS OF BANKS' PROFITABILITY: EVIDENCE FROM EU 27
BANKING SYSTEMS

Nicolae PETRIA

Bogdan CĂPRARU

Iulian IHNATOV

Discussant: Presenter of paper no. 2

4. VULNERABILITIES OF BANKING SYSTEM IN REPUBLIC OF MOLDOVA

Victoria COCIUG

Larisa MISTREAN

Discussant: Presenter of paper no. 3

5. THE SPECIFICITY OF THE INFORMATION SYSTEMS IN THE BANKING INSTITUTIONS

Mircea GEORGESCU

Victor JEFLEA

Discussant: Presenter of paper no. 4

6. IMPACT OF SYSTEM RISK ON BANK STABILITY

Larisa MISTREAN

Victoria COCIUG

Eugenia BUŞMACHIU

Discussant: Presenter of paper no. 5

20⁰⁰

Gala Dinner – *La Castel* Restaurant

8⁰⁰

OCTOBER 26, Saturday
Social Programme