



TABLE OF CONTENTS

1	IMPLEMENTATION OF IAS 38 IN WEST REGION OF ROMANIA ECONOMIC ENTITIES	1
	Lect. Alin Emanuel Artene, PhD , Politehnica University of Timisoara, Faculty of Management in Production and Transport, Timisoara, Romania Lect. Aura Emanuela Domil, PhD , West University of Timisoara, Faculty of Economics and Business Administration, Timisoara, Romania Moise Domil, PhD candidate , West University of Timisoara, Faculty of Economics and Business Administration, Timisoara, Romania Adrian Cosmin Caraiman, PhD candidate , West University of Timisoara, Faculty of Economics and Business Administration, Timisoara, Romania	
2	CONVERGENCE EFFORTS ON THE ISSUE OF ACCOUNTING INFORMATION QUALITY CHARACTERISTICS	14
	Gencia Adrian Daniel, Ph. D. Student , Universitatea de Vest din Timisoara	
3	THE IMPORTANCE OF IFRS 9 WITHIN ROMANIAN BANKING SECTOR AND THE SECURITIZATION OF BANK ASSETS	21
	Lect. Alin Emanuel Artene, PhD , Politehnica University of Timisoara, Faculty of Management in Production and Transport, Timisoara, Romania Prof. Asist. Maria Moraru, PhD , West University of Timisoara, Faculty of Economics and Business Administration, Timisoara, Romania Moise Domil, PhD candidate , West University of Timisoara, Faculty of Economics and Business Administration, Timisoara, Romania Oana Bogdan, PhD candidate , West University of Timisoara, Faculty of Economics and Business Administration, Timisoara, Romania	
4	STATE AND LEGAL PLURALISM	32
	Professor Ph.D. Iftime Elena , Ștefan cel Mare, University Suceava	
5	ASPECTS RELATED TO THE BALANCE OF THE PUBLIC PENSION FUND IN ROMANIA	38
	Gheorghe Moroșan , Ștefan cel Mare University of Suceava	
6	MANAGE THE FUNDS IN CIRCULATION AND FINANCIAL SITUATION OF COMPANIES IN DIFFERENT INDUSTRIES	46
	Shaban Mohammadi , Department of Accounting, Hakim Nezami University of Quchan, Quchan, Iran Mahmoud Lari Dashtbayaz , Assistant Professor in Accounting, Ferdowsi University of Mashhad, Mashhad, Iran	



7	RELATIONSHIP BETWEEN CONSERVATISM AND INCOME SMOOTHING	57
	Shaban Mohammadi , Department of Accounting, Quchan Branch, Hakim Nezami University, Quchan, Iran Assistant Mahmoud Lari Dashtbayaz , Assistant Professor in Accounting, Ferdowsi University of Mashhad, Mashhad, Iran	
8	THE DECISION-MAKING PROCESS: THE RELEVANCE AND IRRELEVANCE OF COSTS, EXPENSES AND INCOME	65
	Galina Badicu, Svetlana Mihaila, ASEM, Moldova	
9	FACTORING TRENDS ON WORLD ECONOMY	78
	Ana-Maria Hlaciuc , Ștefan cel Mare University of Suceava Radu Bores , Ștefan cel Mare University of Suceava	
10	ALTERNATIVE FINANCING IN THE AGRICULTURAL SECTOR FINANCIAL LEASING VS. INVESTMENT LOAN	82
	Ana-Maria Hlaciuc , Ștefan cel Mare University of Suceava	
11	ASPECTS REGARDING THE ECONOMIC AND FINANCIAL COMMUNICATION OF THE ENTITIES AND THE RELATIONSHIPS WITH USERS OF INFORMATION	86
	Ciubotariu Marius , Ștefan cel Mare University of Suceava	