



TABLE OF CONTENTS

1	<i>Discuss the issues concerning the relationship between theory and practice management accounting as part of the social sciences</i>	1
	Shaban MOHAMMAD	
2	<i>Dynamics between taxation and accounting at the level of national economic reality</i>	10
	Eugeniu TURLEA, Mihaela Daciana NANU	
3	<i>Economics of human capital: the role of secondary and tertiary education in the post-crisis economic development of the European Union</i>	33
	Bogdan COPCEA, Raul ERDEI	
4	<i>The characteristics of accounting and tax system in pawnshops</i>	48
	Rodica CUȘMĂUNSĂ, Nicolai JIERI	
5	<i>The material support – social, medical and fiscal aspects</i>	53
	Rodica CUȘMĂUNSĂ, Julia RACHIER, Mihaela ANTONCIUC	
6.	<i>The postal market within the new economic and social context</i>	58
	Lăzărescu CAIUS	
7.	<i>Organizational behavior and company culture</i>	65
	Lăzărescu CAIUS	
8.	<i>The general structure of the patrimony in the new civil code</i>	76
	Adrian STOICA	
9	<i>Analysis between accounting information disclosure quality and stakeholder interests</i>	88
	Ioana HERBEI (MOT), Nicoleta-Claudia MOLDOVAN, Cristina CERNIT	
10.	<i>Theoretical and applied approaches on the correlation between the rates of synthesis of the balance sheet and financing ratios</i>	99
	Camelia Cătălina MIHALCIUC Anișoara Niculina APETRI	