

MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by Ministry of Public Finance

SUMMARY OCTOBER 2014

Recognized The National
University Research Council
type "C"

ISSN 1582-9774

Chief editor:
Andreea Chendi

Editorial staff:
Lăcrămioara Alexandru
Tanți Anghel
Camelia Dobândă
Marcel Ghiță
Doina Ilie
Alexandra Lazăr
Mălina Marica
Georgeta Petre
Paul Soviani
Gheorghita Toma
Mariana Vizoli

Issue's Manager:
Florentina Stancu

Editor:
17 Apolodor St., 5 Bucharest
050741

Editorial office:
2-4 Cristian Popișteanu St.,
1 Bucharest,
4th floor, 010024

Phone: 021 313 35 60

Phone/Fax: 021 313 35 53

E-mail: revista.finante@mfinante.ro
www.mfinante.ro/presa/publicatii

CIF RO4505537
Account no.:
RO25TREZ7005003XXX000105
Activity of Treasury
and Public Accountancy
of Bucharest

Printed by:
CONPHYS SRL, Rm. Vâlcea

Alexandrina Teodora Borfoaia

Accounting treatment of the bonuses on the profit
granted to employees..... 3

Adriana Ion

Tax administrative acts – characteristics..... 9

Manuela Chiorean

The balneary treatment vouchers for unitary
public pension system – the beneficiaries, conditions,
criteria and critical considerations..... 15

Claudiu George Bocean

Job analysis and design..... 25

Neculai Tabără, Aliona Bîrcă

Sarbanes-Oxley Act – premise for accounting
and internal control modernisation. Influences on
companies from Romania and Moldova..... 30

Paul Soviani

BPM – the best way for organizational optimization..... 39

Bianca Cornelia Muntean

The credit risk management in banking institutions..... 42

Taxpayer page

Questions and answers..... 50

Andrei Mihai

Large Infrastructure Operational Programme 2014-2020..... 53

Gabriela Aurelia Teodorescu

Economic and Monetary Union
and convergence criteria..... 56

Daniela Crețu

Benchmarking – measurement instrument
of performance..... 61

LEGISLATIVE SUPPLEMENT

*The authors are fully responsible for both scientific and legal points of
view, for the content of the articles signed and published in this magazine.*