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ALLIANCES STRATÉGIQUES ET GESTION DES CONNAISSANCES: TROIS CAS DE PARTENARIATS TRANSATLANTIQUES

JEAN-MICHEL VIOLA¹, DESISLAVA YANKOVA²

RESUME. La connaissance est à la fois un étalon de mesure et un instrument de transaction. Cet article examine, à l'aide de trois études de cas d'alliances France – Canada, la façon dont les entreprises gèrent la connaissance à leurs frontières. Il débouche sur une typologie des interfaces : la protection en contrôlant, l'absorption en apprenant, l'exploration en veillant et le dialogue en échangeant. Il poursuit en mettant l'accent sur l'importance souvent mésestimée de la gestion de l'intraface entre l'alliance et le reste de l'organisation, sur la diffusion de la connaissance et sur le rôle des agendas individuels dans ce processus.

***Mots cle:** alliances stratégiques, connaissances, co-operation, apprentissage*

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A SMALL SIZE ENTERPRISE - EXAMPLE IN CONSTRUCTION SECTOR - Small Construction Firms in Turkey

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ABSTRACT. The existence of enterprises that can generate solutions and integrate with the problems and changing conditions are very important in today's economic environment. The small and medium size enterprises (SME) that are competitive and that are symbolizing the contemporary entrepreneur enterprise model and that constitute the major part of the total enterprises and employment, gain great importance at this point. Small sized enterprises play an important role in the economical and social development of a country, as it is the case for Turkey.

Being one of the leading sectors, building sector, where the labor-intensive technologies are used, is a very important sector with the role in creating employment and vitality in economy. In this paper, the properties, problems and solution suggestions of the Small Sized Construction Firms that take place in AEC sector are studied.

Keywords: *SMEs, Small Construction Firms (SCF), Architecture/Engineering/Construction (AEC)*

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PUBLIC FINANCE VERSUS PRIVATE FINANCE

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ABSTRACT. The generic term of finance comprises a multitude of practical forms, apparently different not only from the targeted purpose, but also by the way of creating and using of the funds. However, finance is divided in two main forms: public finance and private finance. The public finance is trying to satisfy the common needs of the entire community which is administered by the constituted authority, while the private finance refers to the needs of a much more restrained community constituted through the voluntary association in lucrative purposes. In this paper we tried show the differences between the public and the private finance, their role and mechanism and which is the interdependency between them.

Keywords: *Public finance, private finance, State, cash-flow*

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A NEW DIMENSION FOR ACCOUNTING STANDARDS – IFRS FOR SMEs

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ABSTRACT. The development of international accounting has evolved from a reporting tool for multinational companies in the 1960s to a medium for global competition for financing and investing opportunities today. Large international companies have seen the target of international standards because the need for comparable financial information was mainly seen for stock listed companies in order to facilitate the decision process for international investors. Now, because of the new approach in international accounting, the setting of standards for small and medium sized companies became one of the most interested subjects. On 15 February 2007, International Accounting Standards Board (IASB) published for public comment the Exposure Draft on its International Financial Reporting Standards for Small and Medium sized Enterprises, IFRS for SMEs. The task of this article is an analysis of the European environment for accounting and financial reporting regarding SMEs, as we want to see if the development of a single set of standards for SMEs for achieving comparability in their financial reports is both difficult and in their best interest. Current harmonization studies envisage the problem of harmonization analyzing the level of harmony in accounting practices or in accounting standards in one or more than one moment. The purpose of this paper is to activate the academic debate in accounting harmonization for small and medium size entities, and if the main objective, the homogenization of information reflected by financial statements, is accomplished.

Keywords: *financial statements, comparability, accounting principles*

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**THE CHANGES BROUGHT BY THE FINANCIAL CRISIS UPON THE
INTERACTION BETWEEN THE EUROPEAN UNION BUDGET AND SMALL
AND MEDIUM SIZED ENTERPRISES**

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ANTONIU PREDESCU⁴**

ABSTRACT. Currently, Europe and the entire world is hit by the most serious financial crisis of the past 80 years aroused from the United States sub-mortgage market falling. The countries' governments together with main financial institutions, are required to take an exceptional series of decisions, decisions which can minimize the possible devastating effects on the economy and citizens. In the European area, the European Union budget is the most important tool that influences the amount of expenses and income related to the policy objectives of the Community and in this way each member state policy. For preventing the crisis grow the European Union is trying hard to expand its power in the decision process, and that's way the Budget's construction is starting to change. In this paper we try to find the main effects of that changes on the development of the small and medium sized enterprises. We would also show if the reverse connection is as true as the first one, meaning: Are the small and medium sized enterprises able to pull off faster the European economy from this crisis and so to have an influence on the make over of the European Union Budget?

Keywords: *European Union Budget, small and medium sized enterprises, financial crisis*

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THE LINK BETWEEN EXPORTS AND INWARD FOREIGN DIRECT INVESTMENT: THE CASE OF ROMANIA

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ABSTRACT. This paper investigates the relationship between a country's exports and foreign direct investment (FDI) by transnational corporations, with a focus on Romania. First, we lay out the theoretical background concerning the manner in which FDI shapes a country's exports. Then, we give a short overview on the recent evolution of Romania's foreign trade, highlighting sectors in which Romania has revealed a comparative advantage. Further, we take into consideration the increase of inward FDI and its main destinations within the Romanian economy.

The influence of FDI on the competitiveness of Romanian exports is then analyzed in detail, employing correlation instruments. The findings lead us to the conclusion that from a statistical point of view, exports and inward FDI are not correlated in the case of Romania. Finally, we make some suggestions and policy recommendations both for attracting FDI and for stimulating the competitiveness of Romanian exports.

Keywords: exports, foreign direct investment, Romania

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**ANALISIS OF THE EMPLOYERS' ANTICIPATION REGARDING THE
CHANGES THAT ARE LIKELY TO OCCUR IN THE ROMANIAN
MANUFACTURING INDUSTRY COMPANIES**

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ABSTRACT. Lifelong learning represents an important factor in the accommodation process of the firms' activity to the market changes. The introduction in the economy of new technologies imposes the necessity to continuously improve the level of labor force qualification. If some years ago people thought that their abilities and qualifications would allow them to stay employed many years without any problems, today they have to understand that the abilities, with which they entered on the labor market, will not be sufficient during their active life. From this reason, the education and training, even if they are carried on at their work place, in formal or informal systems, have to be always in the attention of the employees, because they represent for everybody the key for their personal development and career evolution. The present paper aims to analyze the employers' anticipations regarding the future development of their own companies, the changes that are likely to occur and the implication of these upon the employment level in their companies. For this analyze data were collected based on questionnaires and were processed with SPSS 11.0 software.

Keywords: professional training, employment, unemployment.

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THE ANALYSIS OF THE BOOK MARKET IN ROMANIA

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ABSTRACT. This paper is representing the results of a project research that we carried out in February 2009 entitled „The study of the tendencies regarding the book market evolution in Romania”. The analysis of the book market in Romania is based on the studying of the main book market indicators, and these are: „the titles of the books and the printed brochures”, „the copies of the school books” and „the number of university courses”, „the number of libraries” and „the number of registered readers”. The book offer in Romania faces an ascending evolution from one year to another with the readers’ diversification of the preferences and tastes. The representative company in the field says that the *book market has increased constantly in the last five years*, in the same time with the increasing turnovers. Unfortunately, there aren’t studies or statistics in this domain, as there aren’t any data to explain the cultural consumption habits of Romanians, the only information which we can refer to is represented by the ones communicated by the officials of the companies and organizations which act in this sector.

Keywords: *books market, titles, copies, turnover, registered readers, lent volumes*

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ANALYSIS OF FOREIGN TOURIST MOVEMENT – THE REQUIREMENT TO SET UP GLOBAL TOURIST DEVELOPMENT STRATEGY

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ABSTRACT. Tourism is a new social and economic phenomenon that really integrated within daily facts after the Second World War, more precisely in the early 60's. Due to the major changes in the world economy, tourism has had a significant growth, hence its feature given by numerous authors as a "phenomenon typical of the modern world" or a "constituent of daily life". Resorting to the statistics of the World Tourism Organization, one can notice that tourism generates almost 10% of world gross product, comprises around 9.4% of all investment efforts, mobilizes about 13% of population's consumption expenses and provides work places to almost 9.4% of world working people (1 of 11.9 workers are directly employed in the tourist field). The statistics above show that tourism means an important factor in the process of economic growth, and it is essential that such activity be analyzed scientifically, objectively, from the perspective of tourist movement indicators.

Keywords: *tourist movement, tourist indicators, arrivals, returns, departures*

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ENVIRONMENTAL PROTECTION

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ABSTRACT. Nature protection and conservation are fundamental elements of environmental protection as this is an important part of the human existence; it is a vital component of the present and future harmonious socio economic development. The ecosystems and the organisms, like the marine and atmospheric terrestrial resources used by humankind, must be administrated in such a way that their optimum and continuous productivity may be assured and maintained. It is necessary to take rigorous measures against the industrial pollution, in order to prevent water and air pollution, protect the forests, lakes, mountains, and the places considered nature conservations. It is a matter of honor for people today to do everything they can to assure an environment favorable to health protection, for the unspoiled preservation of nature's beauties, to consign to the future generations all the gifts with which nature endowed the Blue Planet.

Keywords: natural environment, environment protection, conservation

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