

# **STRATEGII MANAGERIALE**

## **MANAGEMENT STRATEGIES**

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## CUPRINS

<b>AN ASSESSMENT OF CUSTOMER SHARED VALUE IN THE RESTAURANT INDUSTRY – A SURVEY FROM SWEDEN .....</b>	<b>5</b>
Drozdz, Sebastian, Dufwa, Marcus, Mecommen, Robiel, Solberg Søilen, Klaus	
<b>IMPLICATIONS OF TAXATION IN THE EVOLUTION OF SMES SECTOR IN ROMANIA. COMPARATIVE ASPECTS TO EUROPEAN UNION .....</b>	<b>16</b>
Nicoleta, Mihăilă	
<b>IMPLICAȚII ALE FISCALITĂȚII ÎN EVOLUȚIA SECTORULUI ÎNTRINDERILOR MICI ȘI MIJLOCI DIN ROMÂNIA. ASPECTE COMPARATIVE CU UNIUNEA EUROPEANĂ .....</b>	<b>23</b>
Nicoleta, Mihăilă	
<b>CONSUMER PERCEPTION REGARDING CORPORATE RESPONSIBILITY. CASE STUDY: THE ROMANIAN OIL FIELD .....</b>	<b>30</b>
Sebastian-George, Ene, Iulia, Mihai, Madlena, Nen	
<b>THE OPERATIONAL PLAN AND THE IMPORTANCE OF MANAGEMENT ON BUSINESS ENVIRONMENT .....</b>	<b>41</b>
Silvia-Elena, Isachi, Georgiana, Chițiga	
<b>PLANUL OPERAȚIONAL ȘI IMPORTANȚA MANAGEMENTULUI ASUPRA MEDIULUI DE AFACERI .....</b>	<b>48</b>
Silvia-Elena, Isachi, Georgiana, Chițiga	
<b>FOCUS GROUP INTERVIEWS ABOUT THE CITY BRAND –AN EXPLORATIVE STUDY IN THE CITY MARKETING OF PITESTI .....</b>	<b>54</b>
Mihaela, Asandei	
<b>MANAGING THE EXTERNAL INFLUENCES THAT CAN SHAPE AND HAVE AN IMPACT ON A TRANSLATION .....</b>	<b>61</b>
Georgiana, Mîndreci	



# AN ASSESSMENT OF CUSTOMER SHARED VALUE IN THE RESTAURANT INDUSTRY – A SURVEY FROM SWEDEN

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## **Abstract**

*The article tries to investigate to which extent the concept of Customer Shared Value (CSV) is relevant for a particular industry, the restaurant industry. We wanted to know if there is a correlation between social benefits and economic benefits for restaurants. We also wanted to know if restaurants already conduct their business according to the concept of Creating Shared Value, but maybe without reference to the concept as such. We found that restaurant companies in Sweden actually work to create economic benefits and social values. However we did not find that there was any clear pattern between economic value and social values. The companies with the highest total shared value are in fact the companies with the highest revenue, but there are also companies with lower revenue which have scored high in total shared value and vice versa. Most of the restaurants implicitly work with several factors of the concept such as having knowledge of the costs and causes of environmental impacts and the notion of how to treat employees fairly. The findings are valuable because they show to what extent CSV is a reality in the restaurant business today. This may have implications about how practitioner and scholars alike view the concept of CSV.*

**Keywords:** Creating shared value, Corporate social responsibility, Corporate social values, Restaurants, Business and Society, Shared value

## **1. Introduction**

### **1.1. Problem statement**

“The capitalist system is under siege” claims Porter and Kramer (2011: 1). This is how the authors introduce their article about Creating Shared Value (CSV). Porter and Kramer (2011) argue that there is a growing perception of companies’ successes being done on the expense of society, the very society which is embedded in social, environmental and economic problems. At the same time companies have adopted Corporate Social Responsibility (CSR) strategies over a number of years already. By doing so they are getting even more blame for society’s failures (Porter and Kramer, 2011). Mohammed (2013) argues that CSR is not an adequate approach to the fundamental challenges of sustainable development.

Porter and Kramer (2011) argue that there are differences between CSR and CSV. While as CSR focuses on “doing good”, as Porter and Kramer (2011) expresses it, CSV is an integration between the companies’ activities and parts of society. The problem with CSR is that it’s a voluntary activity that doesn’t connect with a company’s primary business activities (Macagno, 2013). When creating shared value, the company will not just maximize profits, it will not be mixed up in charity either, but instead integrate a business model that generates both economic value as well as societal benefits (Porter and Kramer, 2011).

According to Porter and Kramer (2011) every company should look at their business and its activities through the eyes of shared value. Every business should understand how it best can address the needs and problems of society with its products. If they do this successfully it can generate innovation, growth and unlock the next wave of global expansion for companies and at the same time also generate benefits for society.

At the same time Porter and Kramer have met much critique for developing a concept that addresses little, if nothing, to the real crisis of capitalism. Critics claim CSV is unoriginal

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and doesn't accord for the tension and differences between societal and economic goals (Crane, Palazzo, Spence, & Matten, 2014). CSV doesn't have a specific framework with which shared value creation can be measured (Mohammed, 2013).

The restaurant business is characterized by high risk, and is a hard business for companies to survive in, especially when it comes to new entrants (Hua and Lee, 2014; Noorkhizan, Radzi, Abdullah and Azdel, 2012). One major factor to the high risk is the sensitivity to economic fluctuations, and the recent economic turmoil has led to tough challenges for the restaurant business (Hua and Lee, 2014; Kim and Upneja, 2014). However, according to Yeap (2011), there are different kinds of demands, and this creates opportunities as well for large restaurant chains as for smaller private restaurants to conduct their business. Restaurants compete on several non-price attributes, not just on price. Such attributes may be quality of the food, service, and the location of the restaurant (Yeap, 2011).

For this study we asked, can Porter and Kramer's (2011) "Creating shared value"-theory be applied to restaurants as one of these attributes, to help strengthen them in their competitiveness?

According to Mefford (2011) social activists claim that economic profit is irrelevant while addressing societal needs, because firms have a moral obligation towards society. There are stakeholders besides the shareholders, and society at large is one of these. There are also clear obstacles. Companies are not likely to change their way of doing business, their business models, if there are no economic benefits. Is the non-economic benefit an important factor for restaurant customers, which the restaurants should then consider? Thus, this research could have both practical and theoretical implications. Based on this we define the hypotheses:

## **1.2. Hypothesis**

**H1.** There is a correlation between social benefits and economic benefits for restaurants.

**H2.** Restaurants conduct their business according to the concept of Creating Shared Value (CSV).

## **2. Literature review**

### **2.1. Creating Shared Value**

There are several definitions of Creating Shared Value. Aravossis and Pavlopoulou (2013) describe it as a way to prevent the negative impacts that a business might be causing society. They further connect this explanation to innovation of new products and services.

The concept of "Creating shared value" was first introduced by Porter and Kramer (2011). They describe a problem where companies are perceived as leeching on society for their own well-being. At the same time the authors argue that companies are putting an effort to address this problem, but with the wrong approach. By using Corporate Social Responsibility (CSR) and addressing societal problems with activities external to the business model they fail to meet the credentials of society at large, and their reputation is therefore flawed. Porter and Kramer (2011) argue that CSR is used as something improving companies' reputation, while creating shared values is a way to legitimize businesses again (Porter and Kramer, 2011).

The sudden emerge for CSR, Porter and Kramer (2006) argue, is something that the public started to acknowledge due to bad behavior of the businesses. Porter and Kramer (2006) draw an example of Nike which faced much criticism because of the unhealthy working conditions their suppliers in Indonesia had. This has led to a raising awareness by many businesses, not to do whatever they want and to take more responsibility.

Porter and Kramer (2011) argue that companies must address the problem by reorganizing their business model in a way that speaks to societal needs as well as the creation of economic values inside the company. Porter and Kramer (2011) define a shared value as operating processes that enhances the competitiveness of the corporation while addressing economic and social conditions. There is a connection between social values and economic

values, and a simultaneous connection when creating shared values. Value is defined as benefits in relation to costs. Companies must reevaluate society's fundamental needs and align themselves according to what role they want to play when meeting these needs.

Porter and Kramer (2011) also lift the problematic question of not addressing societal needs. When not dealing with social harms and weaknesses, internal costs are created for the organization. These can be energy loss, accidents in the workplace and ineffective use of raw materials. Furthermore Porter and Kramer (2011) argue that addressing these problems is not necessarily a cost for the organization. It can in fact generate higher productivity and expand markets with the help of new innovations, technologies, methods and approaches. But to be clear, creating shared value is not in the purpose of social responsibility or sustainability but a new way of conducting business and to achieve economic values. Creating shared value is a process not in the periphery but in the center of the organizations business model (Porter and Kramer, 2011).

Porter and Kramer (2011) points to the importance of the manager for developing a new approach to create shared values. They also argue that the old mindset that only focuses on short-term profitability is prohibiting the company from reaching higher productivity and long-term relationships with external partners. Different management studies have been conducted, for example Chu (2001), which examines two different managerial approaches in Taiwan. In the paper Chu (2001) argues that one of these approaches seeks to maximize economical effectiveness in the organization while the other focus on actions connected to different social shared values and workers in the organization. Chu (2001) concludes that by adapting both approaches this may lead to the best overall economic result.

There is another approach to looking at creating shared value and that is the pricing perspective. Marco and John (2012) argues that a business must consider a pricing approach by not raising the prices on products and services which eventually can harm the customers' loyalty and satisfaction as well as the reputation of the company. Businesses should not consider their customers as wallets but more as persons and by doing so, the company can reach a higher and more sustainable value (Marco and John, 2012).

## **2.2. The five reinforcing elements**

Pfizer, Bockstette and Stamp (2013) have through several case studies identified five reinforcing elements in the creation of shared values: embedding a social purpose, defining the social need, measuring shared value, creating the optimal innovation structure, and co-creating with external stakeholders. We want to test and see to what extent these elements are relevant for the restaurant industry. The two first elements should enable us to test hypotheses number one:

### *Embedding a Social Purpose*

According to Pfizer, Bockstette and Stamp (2013) companies need to clarify social purposes, by publicizing it both internally and externally and integrate it with the core of the organization through strategic planning and budgeting in order to pursue shared value opportunities.

### *Defining the Social Need*

The company must also devote time and resources in order to understand problems in society. The companies must understand underlying social conditions or they risk addressing the needs with ineffective solutions, which will not help to fix the core of the problem.

### *Measuring Shared Value*

There is yet no universal system in measuring shared value, but companies on their side have a need for monitoring their own progress in this respect. What companies can do is estimate the business and social values by comparing how addressing a social need will affect either productivity or reduce costs. The company has to keep track on their activities to anticipate the link between social and business results. By comparing results companies can evaluate which approaches are successful and which are not. From there on they can measure

the ultimate social and economic profits gained and use them as components when expanding further (Pfitzer, Bockstette and Stamp, 2013.)

#### *Creating the Optimal Innovation Structure*

In today's competitive markets innovation is essential (Lee, Olson and Trimi, 2012). The purpose of innovation is to create shared value for the organization and its stakeholders, and if a company wants to survive in the long run, it has to consider the shared value with its stakeholders (Lee et al., 2012). Companies must also consider to which degree new structures and conducts depart from the established business. The company has to take several components as financing, governance, management systems, competence within the organization and geographic location. The company may lack in financial muscles to launch new innovations, but may also be restricted by government policies or geographical barriers. To all of the problems there are different ways to tackle the obstacles. The key is to be innovative, argues Pfitzer, Bockstette and Stamp (2013).

#### *Co-Creating with External Stakeholders*

Pfitzer, Bockstette and Stamp (2013) define co-creation as a process involving all stakeholders into identifying problems and solutions in order to understand social needs. Stakeholders may consist of the government, foundations, universities and other organizations, both community-based organizations as well as international organizations.

To create both social and business values in an integrated way, all five components must be considered. Pfitzer, Bockstette and Stamp (2013) also argue that a company's understanding for social problems can motivate employees in their commitment to the job and their employer. This, all together, can contribute to social progress and more profitable companies while creating shared values (Pfitzer, Bockstette & Stamp, 2013).

### **2.3. Critique of the concept of Creating Shared Value**

In contrast to the literature presented above, critiques argue that the concept of Creating shared value is unoriginal. Crane, Palazzo, Spence and Matten (2014) argue that Porter and Kramer (2011) ignore the tension between economic and social goals, and don't contribute to anything new with their theory. Corporate social responsibility is according to Crane et al. (2014) still an undiscovered area. Webb (2014) argues that CSR can be more profitable and effective if CSR is originated from core competencies and integrated with communication across teams in the corporation. Hypotheses number two of this study should be able to say if there is more to this critique, where we test to see if restaurant are already using this notion.

### **3. Methodology**

We have chosen to do a quantitative analysis where we try to see if there is a connection, between the different values that we observe and find in the theory and practices in different restaurants in Sweden. The variables give say if there is a connection between the social- and economical results in the restaurant business aligned with Porter and Kramer's (2011) Creating shared value theory.

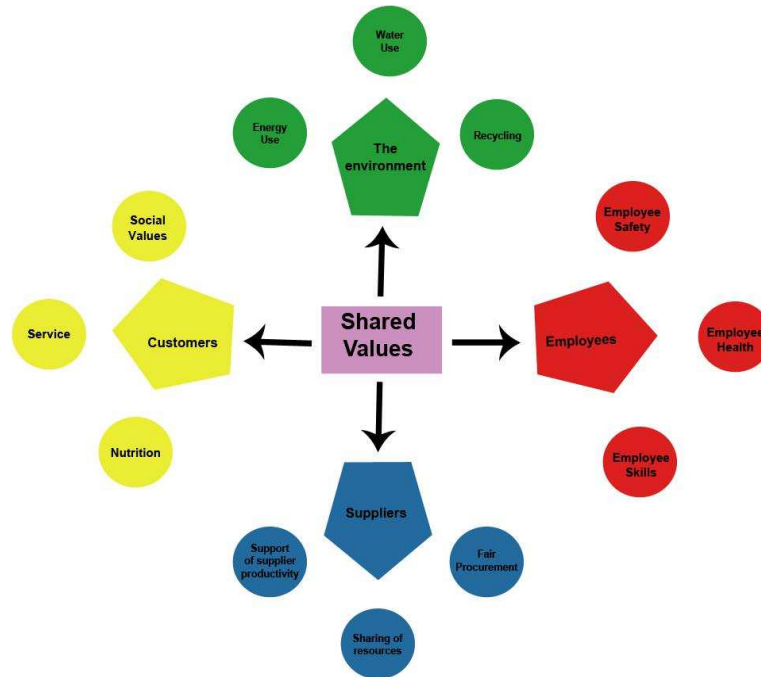
We chose a sample size of 30 restaurants with the highest revenue as it was assumed that smaller restaurants are not as focused on CSV. The population is all restaurants in the region of Halland, Sweden. A fixed questionnaire was used for all restaurants and names of restaurants kept anonymous.

One methodological problem with using the concept of Creating Shared Value by Porter and Kramer (2011) is that it's a relatively new term and uncertain to which degree it is understood by businesses. Thus we also explained the idea in other words to the businesses. In the survey a Likert-scale with five alternative score-answers were used. By using odd numbers in answering alternative we allow for neutral answers.



From Porter and Kramer (2011) we identified several possible Shared Values that can be relevant for the restaurant business. We chose the identified Shared Values from the literature groups integrating with our selected industry, according to a new model as described below.

**Figure 1 – Shared Value: Groups and components.**



As Porter and Kramer (2011) suggests, the company’s social needs should not be external from the main activities in the organization. Therefore we are just examining groups of factors directly integrated with main activities in the business. The groups we extracted from the literature corresponding with our selected business are: *Employees, the environment, suppliers, and customers*. Shared values were then conducted from each of the integrating groups as shown in figure above.

For *employees* we identified; *employee safety, employee health, and employee skills*, as shared values, which bring social value beyond the economic gains achieved by the company (Porter and Kramer, 2011). For example, restaurants which train their employees can achieve greater employee satisfaction and reduced staff turnover (Ballesteros-Rodríguez, De Saá-Pérez and Domínguez-Falcón, 2012). Webb (2014) proposes that employees can enhance economic productivity as well as efficiency by pursuing social responsibility.

For the *environment* we identified; *energy use, water use and environmental recycling* as shared value-components. Addressing the social needs pollution-containment was once thought to be something that would just increase costs, but today there is an increased consensus that environmental improvements also generate economic benefits, with cost savings and enhanced process efficiency (Porter & Kramer, 2011).

For the *suppliers* we identified following shared values; *fair procurement, sharing of resources and support of supplier productivity*. Porter and Kramer (2011) argue that oppressed suppliers won’t be good for business. Instead the company should support suppliers with sharing technology, knowledge and fair terms, which will benefit both parts and create synergies as well as shared values. Mefford (2011) argues that the company can receive increased profitability, competitiveness and increased valuation in the firm by focusing on the

supply chain. According to him there are social benefits such as better working conditions, improved morale, enhanced competence, for the employees in the supply chain. There are also economic benefits such as reduced costs, higher productivity, reduced risk and higher quality which are relevant.

Marketing effects result from greater customer loyalty and brand equity, which leads to higher revenue and profits. On the production side, the implementation of lean manufacturing results in better working conditions, improved employee morale, more training and higher skills, which, in turn, result in higher quality and productivity, and reduced costs. Financial effects occur because of the greater predictability of cash flows and reduced risk, resulting in a lower cost of capital.

The shared values for *customers* are not well defined. Porter and Kramer (2011) talks of societal needs for the customers and we have identified the following shared values between customers and restaurants; *nutrition, service, and social values*.

We created a table that consists of the shared values that we have identified and the results from the respective restaurants that will allow us to test the hypotheses. Each of the thirty selected restaurants' scores on each of the shared values is entered in the table (Table 1). Thereafter, we calculate to see if there is a correlation between the restaurants' total scores of shared value and selected financial ratios.

**Table 1. Methodological framework for data gathering**

<b>Shared Values</b>	Restaurant A	Restaurant B	Restaurant C	Restaurant ...
Employee Safety				
Employee Health				
Employee Skills				
Recycling				
Energy Use				
Water Use				
Fair Procurement				
Sharing of Resources				
Support of Supplier Productivity				
Nutrition				
Service				
Social Values				
<b>Total Shared Value:</b>				

#### 4. Empirical Research

The different scores from the companies in each section is presented in table 2 below. Each section represents a shared value. The scores are from 1-5, where 1 is the lowest and 5 is the highest. From the scores of the companies we have summarized them into a total score for each section, where the highest section value is 15, and the lowest is 3. We have then summarized the sections scores into a Total Shared Value for each company as shown in table 2, where the highest Total Shared Value is 60, and the lowest is 12.

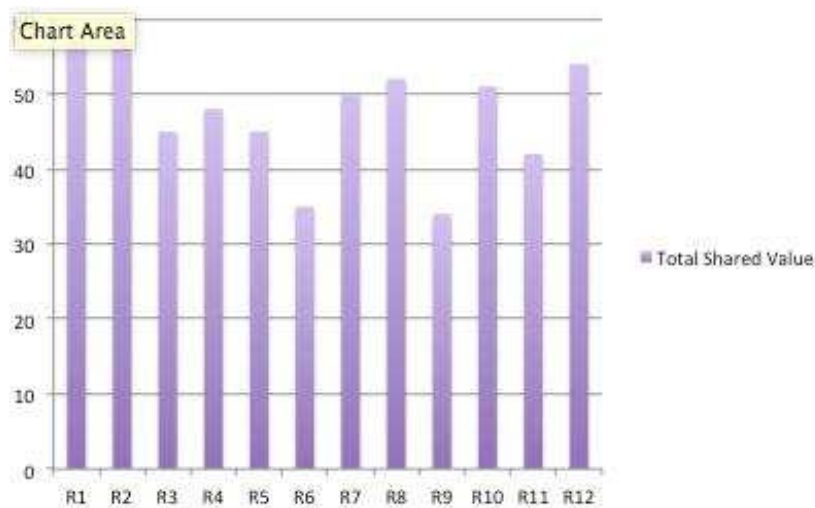
**Table 2. SCV Scores for restaurants in Sweden**

Restaurant ID	R1	R2	R3	R4	R5	R6	R7	R8	R9	R10	R11	R12
Health of employees	5	5	4	5	4	2	4	5	4	4	2	5
Employment security of employees	5	5	4	4	4	4	5	4	4	5	5	4
Competence of employees	5	4	4	5	5	4	4	5	4	5	4	5
<b>Total Employees</b>	<b>15</b>	<b>14</b>	<b>12</b>	<b>14</b>	<b>13</b>	<b>10</b>	<b>13</b>	<b>14</b>	<b>12</b>	<b>14</b>	<b>11</b>	<b>14</b>
Recycling	5	5	4	2	4	4	5	3	4	5	5	5
Water-saving	5	5	3	4	2	1	3	2	2	3	1	4
Energy-saving	5	5	3	3	2	2	4	4	2	4	1	5
<b>Total Environment</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>9</b>	<b>8</b>	<b>7</b>	<b>12</b>	<b>9</b>	<b>8</b>	<b>12</b>	<b>7</b>	<b>14</b>
Nutrition to customers	5	5	2	5	5	2	4	5	1	2	5	5
Service-level to customers	5	5	5	5	5	5	5	5	5	5	5	5
Social values to costumers	5	5	4	4	5	4	4	5	3	5	5	4
<b>Total customers</b>	<b>15</b>	<b>15</b>	<b>11</b>	<b>14</b>	<b>15</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>9</b>	<b>12</b>	<b>15</b>	<b>14</b>
Profitability of suppliers	4	5	5	4	2	2	4	4	1	5	1	4
The living conditions of the suppliers' workers	4	3	4	5	3	3	4	4	3	3	3	4
Sharing of resources with suppliers	4	5	3	2	4	2	4	5	1	5	5	4
<b>Total suppliers</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>11</b>	<b>9</b>	<b>7</b>	<b>12</b>	<b>14</b>	<b>5</b>	<b>13</b>	<b>9</b>	<b>12</b>
<b>Total Shared Value</b>	<b>57</b>	<b>57</b>	<b>45</b>	<b>48</b>	<b>45</b>	<b>35</b>	<b>50</b>	<b>52</b>	<b>34</b>	<b>51</b>	<b>42</b>	<b>54</b>

The companies are listed according to revenue, with company R1 having the highest revenue, and company R12 the lowest revenue in the sample.

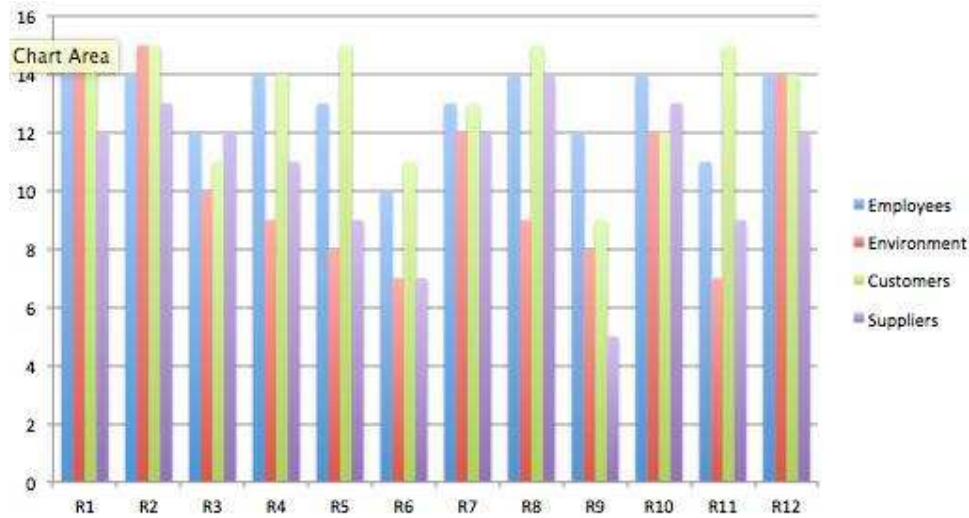
It can be seen that there is a certain spread in the different Total Shared Value but none of the companies fall beneath the average which in this case is a score of 30. The companies with the highest total scores are in general also the companies with highest revenue. The specific companies with the highest revenue in this sample are company R1 and R2, as illustrated in Table 3. The company with the lowest score from the sample is company R9. The major deviation is company R12, with the lowest revenue, but scoring one of the highest in Total Shared Value. A closer analysis finds that R12 is a subsidiary of R1, which may explain the relationship between revenue and total shared value.

**Table 3. Total Shared Value scores for Restaurants in Sweden**



In Table 4 we shown each of the companies with four colors, that represent each of the shared value groups for this study. In the table Employees is represented with the color blue, Environment with the color red, Customers with the color green, and Suppliers with the color purple.

**Table 4. Values for each group of factors among Swedish restaurants**



When it comes to customers, the majority of companies in our sample show high scores. The median value for the customer-section shared value is 14, and the average customer-section shared value is 13.33. 41% of the companies in the sample score the highest possible score in the customer-section of shared value. Company R9 has the lowest score in this section. It also scored the lowest possible in encouragement of nutrition for customers too. R9 is the company with the lowest score in total shared value. The company R7 explains that they try to be as service minded as possible, and argue that it is important to listen to customers and identify their needs.

The employee section of the shared value model is an area where companies also had high scores. The median shared value for the companies is 14, and the average shared value of the section is 13. Company R10 has the lowest score, a score of 10. Most of their employees are hour-based employees. It may not be as relevant for them to take action to encourage good health or they may not have the power to do so. R12 has a score of 14 in this section. They explain that the industry is dependent on different seasons of the year, which explains the ups and downs in demand. This complicates staffing and makes it difficult to write long term contracts with employees. R12 also state that they strive for good contracts for their employees and that they see competence as an important factor. R10, with a score of 14 in this section, points out that they make efforts to strengthen employee's competences by giving different kinds of education such as: education about products and also how they can improve service towards the customers.

As for the environment section, the scores are well spread out. The median score is 9.5, and the average score 10.5. Company R2, with a score of 15, points out that a simple thing as awareness of the environment by turning of lights is an important factor for energy savings, as they have many light sources in the restaurant. Energy savings as an important factor for saving money. Company R4, with a score of 9, points out that they could recycle more, but is not obligated to do so, and therefore they don't do it to the extent to which they could. Recycling is more time-consuming, which is seen as costly and negative. According to R12, there are intentions to do more about the environment, but since the company doesn't own the facility in which it operates, it cannot always influence the water and energy consumption and recycling to the extent to which it would like to.

For the suppliers section the scores are well spread out and none of the companies reach the highest score. The median score here is 12 and the average score is 10,75. Both company R5 and R11 which had one of the lowest scores, of 9, clearly express that they do not care about their suppliers more than for the reason that they have the lowest price possible. Company R10, with a score of 13 had one of the highest scores in the study and pointed out the importance of having a good relationship with the suppliers. Thus benefits can go both ways, as the supplier has better pricing, which causes the company to buy a higher quantity.

## **5. Discussion**

From the material gathered in this study there is a correlation between the literature and the empirical results for restaurants in Sweden. In general the companies have scored high on total shared values. The high score can depend on different factors such as the high revenue of the companies but it's also important to look more critically on this because the values of the scores depend on what the company itself believes or say they work with the different shared values (perception), not how they actually work. Total shared values can also depend on the size of revenues; the companies with the highest revenue such as R1 and R2 also have the highest total shared value. The high revenue of these companies may depend on the fact that they have more capital to start with. The companies may therefore have better possibilities to work with different kinds of shared values such as suppliers and the environment in their struggle to reach even better competitiveness and productivity.

The opposite can be considered with the R6 and R9, with low scores of total shared values. The lack of capital may cause them to prioritize harder what and where they should focus their capital and efforts. We found that there was a disregard and a lack of awareness of conducting business according to the factors "suppliers" and "the environment", to mention the two most striking examples. As Porter and Kramer (2011) points out, companies are failing to understand the importance of the business environment that surrounds them. As an example company R11 hardly care about their supplier as long as they do not raise their prices. This stands in contrast to company R10, which points out that both supplier and company can make higher profit in the form of exchanges for mutual benefits.

Companies with the highest turnover show a high score in the suppliers' variable. It may be that companies with higher revenue tend to work more closely with suppliers and care more about their business in general. However, from Table 3 it can be seen that companies with lower revenue also achieve a high score on the supplier's area, for example R8 and R10. The results are in other words too spread in this area to draw any major conclusion in that direction. Some companies want to be fair with their suppliers and consider terms and agreements with them that benefit and strengthen both companies' profitability. Other companies in the survey just want to get the lowest purchasing price without regards to long-term relationships.

The customer area of the survey gets a high score by all companies. But since the restaurant industry is by definition service driven, this may be no surprise. Again, we are also just measuring perception. Restaurants know it's important for them to listen to their customers and hear their needs in order to make better offers. Switching-costs for customers are low and this makes it easy for customers to choose another restaurant if they are unsatisfied with the current one. This trend is enforced by new mobile phone application services with ratings.

For some companies nutrition isn't a top priority. It may be a result of the kind of food that they are offering. Some companies give more priority to the food's taste, and therefore the nutrition part is not considered to be as important. Another reason why companies don't care about nutrition could be costs.

Some companies (R10 and R17) only have hour-based employees, which mean that most of their employees work during a particular season, for example during the summer when tourists come. Due to high employee turnover, it's not considered relevant to take actions to encourage the improvement of employees' health.

## **6. Conclusion**

### *Basic research*

We have developed a model which can be used for other similar studies in the service sector. This is one step forward in basic research related to CSV. This answers a problem raised by Porter and Kramer (2011) who suggest that shared values must be identified for each and every business, as it has to go in hand with different business models.

### *Applied research*

The pattern that can be seen from the data is that there are higher shared value scores in areas where companies actually see the connection between advantages for themselves (economic benefits) and doing good for others (social values). In areas where the connection isn't clear, the shared value-scores are lower. On this basis we draw the conclusion that companies don't engage themselves in charity, which is what CSR is "doing" according to Porter and Kramer (2011). Instead, they make sure that what they make benefits the company and strengthen their competitive power, which is what CSV is about. Therefore we find support for hypothesis 2 - that companies in the Swedish restaurant business actually work to create economic benefits and social values.

However, we do not see any clear pattern which supports hypothesis 1; that economic value and social values is correlated. The companies with the highest total shared value are in fact the companies with the highest revenue, but there are also companies with lower revenue which have scored high in total shared value and vice versa.

Most of the restaurants showed high total shared values and even though they did not have the full knowledge of the concept of CSV they implicitly work with several factors of the concept such as having knowledge of the costs and causes of environmental impacts and the notion of how to treat employees fairly. From the data gathered we conclude that companies in the restaurant business in Sweden say they show high concern for society and social factors around them. They say they do this not just to be good, but because it's good for business as well.

## **7. Recommendations for future research**

It is valuable to go from perception to actual behavior in future studies. It is also of value to study other countries and make comparative studies. We could also suggest that companies are studied over longer periods of time to detect changes in values. Future studies could also be supported with deeper interviews to get deeper into the reasons for company behavior.

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# IMPLICATIONS OF TAXATION IN THE EVOLUTION OF SMEs SECTOR IN ROMANIA. COMPARATIVE ASPECTS TO EUROPEAN UNION

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## Abstract

*Small and medium enterprises in Romania pass through a turning point; they have "acquired" a fragile stability that manifests differently, depending on the size and economic field of activity, or from one region to another. The situation reached is caused, primarily, by entrepreneurs tax obligations to the state and the lack of policy of encouraging from the state, pushing them towards insolvency and high levels of indebtedness.*

*In this paper we try to determine the structure and position of SMEs in the European context, namely to illustrate the comparative situation with EU member states, the evolution of small and medium enterprises - demography, changes in their structure and dimension, size class analysis, regional disparities, economic and financial performances of small and medium enterprises - turnover, profit and economic performance indicators and propose solutions to improve their situation in the present context.*

**Key words:** SME, taxation, evolution, economic indicators, EU member states

**Jel Classification:** H25, H32, K22, M13

## 1. Introduction

SMEs have been and will remain an important pillar of Romania's development, not only in terms of the importance given to them by the European Union (priorities, objectives and measures of the Europe 2020 strategy; the measures and the main pillars of the Action Plan - 2020 Entrepreneurship. Restoring the entrepreneurial spirit in Europe), but also through the role and importance they have to the economic growth. Thus, SMEs help in creating jobs, favor increasing the innovative capacity, contribute to the creation of a competitive and stimulating environment, help the country to obtaining the country's added value, generate the largest share of GDP, help to carry out activities within large companies etc.

## 2. The main fiscal regulations that influenced the SME sector

Among the fiscal regulations with significant impact on the SME sector during the financial and economic crisis, we enumerate the most important ones:

a) As regards the **dynamics of labor taxation**, 2009 is characterized by an increase of 2-3% compared to 2008. Therefore:

- **Employers contribution** is as follows:

**For the period 1 July - 30 November 2008**

- a) for normal working conditions 19,5%;
- b) for particular working conditions 24,5%;
- c) for special working conditions 29,5%.

*For decembre 2008*

- a) for normal working conditions 18%;
- b) for particular working conditions 22%;
- c) for special working conditions 28%.

*For july - decembre 2009*

- a) for normal working conditions 20,8%
- b) for particular working conditions 25,8%
- c) for special working conditions 30,8%

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- to health insurance, during the period 01.07.2009-31.12.2009 the contribution is 5.2%, compared to 5.5% during 01.07.2008 - 30.11.2008 and 5.2% in December 2008
- to National guarantee fund for payment of salary debts the contribution is 0.25% - the same as last year;
- to unemployment fund contribution is 0.5% in July-December 2009, compared to 1% during 01.07.-30.11.2008 and 0.5% starting with December 2008
- to the insurance fund for work accidents and professional diseases contribution is from 0.15% to 0.85% in the second semester of 2009, depending on the risk type, compared to 0.4% and 2% in 2008.
- ITM commission - 0.75% remained the same
- Share of contributions to insurance and health insurance benefits is 0.85% in 2009, the same as in 2008

**Employee contribution** is as follows:

- Social security is 10.5% during July-December 2009, compared to 9.5% in 2008.
- to health insurance the contribution is 5.5% in the second semester of 2009, the same as in the second second semester of 2008, namely 5.5%
- to unemployment fund the contribution is 0.5% in the second semester of 2009, the same as the second semester of 2008 - 0,5%.

Also, in 2012 taxes on labor decreased, due to the elimination of ITM commission(0.75%).

**b) Dynamics of income tax**

In the period 2008-2011 profit tax was 16%. Minimum tax was introduced in 2009 (the companies will continue to pay a tax of 16%, but not less than the minimum) as follows:

**Table 1. Minimum annual tax (lei)**

<b>Interval</b>	<b>Minimum annual tax (lei)</b>
0 - 52.000	2.200
52.001 - 215.000	4.300
215.001 - 430.000	6.500
430.001 - 4.300.000	8.600
4.300.001 - 21.500.000	11.000
21.500.001 - 129.000.000	22.000
over 129.000.001	43.000

Source: Fiscal Code, 2013

Enterprises' income tax rate is 3% in 2009 compared to 2.5% in 2008. In case the tax payable by micro-enterprises is less than the annual minimum tax, they are required to pay tax at the level of this amount.

**c) Dynamics of taxes and duties**

The year 2009 is characterized, according to information provided by the government, with reductions or cancellations of 119 fees and charges, bringing the number to around 300. Starting with 1 July 2010 are introduced however new taxes, namely:

- Income as interest rates on deposits / current accounts, as well as customer deposits are imposed with 16% of their value.
- Are imposed with a rate of 16% income representing: present tickets, childcare vouchers, granted by law; holiday vouchers, provided by law, amounts representing compensatory payments calculated on the basis of the average net wage per unit received by persons whose individual employment contracts were terminated as a result of collective redundancies, according to law, as well as benefits or compensatory payments received by police in similar situations, whose amount is determined by reference to the net basic salary, granted under the relevant legislation. All these become taxable beginning with July 2010 with the associated rights.

Should be noted that from 1 October 2010, the minimum tax is eliminated.

Number of taxes was reduced significantly in the last period, reaching a number of 116, but it should be mentioned that the average number of taxes in the European Union is about 17, more precisely 16,97. This shows that Romania is the country with the highest number of taxes that must be paid by an enterprise.

### 3. Evolution of small and medium enterprises in the period 2004 - 2012

Entrepreneurial phenomenon began to manifest in Romania in 1990, with the appearance of the first SMEs, its evolution being as follows

- 1990-1995 - SMEs have developed relatively accelerated, mainly due to the fact the economic, social and political environment in the communist regime became more permissive; small businesses have opened with different objects of activity, competition has increased, the State granted facilities for the creation and developing companies, individual creative potential began to develop;

- 1996-2000 - SMEs registered a delay period of development, mainly due to the fact that with increasing competition, it began to emerge the phenomenon of market saturation, and in the same time the state did not adjust the SMEs facilities according to their age and size;

- 2000-2008 - SMEs enjoyed a period of recovery, due to changes in economic, political and social environment, but also because of the integration of Romania into the European Union;

- 2008-present - SMEs have had an oscillatory evolution ( in 2008 the economic and financial crisis started, with a negative impact on firms by approximately the end of 2011, the 2012 registering an increase in SMEs number).

**Tabel 2. Evolution of firms, by size class, in 2004-2012**

Type	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Micro</b>	362.457	399.105	424.865	459.696	495.038	485.776	438.421	394.091	413.803
<b>Small</b>	36.670	40.195	44.513	48.915	48.190	45.800	43.854	47.790	48.275
<b>Medium</b>	9.197	9.391	9.605	9.988	9.978	8.609	8.085	8.640	8.584
<b>Total</b>	408.324	448.691	478.983	518.299	553.206	540.185	490.360	450.521	470.662

Source: National Institute of Statistics, Statistical Yearbooks during 2006- 2013

It can be seen therefore that in 2012, compared to 2004, SMEs increased by only 15 percentage points, a relatively small increase, but justified, because since 2008 Romania has been affected by the economic crisis. In the period 2008-2011, SMEs recorded an accelerated decrease, from 553.206 to 450.521 companies, because of the economic crisis effects that caused the instability of the tax system, the change of social environment, higher inflation, intensification of shadow economy activity, the existence of a reticent banking system for crediting small businesses etc. In 2012, compared to 2011, the number of SMEs increased by 5 percentage points, due to measures taken by entrepreneurs, managers, through which they have adapted to the changes imposed by the crisis, but also to measures adopted at the state level, that would create a more friendly business environment.

The difficulties confronted by SMEs in 2009 and 2010, according to Strategy of National Council for Private Small and Medium Enterprises in Romania, 2012-2016, were "decreased domestic demand; excessive taxation; bureaucracy; delays in receipt of the invoices from private companies; high cost of credit; inflation; relative instability of the national currency; difficult access to credit; corruption; increasing wage costs; hiring, training and retaining staff; excessive controls; Non payment of bills by the state institutions; poor quality of infrastructure; decline in export demand; knowledge and adoption of the *acquis communautaire*, etc. "

Demographic indicators and the performance of Romania that characterize SMEs registered alarming values (2011-2012), as follows:

- In 2009-2013, about 360.000 SMEs were closed or temporarily suspended their activities;

- In 2012, most SMEs that have been created had as objects of activity retail (29.2%) and agriculture (16.5% of total registrations);
- Most SMEs registered in 2012 were recorded in Bucharest-Ilfov (18% of the total per country), North West (16%), Western region (10%) and South-West Oltenia (10%);
- 88% share of the total micro SMEs is below the EU average (92.2%);
- The highest share in total SMEs is represented by micro enterprises;
- Most SMEs in the period 2011-2012 were identified within manufacturing, construction, wholesale and retail trade, repair of motor vehicles and motorcycles, professional, scientific and technical services;
- Percentage of turnover achieved by active small and medium enterprises in the turnover of enterprises in industry, construction, trade and other services, per activities of national economy fell from 59.4% in 2010 to 57.9% in 2012;
- Gross value added created by SMEs decreased from 88% in 2011 to 87.6% in 2012;
- The highest share of total activity that contribute to the creation of value added is represented by services (45.3% - 2012);
- 5% of increasing SME in 2012 compared to 2011 caused a decrease in the unemployment rate from 7.4% in 2011 to 7% in 2012 and an increase in employment rate from 58.5% in 2011 to 59.5% in 2012;
- Romania, has registered a low capacity for innovation, the key element for increasing business performance;

According to the PPF Report on the SME sector in Romania edition 2013, Romania has a very small number of companies, which means a low density of SMEs, meaning only 23 SMEs/ 1,000 population.

Regarding the 2013 - first semester the analysis conducted by the National Council for Private Small and Medium Enterprises in Romania revealed the following:

- business environment had a satisfactory trend compared to 2012 - 2013 first semester;
- SMEs sector registered a very satisfactory overall progress compared to 2012 - 2013 first semester;
- index of assessing the economic situation of their firms by entrepreneurs fell from -24 in 2012 to -21 in 2013, first semester;

In conclusion, the entrepreneurial index had an unsatisfactory evolution in 2013 first semester compared to 2012 - first semester phenomenon recorded because of the fact that in our country there is still fiscal, political, social and economic instability.

#### **4. The structure and positioning of Romanian SMEs in the European context**

According to Eurostat data (provided by Cambridge Econometrics), the number of SMEs in Romania in 2012 was nearly 530,000, and the number of employed amounted to 2.676.948 for persons. The share of SMEs in total number of enterprises and the share of their employees in the total workforce employed are similar to the European average.

In return, the gross value added realized by SMEs was only 52.7% of that obtained at national economy level, significantly below the EU average of 58.1%. In other words, labor productivity is lower than average in the economy, which is also found in other European countries, but the difference is higher at us.

**Table 3. Numbre of enterprises and employment in Romania (2012)**

Type of enterprise	Number of enterprises			Employment		
	Romania		UE %	Romania		UE %
	no	%		no	%	
<b>Micro</b>	475.536	89,6	92,2	993.079	24,9	29,6
<b>Small</b>	45.131	8,5	6,5	840.848	21,1	20,6
<b>Medium</b>	8.348	1,6	1,1	843.021	21,2	17,2
<b>SMEs</b>	529.015	99,7	99,8	2.676.948	67,2	67,4
<b>Large</b>	1.527	0,3	0,2	1.304.963	32,8	32,6
<b>Total</b>	530.542	100,0	100,0	3.981.911	100,0	100,0

Source: European Commission, Annual Report related to the action plan Small Business Act, 2013

Romania has fewer micro-enterprises than the EU average and the difference of share in terms of number of employees is even more pronounced. Moreover, the average of 2,08 employees per micro-enterprise, at a micro area calibration interval of 0-9 employees, suggest family activities rather than hiring others on the basis of competence criteria.

In the bottom of the calibration range of 10-49 employees for small enterprises there is also the average of 18,63 persons / small enterprise. However, from here we can talk about labor relations properly placed on the basis of competition and about an influence of labor market conditions. It is interesting that the average position is maintained within the medium-sized enterprises (average of 100,98 employees in an interval of 50-249 employees).

About two thirds of Romanian employees work in SMEs, which constitute a sufficient argument to give more attention to this segment of business environment. Noteworthy, however, that the remaining third of employees in large firms contribute with about half of the gross value added in the economy.

**Table 4 Value added by type of enterprise**

Type of enterprise	Romania		UE 27 %
	Mld euro	%	
Micro	7	14,4	21,2
Small	8	17,8	18,5
Medium	9	20,5	18,4
SMEs	24	52,7	58,1
Large	22	47,3	41,9
Total	46	100,0	100,0

Source: European Commission, Annual Report related to the action plan Small Business Act, 2013

Remarkable is almost equal contribution of each of the three types of enterprises, micro, small and medium to the results in the economy. With the observation that Romania has an interesting feature, namely medium enterprises are given more importance than the EU, while micro enterprises are to some extent a fiscal role for those involved and less for gross added value creation (14,4% in Romania, compared to 21,2% of the EU total).

Obviously, it would be taken differentiated measures for micro-enterprises and stimulated hiring more employees. At the same time, it would be useful to recognize the higher contribution of medium-sized enterprises and the provision of incentives to the creation of additional jobs in small businesses.

Another defining feature of Romania is the sectoral distribution. The share of SMEs operating in the commercial sector is 42% of total SMEs, well above the average of 30% at European level. SMEs rest are distributed between services (34%), construction (13%) and only finally manufacturing (10%).

Finally, firms operating in sectors considered essential to restoring competitiveness, as high-tech manufacturing and those operating in knowledge-intensive use, represent 23%, below the EU average of 26%.

Regarding the number of SMEs per thousand of inhabitants, Romania is one of the European countries with the lowest number of SMEs per one thousand of inhabitants respectively 24 firms, half of the EU average and exceeding only Greece (12.6) and Austria (11).

In comparison, in Portugal, the Netherlands, Estonia and Cyprus business environment means more than 200 SMEs per one thousand of inhabitants. Among the countries in the region, the dynamic one is Croatia, with 158 firms per thousand inhabitants, but good positions occupy Czech Republic (88 SMEs), Hungary (57) and Bulgaria (40 small and medium enterprises). On the other hand, in Austria, the European state with the fewest SMEs per thousand of inhabitants (11), most of them (about 64.000 of the more than 95.000 SMEs) have more than 250 employees.

Basically, the local economy is based on jobs currently created and taxes paid to the state by a "small" business environment, consisting of little more than 470.000 SMEs (more than 99% of the companies that currently exist in Romania).

The reasons that make Romania a weak "cultivator" of entrepreneurs include the low risk appetite of Romanians, offer of well-paid jobs for fresh graduates in multinational companies, which decreases the attractiveness of setting up a business on their own, lack of capital and financing mechanisms for start-ups, and the inadequacy of academic curricula, from which often miss the entrepreneurial education.

Most SMEs in Romania (90%) have less than ten employees, and business models preferred by young people who start their deal with state aid continues to be service stations or restaurants that can be opened right in courtyard and for which the equipment is a modest investment. Of the more than 470.000 SMEs in the country about 200.000 have zero employees. In other words, they are a source of income for a single person, employer, or consultant in most cases.

We present below other comparative information regarding Romania vs EU:

- The rate of those who work on their own, as a proportion of total employees - 20% in Romania, 15% in the EU
- Time required to start a business - three days in Romania, an EU average of 5 days
- The cost required to start a business - 112 euros in Romania, an average of 372 euros in EU
- Number of annual taxes - 41 in Romania, an EU average of 12
- Time required for payment of taxes, in hours per year: 216 in Romania, 193 EU average
- The share of SMEs in total public procurement: 27% in Romania, 38% in the EU
- The rate of rejection of credit applications: 18% in Romania, 15% in the EU
- The proportion SMEs that make intra-Community exports 3% in Romania, 8% in the EU
- The proportion SMEs that provide employee training - 3% in Romania, 24% in the EU
- Proportion SMEs exporting outside the EU 1% in Romania, 4% in the EU
- Number of documents required to export 5 in Romania, 4 in EU.

## **5. Conclusion**

In the future, analysts and experts consider that Romania must ensure the economic growth on sound basis, encouraging consumption, boosting confidence of buyers in products from domestic market (domestic supply), improving absorption of EU funds and attracting foreign investment, focusing their attention to sectors that could create a competitive advantage by increasing the gross value added at national level.

According to forecasts provided by the National Commission for Prognosis, in the years 2014-2016 it should be recorded the following phenomena, with related indicators: GDP would record an increase (2,2% - in 2014, 2,8% - year 2015 3% - 2016); the largest shares by categories of resources are recorded to industry sectors (29,2% - in 2014, 29,4% - in 2015, 29,7% - 2016) and services (42,9% - 2014 , 42,7% - in 2015, 42,5% - 2016); and household consumption will decrease from 71% in 2014 to 69,1% in 2016.

In conclusion, taking into account the forecasts of the National Commission, and the views of analysts and specialists, Romanian State should create a favorable entrepreneurial environment for the creation and development of SMEs, its premises being the pillars of economic growth mentioned above.

Romania is placed on the second lowest in Europe in terms of number of SMEs reported per thousand of inhabitants (25 companies per 1,000 inhabitants). The weak development of entrepreneurial culture in Romania has many causes including low appetite for risk of Romanians, excessive bureaucracy for setting up and doing business, lack of capital and financing mechanisms for start-ups, the inadequacy of academic programs from which is missing most of the times entrepreneurship education.

Facilities for the establishment of SRL, those for SMEs financing provided by the state as de minimis scheme, START program are laudable initiatives, but they should be developed during several years, and funding for these must be supplemented, correlated with close monitoring of results of these programs. An important role is played by the fiscal vector, the business environment requiring primarily a legal framework to ensure predictability, stability, neutrality, processes that ensure ease of fulfillment of tax obligations, a small number of taxes in order to increase efficiency of Romanian fiscal system, to improve revenue collection for the state budget and reduce the size of tax evasion.

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# IMPLICAȚII ALE FISCALITĂȚII ÎN EVOLUȚIA SECTORULUI ÎNTRINDERILOR MICI ȘI MIJLOCII DIN ROMÂNIA. ASPECTE COMPARATIVE CU UNIUNEA EUROPEANĂ

Nicoleta, Mihăilă<sup>1</sup>

## Rezumat

Întreprinderile mici și mijlocii din România se află într-un moment de răscruce; acestea au "dobândit" o stabilitate fragilă, care se manifestă diferențiat, în funcție de mărime și sectorul de activitate economică, sau de la o regiune la alta. Situația în care s-a ajuns se datorează, în primul rând, obligațiilor fiscale ale întreprinzătorilor față de stat și lipsa unor politici de încurajare ale statului, împingându-le către insolvență și un nivel ridicat de îndatorare.

În această lucrare încercăm a determina structura și poziționarea IMM-urilor în context european, respectiv a ilustra situația comparativă cu țările membre UE, evoluția întreprinderilor mici și mijlocii - demografie, schimbări survenite în structura și dimensiunea lor, analiza pe clase de mărime, disparități regionale, performanțele economice și financiare ale întreprinderilor mici și mijlocii - cifra de afaceri, profit și indicatori de performanță economică, precum și propunerea unor soluții în vederea îmbunătățirii situației lor în contextul actual.

**Cuvinte cheie:** întreprinderi mici și mijlocii, evoluție, fiscalitate, indicatori economici, țări membre UE

**Clasificare Jel:** H25, H32, K22, M13

## 1. Introducere

IMM-urile au fost și vor rămâne un pilon important al dezvoltării României, nu numai prin prisma importanței acordate de către Uniunea Europeană acestora (prioritățile, obiectivele și măsurile Strategiei Europa 2020; pilonii principali și măsurile Planului de acțiune – Antreprenoriatul 2020. Readucând spiritul antreprenorial în Europa), dar și prin rolul și importanța pe care acestea le au la creșterea economică. Astfel, IMM-urile ajută la crearea de noi locuri de muncă, favorizează creșterea capacității de inovare, contribuie la crearea unui mediu concurențial stimulat, ajută la obținerea valorii adăugate a țării, generează cea mai mare parte din PIB, ajută la desfășurarea activităților din cadrul firmelor mari etc.

## 2. Principalele reglementări fiscale care au influențat sectorul IMM

Dintre reglementările fiscale cu impact semnificativ asupra sectorului IMM în timpul crizei economico-financiare, le enumerăm pe cele mai importante :

a) În ceea ce privește *dinamica fiscalității pe forța de muncă*, anul 2009 se caracterizează printr-o creștere a acesteia cu 2-3% în 2009, comparativ cu 2008.

Prin urmare:

- la asigurări sociale, contribuția angajatorilor se prezintă astfel:

*Pentru perioada 1 iulie- 30 noiembrie 2008*

- a) pentru condiții normale de muncă 19,5%;
- b) pentru condiții deosebite de muncă 24,5%;
- c) pentru condiții speciale de muncă 29,5%.

*Pentru luna decembrie 2008*

- a) pentru condiții normale de muncă 18%;
- b) pentru condiții deosebite de muncă 22%;
- c) pentru condiții speciale de muncă 28%.

*Pentru perioada iulie –decembrie 2009*

- a) pentru condiții normale de muncă 20,8%
- b) pentru condiții deosebite de muncă 25,8%
- c) pentru condiții speciale de muncă 30,8%

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- la asigurările de sănătate în perioada 01.07.2009-31.12.2009 contribuția este de 5,2%, față de 5,5% în perioada 01.07.2008 – 30.11.2008 și 5,2% în decembrie 2008;
- la fondul național de garantare pentru plata creanțelor salariale contribuția este de 0,25% - la fel ca anul trecut;
- la fondul de șomaj contribuția este de 0,5 % în iulie-decembrie 2009 față de 1% în perioada 01.07.2008-30.11.2008 și 0,5% începând cu luna decembrie 2008;
- la fondul de asigurare pentru accidente de muncă și boli profesionale contribuția este de la 0,15% la 0,85%, în semestrul II 2009, în funcție de clasa de risc, față de între 0,4 % și 2 %, în 2008;
- comision ITM – 0,75% la fel;
- cota de contribuții pentru asigurările și indemnizații de asigurări sociale de sănătate este de 0,85% în 2009, la fel ca în 2008.

Contribuția angajaților se prezintă astfel:

- la asigurări sociale este de 10,5% în perioada iulie - decembrie 2009, față de 9,5%, în 2008;
- la asigurările de sănătate este de 5,5% în semestrul II 2009, la fel ca în semestrul II 2008 - 5,5 %;
- la fondul de șomaj este de 0,5% în semestrul II 2009, la fel ca semestrul II 2008 - 0,5%.

De asemenea, în anul 2012 fiscalitatea pe forța de muncă s-a redus, fiind eliminat comisionul ITM în valoare de 0,75%.

b) Dinamica impozitului pe profit

În perioada 2008-2011 impozitul pe profit a fost de 16%. În 2009 s-a introdus impozitul minim (societățile comerciale vor plăti în continuare un impozit de 16%, dar nu mai puțin de limita minimă), astfel:

**Tabel 1. Impozitul minim anual (lei)**

Venituri totale anuale (lei)	Impozit minim anual (lei)
0 - 52.000	2.200
52.001 - 215.000	4.300
215.001 - 430.000	6.500
430.001 - 4.300.000	8.600
4.300.001 - 21.500.000	11.000
21.500.001 - 129.000.000	22.000
Peste 129.000.001	43.000

Sursa: Cod Fiscal, 2013

Cota de impozitare pe veniturile microîntreprinderilor este de 3% în anul 2009 față de 2,5% în anul 2008. În situația în care impozitul datorat de microîntreprinderi este mai mic decât impozitul minim anual, acestea sunt obligate la plata impozitului la nivelul acestei sume.

c) Dinamica numărului de impozite și taxe

Anul 2009 se caracterizează, conform informațiilor oferite de guvern, prin reduceri, anulări sau comasări a 119 taxe și tarife, numărul acestora ajungând astfel la aproximativ 300. Începând cu 1 iulie 2010 se introduc însă noi impozite, respectiv:

- Veniturile sub formă de dobânzi pentru depozitele la vedere/ conturi curente, precum și cele la depozitele clienților se impun cu o cotă de 16% din suma acestora.
- Se impozitează cu o cotă de 16% veniturile reprezentând: tichete cadou, tichetele de creșă, acordate potrivit legii; tichetele de vacanță, acordate potrivit legii; sumele reprezentând plățile compensatorii calculate pe baza salariilor medii nete pe unitate, primite de persoanele ale căror contracte individuale de muncă au fost desfăcute ca urmare a concedierilor colective, conform legii, precum și sumele reprezentând plățile compensatorii calculate pe baza salariului mediu net pe economie, primite de personalul civil din sectorul de apărare națională, ordine publică și siguranță națională la încetarea raporturilor de muncă sau de serviciu, ca urmare a nevoilor de reducere și de restructurare, acordate potrivit legii; sumele



reprezentând plățile compensatorii calculate pe baza soldelor lunare nete, acordate personalului militar trecut în rezervă sau al cărui contract încetează ca urmare a nevoilor de reducere și de restructurare, precum și ajutoarele stabilite în raport cu solda lunară netă, acordate acestuia la trecerea în rezervă sau direct în retragere cu drept de pensie sau celor care nu îndeplinesc condițiile de pensie, precum și ajutoare sau plăți compensatorii primite de polițiști aflați în situații similare, al căror quantum se determină în raport cu salariul de bază lunar net, acordate potrivit legislației în materie, devin impozabile începând cu drepturile aferente lunii iulie 2010.

Trebuie menționat faptul că începând cu 1 octombrie 2010, se elimină impozitul minim.

Numărul impozitelor și taxelor s-a redus semnificativ în ultima perioadă, ajungând la o cifră de 116, dar trebuie specificat faptul că numărul mediu de taxe și impozite în Uniunea Europeană este de aproximativ 17, mai exact 16,97; acest lucru arată că România este țara cu cele mai multe taxe și impozite și cele mai multe elemente de parafiscalitate care trebuiesc plătite de către o firmă.

### 3. Evoluția întreprinderilor mici și mijlocii în perioada 2004- 2012

Fenomenul antreprenorial a început să se manifeste în România în anul 1990, odată cu apariția primelor IMM-uri, evoluția acestuia fiind următoarea:

- 1990-1995 – IMM-urile s-au dezvoltat relativ accelerat, datorită, în principal, faptului că mediul economic, social și politic din cadrul regimului comunist a devenit mai permisiv; s-au deschis mici afaceri cu diferite obiecte de activitate, s-a intensificat concurența, statul a acordat facilități pentru înființarea și dezvoltarea firmelor, potențialul creativ individual a început să se dezvolte;

- 1996- 2000 – IMM-urile au înregistrat o perioadă de temporizare a dezvoltării, în principal ca urmare a faptului că, odată cu intensificarea concurenței, a început să apară și fenomenul de saturație al pieței, dar și a faptului că statul nu a adaptat facilitățile acordate IMM-urilor în funcție de vechime și dimensiune;

- 2000- 2008 – IMM-urile au beneficiat de o perioadă de relansare, atât datorită schimbărilor din plan economic, politic și social, dar și integrării României în Uniunea Europeană;

- 2008- prezent – IMM-urile au avut o evoluție oscilantă (în anul 2008 a debutat criza economico-financiară la nivel mondial, cu impact negativ asupra acestora aproximativ până la sfârșitul anului 2011, din anul 2012 înregistrându-se o creștere a numărului IMM-urilor).

**Tabel 2. Evoluția firmelor, pe clase de mărimi, în perioada 2004-2012**

Categorie	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Micro</b>	362.457	399.105	424.865	459.696	495.038	485.776	438.421	394.091	413.803
<b>Mici</b>	36.670	40.195	44.513	48.915	48.190	45.800	43.854	47.790	48.275
<b>Mijlocii</b>	9.197	9.391	9.605	9.988	9.978	8.609	8.085	8.640	8.584
<b>Total</b>	408.324	448.691	478.983	518.299	553.206	540.185	490.360	450.521	470.662

Sursa: Institutul Național de Statistică, Anuare statistice din perioada 2006- 2013

Se poate observa prin urmare faptul că în anul 2012, față de anul 2004, IMM-urile au crescut cu doar 15 puncte procentuale, o creștere relativ mică, însă justificată, deoarece începând cu anul 2008 România a fost afectată de criza economică. În perioada 2008-2011, IMM-urile au înregistrat o scădere accelerată, de la 553.206 la 450.521 firme, tocmai din cauza efectelor crizei economice care au determinat instabilitatea regimului fiscal, schimbarea mediului social, creșterea inflației, intensificarea activității economiei subterane, existența unui sistem bancar reticent la creditarea firmelor mici etc. În anul 2012, față de anul 2011, numărul IMM-urilor a crescut cu 5 puncte procentuale, fapt datorat măsurilor adoptate de către întreprinzătorii-manageri, prin care aceștia s-au adaptat la schimbările impuse de criză, dar, totodată, și unor măsuri adoptate la nivelul statului, prin care să se creeze un mediu economic mai prietenos.

Dificultățile cu care s-au confruntat IMM-urile în anii 2009 și 2010, conform Strategiei Consiliului Național al Întreprinderilor Private Mici și Mijlocii din România 2012-2016 au fost: „scăderea cererii interne; fiscalitatea excesivă; birocrăția; întârzierile la încasarea contravalorii facturilor de la firmele private; costurile ridicate ale creditelor; inflația; instabilitatea relativă a monedei naționale; accesul dificil la credite; corupția; creșterea nivelului cheltuielilor salariale; concurența produselor din import; angajarea, pregătirea și menținerea personalului; controalele excesive; neplata facturilor de către instituțiile statului; calitatea slabă a infrastructurii; scăderea cererii la export; etc.”.

Indicatorii demografici și cei de performanță ai României ce caracterizează IMM-urile au înregistrat valori îngrijorătoare (2011-2012), astfel:

- în perioada 2009-2013, aproximativ 360.000 de IMM-uri au fost închise sau și-au suspendat activitatea temporar;

- în anul 2012, cele mai multe IMM-uri care s-au înființat au avut obiecte de activitate din domeniul comerțului (29,2%) și agriculturii (16,5% din total înmatriculări);

- cele mai multe IMM-uri înmatriculate în anul 2012 s-au înregistrat în regiunea București-Ilfov (18% din total pe țară), regiunea Nord-Vest (16%), regiunea Vest (10%) și regiunea Sud-Vest Oltenia (10%);

- ponderea de 88% a microîntreprinderilor din total IMM-uri se situează sub valoarea medie a UE (92,2%);

- cea mai mare pondere în total IMM-uri este reprezentată de microîntreprinderi ;

- cele mai multe IMM-uri în perioada 2011-2012 au fost identificate în cadrul industriei prelucrătoare, construcții, comerț cu ridicata și cu amănuntul, repararea autovehiculelor și motocicletelor, activități profesionale, științifice și tehnice;

- ponderea cifrei de afaceri realizate de întreprinderile active mici și mijlocii în cifra de afaceri a întreprinderilor din industrie, construcții, comerț și alte servicii, pe activități ale economiei naționale a scăzut de la 59,4% în anul 2010 la 57,9% în anul 2012;

- valoarea adăugată brută creată de IMM-uri a scăzut de la 88% în anul 2011 la 87,6% în anul 2012;

- ponderea cea mai mare din total activități care contribuie la crearea valorii adăugate este reprezentată de servicii (45,3% – anul 2012);

- creșterea de 5% a IMM-urilor în anul 2012 față de anul 2011 a determinat o scădere a ratei șomajului de la 7,4% în anul 2011 la 7% în anul 2012 și o creștere a ratei de ocupare a forței de muncă de la 58,5% în anul 2011 la 59,5% în anul 2012;

- România a înregistrat o capacitate scăzută de inovare, element-cheie pentru creșterea performanței antreprenoriale.

Conform Raportului FPP privind sectorul IMM din România, ediția 2013, România are un număr prea mic de întreprinderi, care se traduce într-o densitate scăzută a IMM-urilor, respectiv de numai 23 de IMM-uri/1.000 de locuitori.

Cu privire la anul 2013 – semestrul I, analiza realizată de Consiliul Național al Întreprinderilor Private Mici și Mijlocii din România a reliefat următoarele aspecte:

- mediul de afaceri a avut o evoluție de ansamblu satisfăcătoare față de anul 2012 – semestrul I;

- sectorul de IMM-uri a înregistrat o evoluție de ansamblu foarte nesatisfăcătoare față de anul 2012 – semestrul I;

- indicele aprecierii situației economice a firmelor proprii de către întreprinzători a scăzut de la -24 în anul 2012 – semestrul I la -21 în anul 2013 – semestrul I;

În concluzie, indicele intreprenorial a avut o evoluție nesatisfăcătoare în anul 2013 – semestrul I față de anul 2012 – semestrul I, fenomen înregistrat din cauza faptului că la nivelul țării există în continuare instabilitate fiscală, politică, socială și economică.

#### 4. Structura și poziționarea IMM-urilor românești în context european

Potrivit datelor Eurostat (furnizate de Cambridge Econometrics), numărul IMM-urilor din România a fost în 2012 de aproape 530.000, iar numărul de angajați aferent s-a ridicat la 2.676.948 de persoane. Ponderea IMM-urilor în totalul numărului de întreprinderi și cea a angajaților lor în totalul forței de muncă salariate sunt similare cu media europeană.

În schimb, valoarea adăugată brută realizată la nivelul IMM a reprezentat doar 52,7% din cea obținută la nivelul economiei naționale, semnificativ sub media statelor membre UE, de 58,1%. Altfel spus, productivitatea muncii este mai mică decât cea medie pe economie, ceea ce se regăsește și în alte țări europene, dar diferența este mai mare la noi.

**Tabel 3. Numărul de întreprinderi și ocuparea forței de muncă în România (2012)**

Tip întreprindere	Nr întreprinderi			Ocuparea forței de muncă		
	România		UE %	România		UE %
	nr	%		nr	%	
<b>Micro</b>	475.536	89,6	92,2	993.079	24,9	29,6
<b>Mici</b>	45.131	8,5	6,5	840.848	21,1	20,6
<b>Medii</b>	8.348	1,6	1,1	843.021	21,2	17,2
<b>IMM</b>	529.015	99,7	99,8	2.676.948	67,2	67,4
<b>Mari</b>	1.527	0,3	0,2	1.304.963	32,8	32,6
<b>total</b>	530.542	100,0	100,0	3.981.911	100,0	100,0

Sursa: Comisia Europeană, Raport anual aferent planului de acțiune Small Business Act, 2013

România are mai puține microîntreprinderi decât media statelor UE, iar diferența de pondere în ceea ce privește numărul de angajați este și mai pronunțată. De altfel, media de 2,08 salariați pe microîntreprindere, la o calibrare a zonei micro pe intervalul 0-9 salariați, sugerează mai degrabă activități de tip familial decât angajarea altor persoane pe criterii de competență.

În partea de jos a intervalului de calibrare de 10-49 de salariați al întreprinderilor mici se află și media de 18,63 persoane/ întreprindere mică. Totuși, de-abia de aici încolo se poate vorbi despre relații de muncă așezate propriu-zis pe baze de concurență și de o influență a condițiilor de pe piața muncii. Interesant este că poziționarea mediei se păstrează și în cazul întreprinderilor mijlocii ( media 100,98 angajați la un interval de 50 – 249 salariați).

Cam două treimi din salariații români lucrează în IMM-uri, ceea ce constituie un argument suficient pentru a acorda o atenție sporită acestui segment al mediului de afaceri. Mai ales dată fiind rămânerea inerentă în urmă, în privința productivității muncii. De remarcat, totuși, că treimea de salariați rămasă în întreprinderile mari contribuie cu aproape jumătate din valoarea adăugată brută din economie.

**Tabel 4. Valoarea adăugată pe tipuri de întreprinderi**

Tip întreprindere	România		UE 27 %
	Mld euro	%	
<b>Micro</b>	7	14,4	21,2
<b>Mici</b>	8	17,8	18,5
<b>Medii</b>	9	20,5	18,4
<b>IMM-uri</b>	24	52,7	58,1
<b>Mari</b>	22	47,3	41,9
<b>total</b>	46	100,0	100,0

Sursa: Comisia Europeană, Raport anual aferent planului de acțiune Small Business Act, 2013

Remarcabilă este contribuția aproape egală pe fiecare dintre cele trei tipuri de întreprinderi, micro, mici și medii la rezultatele din economie. Cu observația că România are o particularitate interesantă, respectiv întreprinderile medii au importanță mai pronunțată decât pe ansamblul UE, în timp ce întreprinderile micro au într-o anumită măsură un rol fiscal

pentru cei implicați mai puțin de creare de valoare adăugată brută (14,4% în România, comparativ cu 21,2% din total la nivelul UE).

Evident, ar trebui luate măsuri diferențiate pentru întreprinderile micro și stimulată angajarea a mai mulți salariați. În același timp, ar fi utilă recunoașterea aportul mai mare al întreprinderilor de mărime medie și acordarea de stimulente pentru crearea de locuri de muncă suplimentare la întreprinderile mici.

O altă caracteristică definitivă pentru România o constituie distribuția sectorială. Astfel, ponderea IMM-urilor care activează în sectorul comercial este de 42% din numărul total de IMM-uri, mult peste media de 30% înregistrată la nivel european. Restul IMM-urilor sunt repartizate între servicii (34%), construcții (13%) și industria prelucrătoare (10%).

Întreprinderile care activează în sectoare considerate esențiale pentru restabilirea competitivității, precum producția de înaltă tehnologie și cele care operează în sectoarele bazate pe utilizarea intensivă a cunoașterii, se află la cota de 23%, sub media UE de 26%.

În ceea ce privește numărul de IMM-uri la mia de locuitori, România este unul dintre statele europene cu cel mai mic număr de IMM-uri la mia de locuitori, respectiv 24 de firme, la jumătate față de media UE și depășind doar Grecia (12,6) și Austria (11).

În comparație, în Portugalia, Olanda, Estonia sau Cipru mediul antreprenorial înseamnă peste 200 de IMM-uri la mia de locuitori. Dintre țările din regiune, cea mai dinamică este Croația, cu 158 de firme la mia de locuitori, dar poziții bune ocupă și Cehia (88 de IMM), Ungaria (57) sau Bulgaria (40 de firme mici și mijlocii). Pe de altă parte, în Austria, statul european cu cele mai puține IMM-uri la mia de locuitori (11), cea mai mare parte a lor (aproape 64.000 din peste 95.000 de IMM-uri) au peste 250 de angajați.

Practic, economia locală se sprijină în prezent pe locurile de muncă create și taxele plătite către stat de un mediu antreprenorial „mic”, format din puțin peste 470.000 de IMM-uri (mai mult de 99% din firmele care există în prezent în România).

Printre cauzele care fac din România un slab „cultivator” de antreprenori se numără și “apetit” scăzut pentru risc al românilor, oferta de locuri de muncă bine plătite în companiile multinaționale pentru proaspăt absolvenți, ceea ce scade atractivitatea înființării unei afaceri pe cont propriu, lipsa capitalului și a mecanismelor de finanțare pentru start-up-uri, dar și inadecvarea curriculei academice, din care lipsește de cele mai multe ori educația antreprenorială.

Cele mai multe IMM-uri din România (90%) au mai puțin de zece angajați, iar modele de afaceri preferate de tinerii care își înființează o afacere cu ajutor din partea statului continuă să fie atelierele auto sau restaurantele pe care le pot deschide chiar în curtea casei și pentru care echipamentele reprezintă o investiție modică. Dintre cele peste 470.000 de IMM-uri din țară aproximativ 200.000 au zero angajați. Cu alte cuvinte, acestea sunt o sursă de venit pentru o singură persoană, patronul, sau consultantul de cele mai multe ori.

Prezentăm în continuare și alte informații comparative privind România vs UE:

- Rata celor care muncesc pe cont propriu, ca proporție în totalul angajaților – 20% în România, 15% în UE;

- Timpul necesar pentru a deschide o afacere – 3 zile în România, o medie de 5 zile în UE;
- Costul necesar pentru a deschide o afacere – 112 euro în România, o medie de 372 euro în UE;
- Numărul de taxe anuale – 41 în România, o medie de 12 în UE;
- Timpul necesar pentru plata taxelor, în ore pe an: 216 în România, 193 media în UE;
- Proporția IMM-urilor în totalul achizițiilor publice: 27% în România, 38% în UE;
- Rata de respingere a cererilor de credit: 18% în România, 15% în UE;
- Proporția IMM-urilor care fac exporturi intra-comunitare: 3% în România, 8% în UE;
- Proporția IMM-urilor care oferă instruire angajaților – 3% în România, 24% în UE;
- Proporția IMM-urilor care exportă în afara UE: 1% în România, 4% în UE;
- Numărul de documente necesare pentru a face export: 5 în România.

## 5. Concluzii

Pe viitor, analiștii și specialiștii consideră că România trebuie să-și asigure creșterea economică pe baze sănătoase, încurajând consumul, stimulând încrederea cumpărătorilor în produsele de pe piața internă (oferta internă), îmbunătățind absorbția fondurilor europene și atragerea de investiții străine, focalizând atenția către sectoarele în care ar putea să-și creeze un avantaj competitiv, per ansamblu, prin creșterea valorii adăugate brute la nivel național.

Conform prognozelor oferite de către Comisia Națională de Prognoză, în perioada 2014-2016 ar trebui să se înregistreze următoarele fenomene, cu indicatorii aferenți: PIB-ul ar înregistra o evoluție crescătoare (2,2% – anul 2014; 2,8% – anul 2015; 3% – anul 2016); cele mai mari ponderi pe categorii de resurse se vor înregistra pentru sectoarele de industrie (29,2% – anul 2014; 29,4% – anul 2015; 29,7% – anul 2016) și servicii (42,9% – anul 2014; 42,7% – anul 2015; 42,5% – anul 2016); iar consumul populației va scădea de la 71% în anul 2014 la 69,1% în anul 2016.

În concluzie, luând în considerare prognozele Comisiei Naționale, dar și părerile analiștilor și ale specialiștilor în domeniu, statul român ar trebui să creeze un mediu antreprenorial favorizant pentru înființarea și dezvoltarea IMM-urilor, premisele acestuia fiind înșiși pilonii de creștere economică amintiți mai sus.

România este pe penultimul loc în Europa în ceea ce privește numărul de IMM-uri raportat la mia de locuitori (25 de companii la 1.000 de locuitori). Slaba dezvoltare a culturii antreprenoriale în România are mai multe cauze, printre care apetitul scăzut pentru risc al românilor, birocrăția excesivă legată de înființarea și derularea afacerilor, lipsa capitalului și a mecanismelor de finanțare pentru start-up-uri, inadecvarea programei academice, din care lipsește de cele mai multe ori educația antreprenorială.

Facilitățile pentru înființarea de SRL-D, cele de finanțare pentru IMM-uri oferite de stat precum schema de minimis, programul START sunt inițiative laudabile, însă acestea trebuie derulate pe parcursul mai multor ani, iar finanțările pentru acestea trebuie suplimentate, corelat cu o monitorizare atentă a rezultatelor acestor programe. De asemenea, un rol important îi revine și factorului fiscal, mediul de afaceri necesitând în primul rând un cadru legal care să asigure predictibilitate, stabilitate, neutralitate, procedee prin care să se asigure ușurința de îndeplinire a obligațiilor fiscale, un număr redus de impozite și taxe, astfel încât să crească eficiența sistemului fiscal românesc, să se îmbunătățească colectarea veniturilor la bugetul statului și să se reducă dimensiunea evaziunii fiscale.

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# CONSUMER PERCEPTION REGARDING CORPORATE RESPONSIBILITY. CASE STUDY: THE ROMANIAN OIL FIELD

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## Abstract

*This paper intends to measure consumers' perception of social responsibility that they have to their companies. We have identified experimentally the independent variables that influence the dependent variable - consumer perception. The model is based on an econometric equation through which highlights the links between the independent variables (price, quality, protection, perception, information). The existing correlation is tested between the dependent variable and the independent variables, the intensity of the links created and how each independent variable influences the dependent variable. Knowing the way consumers perceive corporate social responsibility in a sensitive area such as that of fuel allows the extrapolation of research in other areas of interest with significant impact on the relationship between companies and consumers.*

**Keywords:** corporate social responsibility, consumer perception, consumer perception variables, the econometric model of perception.

## 1. Introduction

Nowadays, under the strong impact of increased competition on the market, the consumer is the one who strongly influences the business environment. If until recently quality was the watchword that made a difference and influenced the purchasing decision, today, the corporate image and the corporate identity have become the key issues in the selection of the modern consumer, increasingly sensitive to the social and ethical issues of companies. Success in business seems to become less important as compared to the respect of the community (consumers), so companies are committed to the society in which they operate, through various actions regarding the business performed, which means that they become socially responsible. But while consumers are much more interested in the level of corporate social responsibility, one can notice a series of vulnerabilities, sometimes generated by the incomplete and incorrect information on the accomplishments and difficulties which they must face in their work, by the gaps in education and consumer awareness of health and safety in order to be able to make informed choices; sometimes by the refuse to pay higher prices for goods and services provided by some companies involved in social responsibility. Thus, some of these become the precursors to consumers' information and education for sustainable and more responsible consumption. Sometimes, in practice, there are differences between the consumers' expectations and what they perceive to be the real business conduct. This situation is caused by the irresponsible behavior cases regarding the consumers' protection and safety, post - sales service, support or resolution of complaints and disputes; the way in which some companies exaggerate their merits in the social or environmental domain.

According to the international law, companies should have a social responsibility strategy and relate to certain international CSR standards. The European Commission conducted a survey in November 2012-January 2013, on a sample of 200 companies from 10 EU countries (Denmark, France, Germany, Italy, Netherlands, Spain, Sweden, United Kingdom, Czech Republic, Poland ) with more than 1,000 employees each, of which 150

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people worked in another country. Of the total sample, 40% referred at least once to the international CSR standard. The study shows that the most popular international CSR standards were: UN Global Compact (32%) and the Global Reporting Initiative - GRI (31%) and the UN Principles on business and human rights, ISO26000 and OECD Principles for Multinational Enterprises were the least used (European Commission, 2013). Also, the number of companies with more than 10,000 employees who have used at least one international CSR standard was three times higher than the others, and Denmark, Sweden and Spain were the countries with most companies that used CSR standards.

Currently, the specialists' favorite topic revolves around corporate responsibility to consumers. Although they identify the key areas that can make organizations become socially responsible to customers/consumers, although organizations have implemented CSR policies in their development strategy, consumers seem to have become indifferent and skeptical of brands, due to the lack of a positive impact in their lives. This is the conclusion of a report published in August 2013 by Havas Media, an international communications consultancy which sought to evaluate the consumers' relationship with brands, analyzing the consumers' attitudes towards brands, on one hand, and, on the other hand, the benefits that companies bring to increase the consumers' quality of life (health, happiness, financial situation, relationships, community development, environment, employees' welfare, etc.). The research included 700 brands, more than 134,000 customers, 23 countries, 12 industries (Havas Media, 2013). The results of the report findings highlight a high lack of consumers' confidence (54%) in brands, especially in the developed countries. Only 32% believe that brands communicate honestly about commitments and promises. Although 71% of companies should be involved in improving the people's quality of life and welfare, only 39% really do it. Most consumers said they did not care if the next day more than 73% of the brands on the market were no longer active. Basically, the benefits that consumers get from brands are far lower than their expectations. Only 20% of the analyzed brands have a significant positive impact in the consumers' lives. These have increases of more than 120% on the stock market, enjoying a big market advantage, such as Google, Samsung, Microsoft, Nestle, Sony, Ikea, Dove etc.

Practically, corporate responsibility to consumers should cover at least the main areas related to human rights, labor practices and labor employment, sustainable consumption, environment protection, the fight against fraud and corruption, etc. The EU recognizes the ability of companies to voluntarily engage in various activities to meet the social and environmental objectives, and employees' volunteering becomes thus an expression of CSR.

The objective of this research is to create a model that highlights the underlying determinants of consumer perceptions about the responsibility they have to their companies. The research methodology includes: exploratory research of literature, quantitative analysis, model creation and interpretation of data obtained.

## **2. Theories and concepts regarding corporate social responsibility**

Since space does not allow a thorough analysis of the evolution of the concept of CSR, our goal is to identify the origin of the term and the main evolutionary stages, with a major impact on the further development of the concept. The term of corporate social responsibility (CSR) has a long and varied development, being intensely debated in the literature, especially starting with the '50s, when modern times of this concept opened their way. The first formal research evidence of evolutionary and conceptual research emerged in the twentieth century in the United States, a considerable amount of literature was accumulated, due to the particular interest shown by American authors.

Archie B. Carroll noted that references to a concern for social responsibility have appeared earlier, especially during the years '30 – '40 (Archie, 1999, p.268) . He identified several authors concerned at the time of the social business component and who became

famous over time through their works: Chester Barnard's (1938) - *The Functions of the Executive*, J. M. Clark's (1939) - *Social Control of Business*, Theodore Kreps (1940) - *Measurement of the Social Performance of Business*. Furthermore, the references of that time show that CEOs were interviewed by Fortune magazine about their social responsibilities starting with 1946. Research shows that Howard Bowen is the promoter or the parent of the concept of CSR, prominent in the book *Toward Social Responsibilities of the Businessman* (1953), an international reference work and an outstanding bibliographic source for the analysis of the concept. Bowen said that corporate social responsibility actually refers to the business people's obligations to follow policies, take decisions or follow those directions that are approved in terms of values and goals by our society (Bowen, 1953, p.44).

In the 60s, the literature on CSR developed considerably, mostly promulgated by academia and the names that seemed to dominate that period have included Davis, Frederick, McGuire, Walton, Peterson, Alchian. The most involved in the area of corporate social responsibility in this period was Keith Davis, who defined the concept considering that business people's decisions and actions are performed for reasons at least partially, related to direct economic and technical interests. Moreover, according to his opinion, social responsibility in business should be proportional to their social power (Davis, 1960, p.74).

CSR definitions have experienced the most accelerated dynamic in the 70s when they became more specific, and the most important contributions were made by the works of Johnson, Davis, Steiner, Sethi, Preston, Post, Carroll, Shubik, Friedman, Hedrik.

Friedman (1970) gave a narrow meaning to the concept, limiting it to the range of activities that generate increased profits due to the use of available resources, without fraud or deceit. In his view, only people can have responsibilities. A corporation is an artificial person which means that responsibilities are artificial, too. Social issues are the responsibility of the state and they do not regard corporate managers. According to his theory, the social responsibility in business aims to increase profits. Jensen and Meckling supported Friedman's theory, considering that the only obligation of the company is to increase profits for their owners and shareholders (Jensen, Meckling, 1976, pp. 305-360).

During the '80s, although we have seen a stagnation of the original definitions, there is a concern focused on the research of CSR and on alternative thematic frameworks such as the theory of interested parties (stakeholders) or the company's participatory theory, the theory of business ethics, corporate citizenship, corporate social performance, etc. In terms of the contribution to the definition, there were numerous reference works written by Jones, Drucker, Wartick, Wood and Cochran. During this period Thomas M. Jones extends corporate obligations beyond shareholders, consumers, employees, customers and community. He states that obligations must be voluntary and not generated by law or a framework contract, and companies should constitute society groups (Jones, 1980, pp.59-67). Wood and Cochran (1984) highlighted the importance of corporate involvement in social responsibility activities which helps them become more profitable as a result of the increasing consumer confidence in their products and services.

In the '90s, although the concept of CSR was not rejected, it seems that they did not add any new definitions to the existing body of literature (Archie, 1999, p. 268), but they continued the trend of conceptual usage of CSR and other concepts consistent with the theory of CSR were created, with reference points in the alternative themes such as the report of social performance - economic performance. Thus, Elkington (1997) identifies three key elements to define corporate social responsibility, known as Triple Bottom Line, which provide economic prosperity, social equity and environment protection: the people, the planet and the profit. These three elements refer to social responsibility, environmental responsibility and economic responsibility. A year later, Hopkins (1998) focused on the application of ethical and responsible behavior towards the interested parties (stockholders) for human development.



The 2000s brought a new approach to corporate social responsibility as a result of the development of entrepreneurial culture. Younkins (2001) extended the concept towards the social direction, focusing on the employees' individual rights and the company's commitment to them, to suppliers and customers. He analyzed social responsibility from two opposite perspectives: communitarianism and individualism.

According to Nicolescu, Năstase și Popa (2006, p. 74), CSR becomes a firm obligation beyond the legal obligations or those imposed by the economic restrictions, to pursue long-term goals to the benefit of shareholders, customers, suppliers, employees, government agencies, lenders, local community, public opinion.

Under the strong impulse of competitiveness growth on the market and the new international legal approaches, increasingly more corporations include CSR in their strategy of management development. In turn, organizations accentuate corporate involvement in volunteering as an expression of the degree of social responsibility. Richard Howitt (2013) stated that for EU companies, corporate social responsibility should be a way out of the crisis, not a cost to the business.

EU Strategy 2011-2014 for Corporate Social Responsibility aims to encourage the adoption of CSR practices in Europe as a tool to restore confidence in the European economy, creating jobs and fostering the competitiveness of European companies. Furthermore, the EU seeks to promote a sustainable business environment concerning three major areas: economic growth, social development, environment protection.

Corporate social responsibility (CSI/CSR) was initially defined by the European Commission (2002) as a concept applied to companies in order to voluntarily integrate social and environmental concerns in their business activities and interaction with stakeholders. In 2011 the Commission published a new policy of corporate social responsibility, which redefines the concept as corporate responsibility for their impact on society. To fully meet their social responsibility, enterprises should implement, in collaboration with the stakeholders, a process of integration of social, environmental, ethical human rights and consumer concerns in their business operations and core strategy (European Commission, 2011). Thus, firms must respect the law, on the one hand, and the collective agreements with the social partners, on the other hand. The term corporate social responsibility is often alternatively used with other terms, including corporate citizenship, business in society, social enterprise, sustainable development, Triple Bottom Line, social added value, strategic philanthropy, corporate ethics and, in some cases, corporate governance (Nelson 2004, p.6).

In January 2013 the European Parliament published a report regarding CSR, which require European companies to act in order to combat the consequences of the crisis, creating jobs for young people, preventing the exploitation of labor in supply chains and identifying new markets through the economic and social products and services (European Parliament, 2013).

Since the theory develops and conducts research, scientists can revise and adapt the existing definitions of CSR or new definitions can appear in the literature; however, it is difficult to imagine today that these new concepts could develop separately and distinctly from the foundation that was established more than half a century ago. In the future, we will witness the expansion of corporate social responsibility and the new emerging technologies, commercial areas and applications. In this context, the concept of CSR approaches and captures the most important concerns of the public regarding the level of business and society relations.

In Romania, the concept of corporate social responsibility emerged and evolved after 1990, and after 2000 many large companies and small and medium enterprises (SMEs) have been involved in social responsibility actions, aimed especially at the environment protection, adopting some social measures for employees and developing collaboration with local authorities.

The proliferation of the concept has brought major changes in the development strategy of the Romanian companies, in their vision and mission to become more involved in the community, in their relation with the employees, suppliers and customers, more careful in business development and increasing socially responsible.

Practically, the international law and EU legislation influenced and also forced Romanian companies to become part of this development. The National Strategy to Promote Social Responsibility 2011-2016 is the document in which this area becomes a priority for Romania, aimed at raising awareness about the importance and benefits of applying social responsibility and increasing the involvement of the public sector, of Romanian companies, multinational companies and the civil society in implementing social responsibility in Romania (Romanian Government, 2011). Three major areas of action are identified: 1) creating an appropriate framework for CSR development. This is the responsibility of public authorities and regards both the local and central level; 2) promoting the application of CSR in all organizations in Romania; 3) active involvement of the public sector in CSR initiatives;

Basically, every actor involved should be aware of the importance and the benefits of adopting responsible business behavior and engage in various social responsibility programs and activities. It is a change of perception that many Romanian companies still face as they confuse CSR with philanthropy to obtain good references in the media. It is very serious that the social impact of projects is not evaluated. Although substantial budgets are allocated for CSR programs, they are not evaluated, do not have a strategic dimension, are not designed in accordance with the development objectives of the companies with the industry specific, with the expectations of the interested groups.

### **3. The model and the empirical research**

Presently, due to the complex activities, transnational companies generate a series of effects on both national economies and consumers. We speak more often of their role in sustainable development, social responsibility that they must assume, of intelligent growth. In the context in which they have a significant impact on consumers, it is necessary to analyze how they relate to such companies, the perception they have on their activities, the products offered and how they look at the relations between the company and the consumer. In this context, it is necessary to create a model that shows how consumers perceive these companies.

The proper research involves the following steps: Step 1. The identification of the specific categories of variables and the components that define them; Step 2. The construction of the econometric model, Step 3. The empirical research by the introduction and validation of the time using the model built and interpretation of quantitative results obtained.

#### **Step 1. Identification of the specific categories of variables**

In order to identify the variables that make up the model, the authors undertook a study based on a questionnaire. The study comprised 530 subjects coming from different environments, with different training and income. The sample was structured to be representative. Consumers, in the case of the study – the subjects, were asked to determine the criteria by which they select a product and a company when making a decision to buy. Also, they were asked to identify the criteria that a company should consider when defining its responsibility to the consumer. The study focused on the following areas: auto (car owners), pharmaceutical, food, fuels (owners of cars with different fuel feeding). The result is that there are five variables: price, quality, protection, perception and information that consumers consider when purchasing a product, while they determine the level of perception of corporate responsibility to consumers. Thus 98.3 % of consumers stated that when purchasing a product or service considering price, quality, protection provided by the product or service, the perception about the product, the manufacturer or dealer mark and information about the product or service. The price is the fundamental component that takes into account consumer when buying a product interviewed (31.8 % for those who would buy a car, 48 % on the purchase of food, fuel 45.7%). Only regarding drugs (pharmaceutical), price ranks third (15.2 %) after protection. Also, quality, the price is a fundamental element of producing or distributing company policy. From this perspective, the price is viewed as the responsibility of the consumer in the set based on economic principles. Thus the consumer will

"charge" companies that do not set their selling price effectively on economic principles, non prohibitive allowing consumer access to the product. The consumer will manifest an adverse reaction to the products and the companies that set prices on the non-economic criteria, which are based only on achieving high returns with low intake from them.

Quality is another attribute targeted by both parties: consumers and businesses. Consumers will always prefer quality products if access is not restricted by price. Thus, 28.2 % of those who would purchase or have purchased a vehicle say that the most important factor in their choice of quality, while 35.8 % of those who would buy or buy drugs put this variable first. Regarding food, 21% of respondents this variable is the most important of the five, while 26.3 % of fuel buyers have appreciated the quality primarily when at the pumps.

Protection was another element that interviewees highlighted when they were asked to identify items by characterizing the care that a company has to its customers. Protection is an item that consumers take into account when choosing a product or service. Naturally, consumers will prefer products that give them the greatest protection of both active and passive, but as with all the quality of the item price is determined in the final choice. The study that led to the identification of these variables, over 78 % of those surveyed said they would choose a car model that first 5-star EuroNCAP test, safety test, if cars were not so expensive. Only 11 % have a primary ergonomics and other aspects of car gadgets offered.

Perception is the fourth independent variable that is the basis of the model. By perception, the consumer understands the image that a company or product created in the market. In some cases the consumer chooses a product for that 'cool' or because he heard that it is good. It is recognized that when talking about German cars, their perception of the consumer is a very good opinion. In some cases, the consumer may have a negative perception of the type of business conducted by the company. An example may be the perception of fur coats manufacturers due to the fact that they do not protect wildlife.

Information is the last variable included by the subjects among the variables that are used in the model. The consumer wants to be informed about the product he consumes or the company producing although in the final choice this variable has a less important weight. Only consumers with financial potential and a high level of training focus on information.

In conclusion, the independent variables having a direct impact on the dependent variable - consumer perception related to corporate responsibility are: price, quality, protection, awareness and information.

### **Step 2. Creating the econometric model**

The construction of the model requires that the expression of consumer perception regarding social responsibility (PCRS) as the dependent variable in accordance with the independent variables: price, quality, protection, perception, information.

In this context:  $PCRS = (\text{selected dependent variables})$ ;  $PCRS = (\text{price, quality, protection, perception, information})$  where price - P; quality - C; protection - PRT; perception - PER; information - INF

In this context one can use a multiple regression function to characterize the phenomenon.

$Y_t = a_0 + a_1X_{1t} + a_2X_{2t} + \dots + a_kX_{kt} + e_t$ ,  $t = 1, 2, \dots, n$ ; where:  $a_0$  - is the constant value,  $a_1 - a_k$  equation parameters, and  $x_{1t} - x_{kt}$  variables of the function,  $e_t$  - standard error.

In our case the function is written:

$$PCRS = a_0 + a_1(P) + a_2(C) + a_3(PRT) + a_4(PER) + a_5(INF) + e_t$$

In these circumstances we can quantify the influence of each indicator on GDP in each country that was analyzed.

### **Step 3. The empirical research by the introduction and validation of the data using the model built and the quantitative interpretation of the results obtained**

The analysis of consumer perception on producer responsibility and fuel traders from Romania towards them is based on multiple reasons. These authors enumerate: the sensitive sector of the economy, with strong fluctuations caused by the changes and the events

produced worldwide; the largest company in Romania works in this field; in the top 20 companies for 2012 there are still two such manufacturers and traders missing; the structure of offer and demand; big increases in prices of petroleum products in recent years.

In this context it is proposed to analyze consumer perception related to fuel producers and traders' responsibility towards them. At the basis of the analysis, the authors found a study based on a questionnaire. They interviewed a total of 500 people over 5 days in which 486 people responded to all questions in the questionnaire, they were considered valid responses underlying the analysis. All persons who were handed the questionnaires supplied with fuel at one of the stations: Petrom - OMV, Agip, Rompetrol and Lukoil. The questionnaire consisted of two parts. In the first part there were general questions. The second part contained questions that tested consumer perception about the responsibility they have to their producing companies.

Regarding the chapter on the general information, the respondents provided the following information:

- 293 live in urban areas and 193 in rural areas;
- 167 subjects use less than 20 liters of fuel per month, 185 subjects have a quantity between 20 and 30 liters per month and more than 134 subjects 30 liters per month;
- 314 of the interviewed subjects have high school or vocational school, 146 are graduates, 26 Master's degree.
- the majority of respondents (295) stated an income per family member less than 800 lei, 123 stated income per family member between 801 and 1200 lei, 49 respondents stated income per family member between 1201 lei and 1600 lei 13 subjects have a family member income between 1601 lei and 2000 lei and 6 subjects reported higher revenues 2,000 lei per family member.
- about the age of the respondents, 37 were aged between 18 and 25 years, 290 were aged between 26 and 35 years, 98 said aged between 36 and 45 years, 45 subjects aged between 45 and 60 years and 16 subjects over 60 years of age.

Regarding the importance of the independent variables tested, all the respondents (486) agreed that these variables influence their perception of the social responsibility of companies operating in this field. Asked to prioritize these variables, 202 (41.56 %) stated that the manufacturer and trader price mainly need to focus attention consumer, 179 (36.83 %) of respondents said they have to put the focus primarily on quality, 58 (11.93 %) say it is the most important variable is protection especially regarding the environment, 39 (8.03 %) of respondents said that mainly manufacturers and traders must turn attention to perception, while 8 (1.64 %) respondents stated that producers and traders have to lean primarily on information.

The dependent variable, consumer perception on social responsibility, of fuel producers and traders was measured in the questionnaire developed. The respondents were thus asked to evaluate on a scale from one to ten - from very unfavorable to very favorable – the perceptions of social responsibility that companies show respect for them. Similarly, there was the case for other independent variables that are used in the model.

In this regard, the respondents were encouraged to comment on the independent variable price taking into account: the size of the price of fuel, the price justification; the profit of the manufacturer; the report expenses with fuel/family budget consumer, taxes paid.

We used a scale from one to ten, one expressing the appreciation of very unfavorable and ten being a favorable appreciation.

Defining the independent variable quality was achieved through three types of information: fuel quality, the quality/price, the manufacturer regarding quality. The consumers were asked to express their opinion on the quality of fuels sold in Romania using a scale from one to ten, one expressing the appreciation of very unfavorable and ten as a very favorable appreciation.

The third independent variable protection was defined by three components: the environmental protection, consumer generated problems, damages. And then proceeded to express appreciation on a scale from one to ten, one expressing a very unfavorable appreciation, while ten a very favorable appreciation.

The fourth independent variable - perception - reflects the company's image in the eyes of the consumer. The expression of the appreciation was done on a scale from one to ten, one expressing a very unfavorable assessment, while ten a very favorable appreciation.

The last independent variable - information - was described by three elements: consumer, information campaigns, direct information. And then proceeded to express appreciation on a scale of one to ten, one expressing a very unfavorable assessment, while ten very favorable appreciation.

The quantitative analysis of the data drawn from the completed questionnaires involved: statistical analysis, the correlation analysis between the dependent variable and independent variables and the analysis of the regression equation obtained.

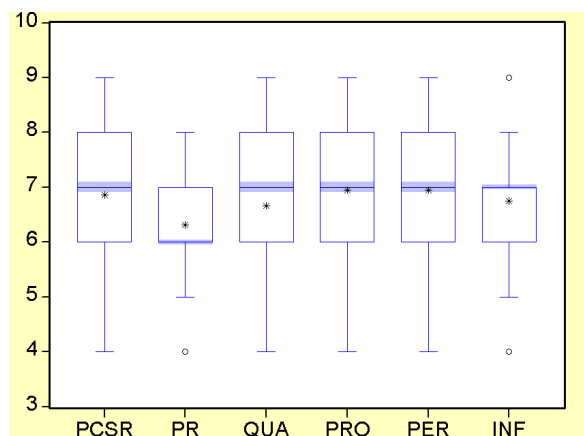
**Tabel 1. Descriptive statistics**

	PCSR	PR	QUA	PRO	PER	INF
Mean	6.860082	6.314815	6.664609	6.944444	6.944444	6.744856
Median	7.000000	6.000000	7.000000	7.000000	7.000000	7.000000
Maximum	9.000000	8.000000	9.000000	9.000000	9.000000	9.000000
Minimum	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Std. Dev.	1.184510	1.052080	1.257006	1.085519	1.128360	1.027821
Skewness	-0.130441	-0.377825	-0.384086	-0.160821	-0.132175	0.011882
Kurtosis	2.366813	2.552243	2.358393	2.875214	2.522514	2.888426
Jarque-Bera	9.496949	15.62275	20.28542	2.410266	6.031958	0.263521
Probability	0.008665	0.000405	0.000039	0.299652	0.048998	0.876551
Sum	3334.000	3069.000	3239.000	3375.000	3375.000	3278.000
Sum Sq. Dev.	680.4856	536.8333	766.3313	571.5000	617.5000	512.3621
Observations	486	486	486	486	486	486

The statistical analysis of questionnaires - authors calculation using Eviews 5

The statistical analysis shows a standard deviation close to the value of one, indicating a relatively small change. The core values of the answers given by respondents' ranges (6.31 to 6.94), the lowest value being assigned to the variable price while the highest value is assigned to protect the independent variables protection and perception. The lower the rating, on a scale from one to ten is four, common to all variables. The highest grade is new for all variables except for the independent variable price which gained maximum rating eight.

**Figure 1. Boxplots of descriptive statistics**



Representations of medians and means - authors calculation using Eviews 5

Regarding the analysis of the distribution - skewness - there is a right angled distribution with more extreme values to the left if the dependent variable and independent ones, less the variable information whose value is positive indicating a left angled distribution with extreme values to the right. Regarding the degree of flattening of the statistical series, there is a series platikurtic distribution for all variables.

**Table 2. Matrix correlation**

	PCSR	PR	QUA	PRO	PER	INF
PCSR	1.000000	0.806423	0.890684	0.927208	0.939827	0.880062
PR	0.806423	1.000000	0.778478	0.804303	0.732081	0.713192
QUA	0.890684	0.778478	1.000000	0.891445	0.845970	0.758705
PRO	0.927208	0.804303	0.891445	1.000000	0.898065	0.829960
PER	0.939827	0.732081	0.845970	0.898065	1.000000	0.892674
INF	0.880062	0.713192	0.758705	0.829960	0.892674	1.000000

The intensity between variables - authors calculation using Eviews 5

Regarding the correlation matrix, it highlights the intensity of the links between variables, especially between the dependent variable and the independent variables. There is a strong positive correlation between the dependent variable and the independent variables. The lowest value of 0.80 units is recorded for the independent variable price, while the highest value of 0.93 units is recorded for the independent variable perception.

The regression equation resulting from the application of the model by using the program Eviews 5 is:

$$PCSR = 0.1260 + 0.1671 PR + 0.1671 QUA + 0.2226 PRO + 0.4213 PER + 0.2226 INF - 0.5947$$

**Table 3. The regression equation**

Dependent Variable: PCSR  
 Method: Least Squares  
 Date: 01/31/14 Time: 15:28  
 Sample: 1 486  
 Included observations: 486

Variable	Coefficient	Std. Error	t-Statistic	Prob.
PR	0.126082	0.022771	5.536886	0.0000
QUA	0.167160	0.025463	6.564823	0.0000
PRO	0.222617	0.036799	6.049511	0.0000
PER	0.421385	0.035598	11.83738	0.0000
INF	0.158988	0.030321	5.243421	0.0000
C	-0.594743	0.096699	-6.150483	0.0000
R-squared	0.936135	Mean dependent var	6.860082	
Adjusted R-squared	0.935470	S.D. dependent var	1.184510	
S.E. of regression	0.300898	Akaike info criterion	0.448177	
Sum squared resid	43.45896	Schwarz criterion	0.499858	
Log likelihood	-102.9070	F-statistic	1407.180	
Durbin-Watson stat	2.080015	Prob(F-statistic)	0.000000	

Dependent variable followed by list of regressors including ARMA and PDL terms

This reflects the impact of the independent variables on the dependent variable. There is a coefficient of determination (R -squared) and Adjusted R -squared of 0.93, very high, indicating that the phenomenon is explained by the independent variables in a very high percentage. In this context, the sample and the variables can be considered representative to render reality as concise as possible. F - is statistically less than 5 % , so as the statistical regression model is valid.

We found that the lowest weighting of the independent variables occurs when the price variable is equal to 0.12. Such change of the price with one unit leads to change in the same direction of the phenomenon analyzed by 0.12 units. Changing the unit of perception regarding the quality of products offered by companies to amend the same general sentiment on corporate responsibility with 0.16 units, while a unit change of the variable protective phenomenon would lead to changes of 0.22 units. The strongest change would occur with the variable perception. This produces an effect in the same sense on the analyzed phenomenon by 0.42 units per one unit. The change of the consumer information related to fuel, leads to the modification of the analyzed phenomenon in the same direction by 0.15 units.

### Conclusions

The way in which consumers perceive their responsibility to their companies in the contemporary economy is a particularly important topic to be analyzed for the effects produced.

The present study aims at testing consumer perceptions in a sensitive area, the fuel consumption. We experimentally tested with the help of an econometric model the consumer perception about corporate social responsibility. We identified the variables that make up the model; we analyzed the correlations between them and the dependent variable. We observed that the price, quality, protection, awareness and information are attributes that companies should take into account when setting targets for consumers. The most sensitive variable of the fuel market is the price. Its size and orientation represent the key element that the companies should consider when selling such products. Its elasticity thereof is low. Buyers consider that the price of fuel is high as compared to their income. Due to the low elasticity, price change leads to a low change in consumer perception. The other independent variables produce larger changes than the price. This highlights the fundamental characteristic of the Romanian market which is still governed by the size of the price. This aspect is understandable due to the low purchasing power of the population focusing on the choice according to the price. The model can be easily extended to other economic sectors. Thus, we can achieve in this respect the development of extensive studies testing consumer perception on certain aspects related to companies, traders, marketing mix

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# THE OPERATIONAL PLAN AND THE IMPORTANCE OF MANAGEMENT ON BUSINESS ENVIRONMENT

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## **Abstract:**

*In order to obtain an appropriate financing for business, the operational plan and the management have an important role no matter if it is about a business which extends or one that only has to be redirected. This necessity of using an operational plan in an appropriate way and to implement in an adequate manner the managerial function at the level of Romanian companies is more stringent as Romania there is in European Union and our companies have to face the strong competition. The article makes a presentation of the general aspects regarding the management of business, the structure of an operational plan in a business – an essential objective - and the organisation of human resources in the frame activity, the business owners and their responsibility, the small companies, their problems and risks, but the exigencies for the Romanian companies on the European market.*

**Keywords:** operational plan, business management, firms, risks.

**JEL Classification:** D23.

## **1. Operational plan - the need for an optimal financing**

The operational plan that is necessary in the documentation for external financing mirrors the way of transposing into practice the strategy built in a business in order to obtain such financing, besides their own sources of financing. The structure of obtaining financing depends very much on the nature of the business and on the way in which they deal with the other chapters of the financing documentation or the business plan. Of course that financing is usually required for an investment project. Beside a graphic of achieving and implementing the investment it is necessary to show that there have been taken into account the problems that may interfere. An operational plan will contain the following elements: the selling force, the production, the staff and the protection against risks.

*The selling force* will be examined with great attention by creditors/investors. They want to see the way in which the entrepreneur approaches his sales and how he is able to answer the various questions from the field.

*The production* must stay in the entrepreneur's attention, especially because he has to prove and to demonstrate in front of the paymaster that he is able to organize this field of the business. In the case in which there have not been discussed in other sections, here one will take into account the following questions: Which will be the way of obtaining the offered product? Which will be the production flux? What machines will be necessary? Which will be their production capacities? How will the quality be measured, controlled and improved? Where will the business be located and what advantages does it have? What type of insurance does your business need?

*The staff* is the most important resource in a business. The operational plan must show who is necessary in order to develop the business, paying attention to the following questions: How many employees are needed? Full-time or part-time? Will they be working in shifts? What is the schedule? Is there a job description for each position from the staff's structure? What remuneration grid is it established? Is this in accordance with the existing situation at that moment on the market of labour force? What programme of preparing and perfecting the employees is it taken into account?

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*The protection against risks* is an element that is appreciated depending on the existence of some insurance policies of the company's activities, insurance for third-party liability, insurance for professional liability, life insurance and in case of accidents.

The operational plan will be carefully examined by an investor/ creditor interested in financing the business. The examination team and especially the experts in the domain will seize anything that is out of the rules, any limit in the operative organization of the business.

## **2. General aspects regarding the business management**

Paymasters know that two of the most dangerous problems that new business has to face are represented by the over demand of the entrepreneur-manager and by the lack of an experimental leadership team, with abilities in that field. Beside these we can enumerate other difficulties too encountered by early business (financing, paying taxes and charges, research activity, marketing and so on). One of the causes of business failure is the lack of competence and experience in management. This is often shadowed by more obvious causes, such as strong competition, lack of capital, unfavourable location or early expansion. It has been noticed that the bankruptcy of small companies is the result of faulty management. Capital owners often say that they invest in managerial teams, not in ideas and products. From this reason this section must prove that the managerial team proposed is a winning one. In the management activity there appears a series of specific elements that can make quite difficult this essential function of a company.

I wish to signal the following:

- Any managerial activity contains in itself the germ of its destruction. The continuous change of the competitive environment of business is the only invariant in the manager's life. The manager never has the necessary time for a detailed analysis of an existing situation and for the elaboration of a well underlain decision. The manager never has the possibility to check what would have happened if he had made another decision. The manager discovers sometimes the aim advancing on the way to it.

The management of companies must rely on knowledge. There are more factors that quicken the management based on knowledge:

- The exponential growth of production, of sending and using information and knowledge; the enlargement of the contents of knowledge from processes, products, services and markets; the fast increase of overheating the staff with information; the strong speeding up of the staff's moral depreciation, of the data, information and knowledge; the intensification of the request to access more easily and faster relevant structures of data, information and knowledge; the doubling of the capacity of processing of the computers every 18 months (Moore's Law); the growth of the costs of computer networks, proportionally with the increase of the network, while the value of the market amplifies exponentially (Metcalf's Law); the doubling of the volume of data that big companies have every 12 months (IBM estimation); the increase of systems and tools of managerial soft available for the management of the organization.

The description of the managerial team presents the people who will have a decisive role in beginning and developing the business. The examiner who will be the possible paymaster must be convinced that those from the leadership are able to ensure the success of the business. Therefore, it is the case to make the distinction between:

- a) the entrepreneurs - it is necessary the presentation of some pieces of information related to the natural/juridical people responsible for projecting, beginning and developing the business. The entrepreneurs may limit just to holding a part of the social capital of the company or they can be active entrepreneurs – people who have involved in a significant way with capital and who will participate/ already participate with their experience and abilities in the effective leadership of the company.

However, there is a series of features that the entrepreneurs should have and which deserve to be specified: the trust in everything they make; the capacity of dealing with failures; creativity, perseverance; easiness in taking risks; total dedication.

b) the executives – are people who maybe did not invest into the business, but whose talent and skill influence in an important way the business having a contractual relationship with the company and a fiduciary liability on it. A powerful executive committee is an important active for the society, which adds credibility to the leading team. It is required the presentation of the composition of the executive committee, the names of the executives, their age, their training, their experience. We should highlight the experience of each executive and the way in which he will help the company.

c) the corpus of the counsellors – has an important role in management and many of the new companies head for the corpus of the counsellors for assistance in technical operation of marketing, planning or of any other nature. Creditors and investors want to see that the entrepreneur looks for advice, that he has created an official system of ensuring, that he will not isolate in what regards decisions – a reality which is often found in the case of people who are busy with creating a new company. While the executive committee has more of a legal nature, the corpus of the counsellors has more a functional nature. The corpus of the counsellors must be made of individuals who have a valuable experience in the field. Without the legal constraints required by the executive council, these counsellors have the capacity to help and to offer consultancy in your business.

d) the key – consultants – have an important role in the management activity. When external financing is required, the last part of the presentation of the managerial team must contain a short mention referring to the external consultants that they work with as the company increases. They are people with a special status in the managerial team, but who do not occupy an official place in it. The external consultants offer the experience that a company does not have in its first years. The description of the services offered to the company by each consultant, his qualification as an expert and mentioning the advantages that he brings to the company are very important elements for discovering the force of the managerial compartment.

*The business owners.* Within the business plans or other documents through which money are required for various projects from banking, private or budgetary financing (from national or European sources), a short section referring to those who control and own the company will help the paymaster to achieve a better understanding of the way in which decisions will be made. Investors will try to have a significant position in the company in exchange for their money. That is why they will be interested in the share of social capital that remained unallocated (in the case of new societies) or what share of the new social capital will be able to own after their investment (for the societies that already exist).

*The policy of human resources management.* Sizing human resources is a management problem and it will be done by “translating” preliminary forecasts of outlet and production in effectives of necessary staff. In this stage, *the main objective* is double:

- Estimation of the total cost with salaries included, with the other types of remuneration as well as with the related indirect expenses; sketching a preliminary recruitment plan which should prefigure the number of people who have to be hired (or fired) and their qualifications, as well as the approximate data (time). In practice, there are two general types of organization: with detailing on product and with detailing on responsibilities.

The management politics of human resources is defined by the following factors:

- Synchronization refers to ensuring a rational evolution of wage costs in proportion with the incomes obtained from business. When starting the business, one should maintain a level of expenses as low as possible, given the fact that at that moment the business creates very few benefits.

- Selection refers to the necessity of implementing some effective procedures of recruitment of the staff. A fair decision of employment of absolutely necessary in the first years of existence of the company. In a business plan it is advisable to pay attention to the standards and procedures of employment, so that the company should dispose of capable staff from the very beginning.

- motivating (rewarding) the employees refers to the brief presentation of the employees' benefits. It may be: - positive is based on amplification of personnel satisfaction; - negative: the threat is based on staff reduction goals and satisfactions if not performed assigned duties. The motivation must meet the following characteristics: 1. be complex - a combination of material and moral stimulants; 2. be differentiated - by taking into account the characteristics of each person and each job; 3. be gradual - staff needs to satisfy successively in close correlation with his contribution.

#### *Small companies and their problems in obtaining financing*

The problems that put in danger the existence of small companies are numerous (the limited number of employees, the lack of quality information regarding the economic environment, limited financial resources, a leadership team that has not enough experience and that is scantily prepared, the dependency of a certain market niche) and lead to a pronounced vulnerability of this type of companies. However, the most serious problems that a small company has to face may be considered the following: the management does not have the necessary abilities in certain key-fields; the management does not have enough time to solve the difficulties that appear during the development of the company and it does not have the financial resources needed in order to hire qualified staff in the field. Many times it is "treated" only the effect, without working on the cause of the problem; the management limits itself to reacting to the apparition of problems, without trying to anticipate, to plan the activity; the managerial information that serves to making decisions is limited; the lack of experience needed for the expansion beyond the limits of the branch in which it operates; the deep involvement of the owner of the company, a fact which puts in danger the objectivity of the decisions made.

But the situation does not have to be dramatized because even if small companies have obvious disadvantages compared to big companies, these also dispose of a series of advantages in front of the competitors with high standards: the decisions are made faster, minimising the intention in the processes of fast adaptation to the requirements of the market; a greater promptitude of putting into practice the decisions made; more equitable relationships between the managers and the employees, which leads to more flexible professional relationships, more relaxed working environment, effective communication within the organisation; a transparent working environment in which the employees can quickly view the positive effects of their efforts and they can value their creativity; the managers are closer to the product, to the customer and to the market, being able to react faster to the modifications appeared in the economic environment. From the specialists' point of view some of the most frequent mistakes that could decrease the efficiency of the managerial plan could be the following: the dependency of unqualified friends or family in key-managerial positions; the ungrounded presupposition that a previous success in other branch will apply in the current one too; the presentation of a managerial philosophy: the person – team; the attempt to attract some good managers without offering them the participants inside the company or appropriate salaries; the presentation of an organisational structure which is inappropriate for the business.

*The Associated risks.* Within the documentation for requiring external financing it is important to present both the positive aspects and the negative aspects of the business. The section of the plan referring to the risks of the business is the solicitor's chance to prove that he has the capacity to see on the whole and the ability to pass over the changes that appear in business. The reality is that no amount of money compensates the loss of safety as a

consequence of leaving a safe job. Here are some examples that may create problems to the business: the competitors decrease their prices; an important customer cancels the contract; the growth rate of that industry descends; the production costs overtake the estimations; the forecasted sales are not achieved and so on.

Once we identified the risks that affect the business, we must find the factors that limit it. It is important to know that regarding the general categories of risks, the market risk is limited by the concept of business promoted, the competition risk – by the level of the prices and the supported strategy of development, the management risk – by the entrepreneur's experience and that of his team, the financial risk – by the caution in contracting of debts and by the forecasted financial growth. The presentation of the risks of the business can be made under two shapes and these are:

- The inclusion of a subchapter dedicated to risks – which will present all the significant determined risks, as well as the managers' actions to counteract and to reduce them to minimum. In this situation, when a specific section is dedicated to the estimation of risks, this part of the documentation for obtaining financing will have to be characterized by completeness and not by selectivity. If we include here only those risks which can be counteracted in a satisfying way, then his trust in the business will be seriously wobbled.

- The approach of the problem of connected risks in the appropriate sections of the documentation or of the business plan, depending on the exposure to risk of the different “areas” of the business presented. It is well known that the approach of the risks of the business represents an element of capital importance especially for paymasters – creditors. These will study with greater attention the factors that may lead to the impossibility of recovering the advanced sums and the related interests.

From the point of view of the specialists in the field, the four elements that can influence the level of the credit risk of the business are: the quality of the leadership of the debtor company; the dynamics of the industry where the business fits; the financial situation of the debtor; the level of guarantee. The main variables on which risk factors act: the prices of the sold prices/services, the rate of interest, the costs of the work force, the period of collecting claims, the period of reimbursement of debts to the provider, the price of utilities, the prices of raw materials.

- The prices used in the prognosis of the turnover are exposed to a powerful risk. The possible risk factors in reaching the forecasted level are: powerful competition; products of low quality; high costs; changing the economic environment; modifications of the consumer's behavior.

- The rate of interest. The possible risk factors in exceeding the forecasted level of the rate of interest are: recording and covering an unexpected cash deficiency; increasing the price for the credit on the forecast period; great indebtedness; incautious financing of the planned investment.

- The costs of the work force. The possible risk factors in overtaking the forecasted level of the costs of the work force refers to the following important aspects: decreasing the initial organization chart or reported to the forecasted evolution; powerful trade union movements; dependency on certain categories of staff; weak leadership; inappropriate work relationships and so on.

- The period of collecting claims. The bigger the period of collecting is, the higher the risk is not to collect the sums at their initial value, but at a smaller value, because of the devaluation caused by inflation or they could get to litigations with the customers, as a result of which to recover only a part of the sum or nothing, if the client got to a state of bankruptcy.

- The period of reimbursement of debts to the provider. As risk factors we may have an eye to: losing some important providers because of the delays which are intolerable big in

paying commercial debts or starting some possible actions in justice by provider-companies (actions that may also lead to the bankruptcy of the debtor company).

- The prices of utilities. In this section as possible risk factors we can take account of the following: old technology; dependency on a small number of providers; disadvantageous operational politics.

- The prices of raw materials. As potential risk factors which have as a source the prices of raw materials we can enumerate the following: the commercial politics of the providers; the paucity of materials at a regional, national or international level; dependency on a monopoly or oligopoly market at the level of an important raw material; customs, fiscal regulations; incapacity of using substitutes and so on.

The investment projects have a series of risks:

- The physical risks influence the accuracy of estimating the sales, the exigencies regarding technology, the need of raw materials and of any other nature; financial risks – inflation has a very powerful impact on the financial viability of the project, because it influences the volume of fixed assets, the circulating capital, the production costs and the collections from sales.

Another method of classifying the risk is the one which makes the difference between the market risk (little or impossible to control) and the enterprise risk (controllable).

The most important potential enterprise risks are the following: difficulty in supplying raw materials; staff recruitment; legislative modifications; possible reactions of the competition (the drop of prices or the launching of new products); other risks (political, social, climate). As potential enterprise risks we can remind: technological risks (related to the research-development activity); the existence of a small number of providers; the existence of a small number of customers; the incapacity of the distribution network; the dependency of the business on one/some key-people.

According to a quite recent national study referring to financing Romanian companies there results the fact that the most frequent ways of financing used by the small and medium enterprises were self-financing, bank loans and leasing. Entrepreneurs used the funds that they had, firstly, for purchasing new machines and equipments and secondly for financing the current activities of the company.

### **3. Conclusions**

Once Romania entered the European Union (starting with 2007), the Romanian companies received new opportunities of financing, not only from banking resources, but also from European funds. In order to be able to access such funds it is necessary, in our opinion, making the following important actions by small and medium enterprises:

- 1) good knowledge of the government's strategy and the legislation regarding the accession of European funds, pieces of information that are found on the sites of the European organisms and on those of the Romanian specialized organisms such as: The Ministry of Public Finances and the Ministry of Economy;

- 2) a very good knowledge and a precise compliance of the procedures which are required for making the documentation for accessing such European funds;

- 3) early contact of the companies which have the status of providers of consultancy services in order to make the feasibility and pre-feasibility studies, of impact, of marketing or the business plans required by such types of financing;

- 4) the identification collaborative partners in order to finish some unitary projects of wide scope, of national or local interest, partners who can be from universities, institutes of scientific research, local authorities, non-governmental organizations, private companies and other interested entities.

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# PLANUL OPERAȚIONAL ȘI IMPORTANȚA MANAGEMENTULUI ASUPRA MEDIULUI DE AFACERI

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## Rezumat:

*Pentru obținerea unei finanțări adecvate pentru afaceri, planul operațional și managementul au un rol deosebit de important indiferent dacă este vorba de o afacere care se extinde sau una care trebuie doar redirectionată. Această necesitate de-a utiliza corespunzător un plan operațional și de-a implementa adecvat funcția managerială la nivelul firmelor românești este cu atât mai stringentă cu cât România este în Uniunea Europeană, iar firmele noastre trebuie să facă față concurenței acerbe de pe această piață. Articolul face o prezentare a aspectelor generale privind gestionarea afacerilor, structura planului operațional într-o afacere - obiectiv fundamental - și organizarea resurselor umane în activitatea de cadru, proprietarii de afaceri și responsabilitatea acestora, firmele mici, dificultățile și riscurile lor, dar și exigențele pentru firmele românești pe piața europeană.*

**Cuvinte cheie:** plan operațional, managementul afacerii, firme, riscuri.

**Clasificarea JEL:** D23.

## 1. Planul operațional – necesitatea unei finanțări optime

Pentru o finanțare externă, planul operațional necesar reliefează modul de transpunere în practică a strategiei construite într-o afacere, alături de sursele proprii de finanțare. Structura obținerii finanțării depinde foarte mult de natura afacerii și de modul în care sunt tratate celelalte capitole ale documentației de finanțare sau planului de afaceri. Desigur că finanțarea se solicită, de regulă, pentru un proiect de investiții. Alături de un grafic de realizare și implementare a investiției este necesar să se arate că au fost avute în vedere principalele aspecte ale afacerii și că se dispune de soluțiile de rezolvare a problemelor ce pot interveni. Un plan operațional va cuprinde următoarele elemente: forța de vânzare, producția, personalul, protecția împotriva riscurilor.

*Forța de vânzare* va fi examinată cu mare atenție de către creditorii/investitori. Ei vor să vadă modul în care întreprinzătorul își abordează vânzările și cum este apt să răspundă la multiple întrebări din domeniu.

*Producția* trebuie să stea în atenția întreprinzătorului, mai ales că el trebuie să demonstreze și să probeze în fața finanțatorului că este capabil să organizeze acest domeniu al afacerii. În cazul în care nu s-au tratat în alte secțiuni, aici se vor avea în vedere întrebări: Care va fi calea de obținere a produsului oferit? Care va fi fluxul de producție? Ce utilaje vor fi necesare? Care vor fi capacitățile lor de producție? Cum va fi măsurată, controlată, îmbunătățită calitatea? Unde va fi localizată afacerea și ce avantaje are? Ce tip de asigurare necesită afacerea dumneavoastră?

*Personalul* este resursa cea mai importantă într-o afacere. Planul operațional trebuie să arate ce persoane sunt necesare pentru desfășurarea afacerii, acordând atenție următoarelor întrebări: De câți angajați este nevoie? Normă întreagă sau normă redusă? Se va lucra în mai multe schimburi? Care este programul de lucru? Există o fișă a postului pentru fiecare poziție din structura de personal? Ce grilă de salarizare este stabilită? Este ea în concordanță cu situația existentă la momentul respectiv pe piața forței de muncă? Ce program de pregătire și perfecționare al salariaților se are în vedere?

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*Protecția împotriva riscurilor* este un element ce se apreciază în funcție de existența unor polițe de asigurare a activelor companiei, asigurare pentru răspundere civilă, asigurare pentru răspundere profesională, asigurarea de viață și în caz de accidente a personalului etc.

Planul operațional va fi examinat cu atenție de către un investitor/creditor interesat în finanțarea afacerii. Echipa de examinare și mai ales specialiștii în domeniul respectiv vor sesiza orice neregulă, orice limită în organizarea operativă a afacerii.

## **2. Aspecte generale privind managementul afacerii**

Finanțatorii știu că două din cele mai periculoase probleme cu care se confruntă afacerile noi sunt reprezentate de suprasolicitarea întreprinzătorului-manager și de lipsa unei echipe de conducere experimentale, cu abilități în domeniul respectiv. Alături de acestea putem enumera și alte dificultăți de care se lovesc afacerile incipiente (finanțarea, plata impozitelor și taxelor, activitatea de cercetare, marketing-ul etc.). Una din cauzele care duc la falimentul afacerii o reprezintă lipsa de competență și experiență a managementului. Aceasta este deseori umbrită de cauze mai evidente, cum ar fi competiția puternică, lipsa capitalului, amplasare nefavorabilă sau expansiune prematură. S-a constatat că falimentele firmelor mici sunt rezultatul managementului defectuos. Posesorii de capital spun deseori că ei investesc în echipe manageriale, nu în idei și produse. Din acest motiv această secțiune trebuie să demonstreze că echipa managerială propusă este una câștigătoare. În activitatea de management apar o serie de elemente specifice, care pot să facă destul de dificilă această funcție esențială a unei firme.

Am dori să semnalăm următoarele:

- Orice activitate managerială conține în sine germenul distrugerii ei; Schimbarea permanentă a mediului concurențial de afaceri este singura constantă în viața unui manager; Managerul nu dispune niciodată de timpul necesar pentru analiza amănunțită a unei situații existente și elaborarea unei decizii bine fundamentate; Managerul nu are niciodată posibilitatea să verifice ce s-ar fi întâmplat dacă ar fi luat o altă decizie; Managerul descoperă uneori țelul înaintând pe drumul către acesta.

Managementul firmelor trebuie să se bazeze puternic pe cunoștințe. Există mai mulți factori care impulsionează managementul bazat pe cunoștințe:

- Creșterea exponențială a producției, transmiterii și utilizării informațiilor și cunoștințelor; amplificarea conținutului de cunoștințe din procese, produse, servicii și piețe; creșterea rapidă a supraîncălzirii cu informații a personalului; accelerarea puternică a uzurii morale a personalului, datelor, informațiilor și cunoștințelor; intensificarea cererii pentru acces mai ușor și mai rapid la structuri relevante de date, informații și cunoștințe; dublarea capacității de procesare a computerelor la fiecare 18 luni (Legea lui Moore); creșterea costului rețelelor de calculatoare, proporțional cu mărirea rețelei, în timp ce valoarea rețelei se amplifică exponențial (Legea lui Metcalf); dublarea volumului de date pe care le dețin firmele mari la fiecare 12 luni (estimarea IBM); sporirea sistemelor și instrumentelor de soft managerial disponibile pentru managementul organizației.

Descrierea echipei manageriale prezintă persoanele ce vor avea rol hotărâtor în inițierea și derularea afacerii. Examinatorul care va fi și posibilul finanțator trebuie să fie convins că cei din conducere sunt capabili să asigure succesul afacerii. Prin urmare, se face distincția între:

- a) întreprinzători - este necesară prezentarea unor informații legate de persoanele fizice/juridice responsabile de proiectarea, inițierea și derularea afacerii. Întreprinzătorii se pot limita doar la deținerea unei părți a capitalului social al firmei sau pot fi întreprinzători activi – persoane ce s-au implicat în mod semnificativ cu capital și care vor participa/participă cu experiența și aptitudinile lor la conducerea efectivă a societății.

Există totuși o serie de caracteristici pe care întreprinzătorii ar trebui să le aibă și care merită specificate: încredere în tot ceea ce întreprind; capacitatea de a face față eșecurilor; inventivitate; perseverență; ușurință în asumarea riscului; dedicare totală;

b) directori - sunt persoane care poate nu au investit în afacere, dar al căror talent și pricepere influențează important afacerea având o relație contractuală, cu compania și o răspundere fiduciară asupra ei. Un comitet director puternic este un activ însemnat pentru societate, ce adaugă credibilitate echipei de conducere. Se impune prezentarea componentei comitetului director, numele directorilor, vârsta, pregătirea, experiența lor. Trebuie să se accentueze experiența fiecărui director și modul în care va ajuta compania.

c) corpul consilierilor - are un rol important în management și multe din companiile noi se îndreaptă spre corpul consilierilor pentru asistență în operațiunile tehnice de marketing, de planificare sau de orice altă natură. Creditorii și investitorii doresc să vadă că întreprinzătorul caută sfaturi, și-a creat un sistem oficial de asigurare, că nu se va izola decizional – realitate des întâlnită în cazul persoanelor ocupate cu ridicarea unei noi companii. În timp ce comitetul director are mai mult o natură legală, corpul consilierilor are mai mult o natură funcțională. Corpul consilierilor trebuie să fie format din indivizi cu experiență valoroasă în domeniu. Fără constrângerile legale cerute de consiliul director, acești consilieri au capacitatea să vă ajute și să vă ofere consultanță în afacerea dumneavoastră.

d) consultanții-cheie - au un rol important în activitatea de management. Când se solicită finanțări externe, ultima parte a prezentării echipei manageriale trebuie să conțină o scurtă mențiune referitoare la consultanții externi cu care se lucrează pe măsură ce compania crește. Ei sunt persoane cu un statut special în echipa managerială, dar care nu ocupă un loc oficial în aceasta. Consultanții externi oferă experiența care lipsește unei companii în primii ani. Descrierea serviciilor oferite companiei de fiecare consultant, calificarea sa ca expert și menționarea avantajelor aduse de acesta companiei sunt elemente foarte importante pentru relevarea forței compartimentului managerial.

*Proprietarii afacerii.* În cadrul planurilor de afaceri sau altor documente prin care se solicită bani pentru diverse proiecte din finanțări bancare, private sau bugetare (din surse naționale sau europene), o scurtă secțiune privitoare la cei care controlează și dețin compania va ajuta finanțatorul să dobândească o mai bună înțelegere a modului în care vor fi luate deciziile. Investitorii vor căuta să aibă o poziție semnificativă în companie în schimbul banilor lor. De aceea, ei vor fi interesați de cota de capital social ce a rămas nealocată (în cazul societăților noi) sau ce cotă din noul capital social vor putea să dețină în urma investiției făcute (pentru societățile deja existente).

*Politica de management a resurselor umane.* Dimensionarea resurselor umane este o problemă de management și se va face prin „traducerea” prognozelor preliminare de desfacere și producție în efective de personal necesar. În această etapă, *obiectivul fundamental* este dublu:

- estimarea costului total cu salariile, cu celelalte forme de remunerare precum și a cheltuielilor indirecte aferente; schițarea unui plan de recrutare preliminar care să prevadă numărul de persoane ce trebuie angajate (sau concediate) și calificările acestora, precum și datele (timp) aproximative. În practică, există două tipuri generale de organizare: cu detalieri pe produs și cu detalieri pe responsabilități.

Politica de management a resurselor umane este definită de următorii factori:

- Sincronizarea se referă la asigurarea unei evoluții raționale a cheltuielilor salariale în raport cu veniturile obținute din afacere. La demararea afacerii trebuie păstrat un nivel al cheltuielilor cât se poate de scăzut, dat fiind faptul că la acel moment de cele mai multe ori afacerea generează prea puține beneficii.

- Selecția se referă la necesitatea implementării unor proceduri eficiente de recrutare a personalului. O corectă decizie de angajare este absolut necesară în primii ani de existență a

companiei. Într-un plan de afaceri este recomandabil să acordăm atenție standardelor și procedurilor de angajare, pentru ca încă de la început firma să dispună de personal capabil.

- Motivarea (recompensarea) salariaților se referă la prezentarea succintă a beneficiilor angajaților. Ea poate fi: - pozitivă se bazează pe amplificarea satisfacțiilor personalului; - negativă: se bazează pe amenințarea personalului cu reducerea satisfacțiilor dacă nu realizează obiectivele și sarcinile repartizate. Procesul motivării trebuie să îndeplinească următoarele caracteristici: 1. să fie complex – utilizarea combinată a stimulentele materiale și morale. 2. să fie diferențiat – prin luarea în considerare a caracteristicilor fiecărei persoane și a fiecărui loc de muncă; 3. să fie gradual – să satisfacă succesiv necesitățile personalului în strânsă corelație cu aportul său.

#### *Firmele mici și problemele lor în obținerea finanțării*

Problemele care pun în pericol existența firmelor mici sunt multiple (număr limitat de angajați, lipsa unei informații de calitate privitoare la mediul economic, resurse financiare limitate, echipă de conducere insuficient de experimentată și pregătită, dependența de o anumită nișă de piață etc.) și conduc la vulnerabilitatea accentuată a acestui gen de companii. Totuși, cele mai grave probleme cu care se confruntă o firmă mică pot fi considerate următoarele: managementul nu dispune de abilitățile necesare în anumite domenii-cheie; managementul nu are timp să rezolve dificultățile ce apar pe parcursul dezvoltării firmei și nici resursele financiare necesare angajării de personal calificat în domeniu. De foarte multe ori este „tratat” numai efectul, fără a lucra asupra cauzei problemei; managementul se limitează la a reacționa la apariția problemelor, neîncercând să anticipeze, să planifice activitatea; informația managerială ce servește la luarea deciziilor este limitată; lipsa de experiență necesară expansiunii dincolo de limitele sectorului în care activează; profunda implicare a patronului firmei, fapt ce pune în pericol obiectivitatea deciziilor luate.

Dar situația nu trebuie dramatizată, deoarece, deși firmele mici au dezavantaje evidente comparativ cu firmele mari, acestea dispun și de o serie de atuuri în fața competitorilor de talie superioară: deciziile sunt luate mai rapid, minimizând intenția în procesele de adaptare rapidă la cerințele pieței; o mai mare rapiditate de punere în practică a deciziilor luate; relații mai echitabile între manageri și subalterni, ceea ce conduce la relații profesionale mai flexibile, mediu de lucru mai destins, comunicare eficientă în cadrul organizației; mediu de lucru transparent în care angajații își pot vizualiza mai rapid efectele benefice ale eforturilor și pot valorifica creativitatea; managerii sunt mai aproape de produs, de client și de piață, fiind în măsură să reacționeze mai rapid la modificările survenite în mediul economic. În opinia specialiștilor, cele mai frecvente greșeli care ar putea diminua eficiența planului managerial, ar putea fi următoarele: dependența de prieteni necalificați sau de familie în pozițiile manageriale cheie; presupunerea nefondată, că un succes anterior în altă ramură se va aplica și în ramura curentă; prezentarea unei filosofii manageriale tip omul-echipă; încercarea de atragere a unor manageri foarte buni fără a le oferi și participării în cadrul firmei sau pachete salariale adecvate; prezentarea unei structuri organizatorice neadecvate afacerii în sine etc.

*Riscurile asociate.* În cadrul documentației pentru solicitarea de finanțări externe este important să se prezinte atât aspectele pozitive, cât și pe cele negative ale afacerii. Secțiunea planului referitoare la riscurile afacerii este șansa solicitantului să demonstreze că are capacitatea de a vedea în ansamblu și abilitatea de a trece peste schimbările ce apar în afaceri. Realitatea este că nici o sumă de bani nu compensează pierderea siguranței ca urmare a părăsirii unei slujbe sigure. Iată câteva exemple ce pot crea probleme afacerii: competitorii își diminuează prețurile; un client important reziliază contractul; rata de creștere a industriei respective se degradează; costurile de producție depășesc estimările; nu se ating vânzările previzionate etc.

Odată identificate riscurile ce afectează afacerea, trebuie găsiți factorii de limitare a acestora. E important să se știe că, privitor la categoriile generale de risc, riscul de piață este limitat de conceptul de afacere promovat, riscul concurențial - de nivelul prețurilor practicate și strategia de dezvoltare susținută, riscul de management - de experiența întreprinzătorului și

a echipei sale, riscul financiar - de precauția în contractarea de datorii și de creșterea financiară prevăzută. Prezentarea riscurilor afacerii se poate realiza sub două forme și anume:

- includerea unui subcapitol dedicat riscurilor - ce va prezenta toate riscurile semnificative determinate, precum și acțiunile managerilor pentru contracararea și reducerea la minim a acestora. În această situație, când se dedică estimării riscurilor o secțiune specifică, această componentă a documentației pentru obținerea finanțării va trebui să fie caracterizată de completitudine și nu de selectivitate. Dacă se includ aici doar acele riscuri care se pot contracara în mod satisfăcător, atunci încrederea sa în afacere va fi serios afectată.

- abordarea problemei riscurilor conexe în secțiunile potrivite ale documentației sau planului de afaceri, în funcție de expunerea la risc a diferitelor "zone" ale afacerii prezentate. Este bine cunoscut că abordarea riscurilor afacerii reprezintă un element de importanță capitală în special pentru finanțatori - creditori. Aceștia vor studia cu atenție sporită factorii ce pot conduce la imposibilitatea de a-și recupera sumele avansate și dobânzile aferente acestora.

Din punctul de vedere al specialiștilor în domeniu, cele patru elemente ce pot influența nivelul riscului de creditare a afacerii sunt:

- calitatea conducerii firmei debitoare;
- dinamica industriei în care se încadrează afacerea;
- situația financiară a debitorului;
- nivelul garanției.

Principalele variabile asupra cărora acționează factorii de risc sunt: prețurile produselor/serviciilor vândute, rata dobânzii, costurile forței de muncă, durata de încasare a creanțelor, durata de rambursare a datoriilor către furnizor, prețul utilităților, prețurile materiilor prime.

- Prețurile utilizate în prognoza cifrei de afaceri sunt supuse unui puternic risc. Potențialii factori de risc în atingerea nivelului prognozat sunt: concurență puternică; produse proprii de slabă calitate; costuri proprii mari; modificarea mediului economic; modificări ale comportamentului consumatorului.

- Rata dobânzii. Posibilii factori de risc în depășirea nivelului prognozat al ratei dobânzii sunt: înregistrarea și acoperirea unui deficit de numerar neașteptat; scumpirea creditului pe perioada de previziune; îndatorare mare; finanțare imprudentă a investiției planificate.

- Costurile forței de muncă. Potențialii factori de risc în depășirea nivelului prognozat al costurilor forței de muncă se referă la următoarele aspecte mai importante: subdimensionare organigramei inițiale sau în raport cu evoluția prognozată; mișcări sindicale puternice; dependență de anumite categorii de personal; conducere slabă; relații de muncă necorespunzătoare etc.

- Durata de încasare a creanțelor. Cu cât durata de încasare a creanțelor este mai mare, cu atât există riscul mai mare să nu se mai încaseze sumele la valoarea lor inițială, ci la o valoare mai mică, datorită deprecierii cauzate de inflație sau să se ajungă la litigii cu clienții, în urma cărora să se recupereze numai o parte din sumă sau nimic, dacă clientul a ajuns în stare de faliment.

- Durata de rambursare a datoriilor către furnizori. Ca factori de risc putem avea în vedere: pierderea unor furnizori importanți din cauza întârzierilor nepermis de mari în achitarea datoriilor comerciale sau declanșarea unor posibile acțiuni în justiție de către firme furnizor (acțiuni care pot conduce și la falimentul firmei debitor).

- Prețul utilităților. În această zonă drept potențiali factori de risc putem să îi avem în vedere pe următorii: tehnologie învechită; dependența de un număr restrâns de furnizori; politici operaționale nefavorabile.

- Prețurile materiilor prime. Drept potențiali factori de risc care au ca sursă prețurile materiilor prime putem enumera pe următorii: politicile comerciale ale furnizorilor; penuria de materiale la nivel regional, național sau internațional; dependența de o piață de monopol sau oligopol la nivelul unei materii prime importante; reglementări vamale, fiscale; incapacitatea de a folosi înlocuitori etc.

Proiectele de investiții au o serie de riscuri:

- riscuri fizice - influențează precizia estimării vânzărilor, exigențele privind tehnologia, necesarul de resurse materiale și de altă natură.; riscuri financiare - inflația are un impact foarte puternic asupra viabilității financiare a proiectului, deoarece ea influențează volumul mijloacelor fixe, capitalul circulant, costurile de producție și încasările din vânzări.

O altă metodă de clasificare a riscului este cea care face distincția între riscul de piață (puțin sau deloc controlabil) și riscul de întreprindere (controlabil).

Cele mai importante riscuri de întreprindere potențiale sunt următoarele: greutate în aprovizionarea cu materii prime și materiale; recrutare de personal; modificări legislative; posibile reacții ale concurenței (scăderea prețurilor sau lansări de noi produse); alte riscuri (politice, sociale, climatice) etc. Ca riscuri de întreprindere potențiale putem aminti: riscuri tehnologice (legate de activitatea de cercetare-dezvoltare); existența unui număr restrâns de furnizori; existența unui număr restrâns de clienți; incapacitatea rețelei de distribuție; dependența afacerii de una/câteva persoane-cheie etc.

Conform unui studiu național recent referitor la finanțarea firmelor românești rezultă că cele mai frecvente modalități de finanțare utilizate au fost: autofinanțarea, creditele bancare și leasing-ul. Întreprinzătorii au utilizat fondurile pe care le-au avut la dispoziție, în primul rând, pentru achiziționarea de noi utilaje și echipamente, iar în al doilea rând pentru finanțarea activităților curente.

### 3. Concluzii

Odată cu intrarea României în Uniunea Europeană (începând cu 2007), pentru firmele românești s-au deschis noi oportunități de finanțare, nu numai din resurse bancare, ci și din fondurile europene. Pentru a putea accesa asemenea fonduri se impune:

1) cunoașterea strategiei guvernului și a legislației privind accesarea de fonduri europene, informații care se găsesc pe site-urile organismelor europene și pe cele ale organismelor românești de profil;

2) cunoașterea și respectarea cu strictețe a procedurilor care se cer pentru întocmirea documentației pentru accesarea unor asemenea fonduri europene;

3) contactarea din timp a firmelor care au statut de furnizori de servicii de consultanță pentru întocmirea studiilor de fezabilitate și prefezabilitate, de impact, de marketing sau planurilor de afaceri cerute de asemenea tipuri de finanțări;

4) identificarea de parteneri de colaborare pentru finalizarea unor proiecte unitare și de anvergură, de interes național sau local, parteneri care pot fi din rândul universităților, institutelor de cercetare științifică, autorităților locale, organizațiilor non-guvernamentale, firmelor private și alte entități interesate.

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# FOCUS GROUP INTERVIEWS ABOUT THE CITY BRAND –AN EXPLORATIVE STUDY IN THE CITY MARKETING OF PITEȘTI

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**Abstract:** *The purpose of the present paper is to bring together theory and practice in the field of city marketing given the example offered by the City Brand of Pitești. The focus group is an interview with a constructed group, which is focused on a specific topic and a specific category of subjects. The study introduces the focus group methodology applied to some groups of students to understand young people's perceptions about an event held by the local community and to establish the correlation between the city brand of Pitești and the Tulip Symphony. Exploring the young people's perceptions about the city brand helps formulate a slogan of the city brand and constitutes the first step in the city brand design strategy. We employed the interview guide, the replies being registered with the help of a recorder. The results of the group discussions have shaped the idea that the city is perceived as the city of tulips and Dacia cars.*

**Keywords:** *city brand, focus group interview, city marketing, the Tulip Symphony, Pitești.*

**JEL classification:** M31, M38, H83

## 1. Introduction

In recent decades, *focus group investigations* or *group depth interviews* have become a valuable tool with a pragmatic dimension in gathering the information required for marketing studies aimed at urban areas and communities.

Globally and in Europe, cities are experiencing strong competition in attracting new human resources, new investments and efficient technologies to support their communities. Thus, cities increase their competitiveness, use resources efficiently, improve their ability to procure new resources and build attractive offers to the public, tourists and the business environment. In doing so, cities worldwide use increasingly more marketing methods and techniques in their management practices and government philosophy.

In this competition of cities, knowledge transfer from marketing to city branding strategy becomes a concern of local government, but also a time when the activities of the community take center stage in creating a city brand. The concept and tools of city marketing are used by cities as tools to associate urban space with the desired qualities of *relevant target audiences* (Kavaratzis and Ashworth, 2005). City marketing requires knowledge of practices that have been applied in the implementation of city branding strategies of cities like Basel, Edinburgh, Amsterdam, Budapest, Athens (Anholt 2006, Kavaratzis and Ashworth 2005, Hankinson 2004), as strategies that demonstrated the popularity and necessity of city branding. Romanian cities have the potential to build brands through the use of city marketing strategies and campaigns with varied levels of sophistication depending on the effort and resources invested.

This paper begins with theoretical and methodological issues regarding the focus group as a qualitative research method employed in city marketing. Later on, the paper presents the Tulip Symphony, an event associated with the rather vague image of Pitești, which has however some strengths that could be highlighted and constitute the foundations of the process of building a city brand. In the last part of the paper, we present the results of employing the focus group on youth in Pitești.

## 2. The focus group in marketing studies

The focus group is a qualitative research method, which produces an exploratory qualitative research that is structured or unstructured in exceptional cases; it identifies

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perceptions, motives, feelings, needs and attitudes of consumers. It was used in the past and it's being used in present days (Iluț, 1997), especially in marketing studies, in implementing and evaluating social programs and in the design or completion of sociological research.

The emergence of the focus group as a technique of sociological investigation is linked to sociologists P. Lazarsfeld and Merton R. (Bulai, 2000), who used this method since World War II. Lazarsfeld used the first focus group methodology during World War II to analyze radio audience, while Merton developed and established this method by applying it to the analysis of propaganda products at the end of the last world war.

After 1950, focus group interviews were widely used in market studies because they produced credible results with reasonable costs (Krueger, Casey, 2005), but were difficult to accept by academia for many reasons: society tends to trust numbers, some concerns regarding quantitative methods, and certain assumptions about the nature of reality.

Focus groups were rediscovered by academia in the '80s, by taking practical strategies from market researchers and adapting them to other audiences. Thus, the focus group evolved from Merton's approach to various other approaches: market research focused on the consumer, academic and scientific research, public sector/ nonprofit sector research and participatory approach, in which community members or volunteers are involved in the study (Krueger, Casey, 2005). Currently, focus groups are used in various fields, from communication sciences, educational sciences, political science, and sociology to public health, especially in the case of marketing studies. It is believed that a focus group has special applicability in family planning and in studies regarding the infection with HIV/ AIDS (Morgan, 1996).

The focus group is defined as *a technique for data collection through the interaction between members, by relating to a matter determined by the investigator* (Morgan, 1996), but it is also considered *a group of people who meet to talk* (Krueger R.A., Casey M.A., 2005), *a type of group interview led by a moderator, a qualitative investigation* (Bulai A., 2000), *a group investigation which is based on a semi-structured interview guide with a single theme known to group members* (Giannelloni J.L., Vernetta E., 2001).

This method requires the existence of group effects to intensify the value, relevance and validity of social data, and reproduces a type of social environment in which *the generation, communication and validation of data usually occurs* (Bulai, 2000), as it is a more natural environment than those created by the interviewed – interviewer dyad.

The advantages of focus groups consist of providing information on the issues discussed, as group members state their motivations, beliefs, communicate and interact naturally in groups, formulate personal, spontaneous opinions, support or annihilate certain opinions and attitudes of others group members.

Focus group investigations, used as a means of collecting qualitative information, gained popularity among city marketing professionals. In this context, the analysis of qualitative data gathered during focus group interviews is a challenge for many academic researchers.

*The purpose of a focus group* is to understand how people feel or think about a certain problem, service or idea. The group discussion is held several times with similar types of participants, to give researchers the opportunity to highlight rules and current views (Krueger and Casey, 2005). A survey by focus group involves a carefully planned series of talks designed to gather opinions about a well-defined area of interest in a welcoming, unthreatening environment. Group members influence each other, reacting to others' ideas and comments by giving answers that are influenced by the group effect.

*The optimal size of a group* is 7-10 people (Giannelloni, Vernetta, 2001) to allow the moderator to speak freely to each participant. There's also a recommendation to establish groups of 5-12 people or 6-14 people (Krueger, Casey, 2005). Small groups can be very

sensitive to the leader, while a group with more than 12 people does not allow individuals to be genuinely involved and, in this case, the moderator should do exhausting and often sterile tours of the table. Group members must be recruited based on their degree of common interest in evaluating a product.

To create a discussion group, one must select a limited number of subjects from a given population and *ensure the homogeneity of the group members* in terms of fundamental demographic and socio-economic characteristics (occupation, nationality, race, income, social class), but preventing the selection of people with identical traits (Gherasim, 2005). In the attempt to achieve a focus group investigation, the moderator holds a vital role in employing skills and competencies that ensure communication with group members and conducting discussions to stimulate the process of obtaining useful data for the research.

The results of focus groups derive from the interaction of the group, not from summing individual opinions (Morgan, 1996; Kueger, 1993), and a good researcher will use his knowledge, abilities and skills to communicate and negotiate with group members. The questions raised by employing this method do not have a clear answer, as the efforts of specialists focus on the specific use of focus groups for educational purposes and, more recently, the activation of citizenship.

### **3. The Tulip Symphony, element of the city brand of Pitești**

Pitești, the capital of Argeș County, is a city with a history of more than six centuries that constantly changes its personality. In its evolution, Pitești went through different stages (village and town), and at the beginning of the fourteenth century was acknowledged as a city, as the first document attesting its city status dates from May 20, 1388 when ruler Mircea cel Bătrân consolidates "*a mill on the border of Pitești*" for the Cozia Monastery (Popa, 1982). Contemporary Pitești relies on the automotive industry and trade, proclaiming the dimensions of its modern existence (national and European) in an emerging market of places, countries and cities where it competes with important cities in the country and in Europe using its unique image, which is actually the competitive advantage of each individual place.

In city marketing, the fundamental element is to create a city brand as the starting point of future marketing efforts of the administration. Several researchers observed and analyzed the similarities between branding a corporation and a city branding (Kavaratzis 2004, Ashworth, 2005) and developed a conceptual and pragmatic framework of city marketing and city branding using the examples of cities (Amsterdam, Budapest, Athens) that developed acknowledged city marketing policies and strategies.

A product brand is characterized by three components (Aaker, 2005): *identity* (how the brand wants to be perceived), *positioning* (part of the added value that is communicated to target audience and that represents the competitive advantage) and *image* (how the brand is perceived). In the works of some authors, a city brand is determined by its components: identity, positioning and image (Kavaratzis and Ashworth, 2005). Other authors (Anholt, 2010) use the concept of city brand in three completely different ways: *image* (refers to consumer perceptions, difficult to directly influence), *identity* (includes logos, slogans, communication campaigns, that create the capital of a brand) and *purpose* (the common strategic vision that unites groups of people to create, change and build a reputation). When building a city brand it is important to focus on creating a competitive identity that will appeal to the emotional side.

All cities are recognized specifically, but not all have a specific element, an urban identity. *Urban identity* is a consistent set of features, an ensemble which bears the same meaning for every inhabitant of the city (Brunette, Ferras, 1992) and is reflected mentally by a symbol that is adopted and built in time by each generation to ensure the consistency and



continuity of life for that urban community (G. Dematteis, 1994). A city is actually *the sum of beliefs, ideals, and impressions people have toward a certain territory* (Popescu, 2007).

A strong city brand shapes the personality of a city on two key dimensions: material aspects that are *tangible for residents and tourists* (infrastructure, taxes, expenses) and immaterial aspects that are *intangible to population* (mentalities, art, culture, health), showing both the amount of resources and the quality of life (Popescu, 2007). Every city brand represents the unique benefits and features that make it stand out in the current marketing environment.

Urban branding assumes that there is already an image (positive or negative) to be developed or changed. City image is subjective and cannot be dissociated from the object it represents, as it is responsible for people's perceptions once it is formed (Crețu, 2010). An urban brand is based on information disseminated about the city, perceptions of tourists, ratings of other cities and is formed with the aim of promoting a particular city. The image of the city is a collective representation that is subjectively perceived and cannot be dissociated from the represented object.

Internal climate, historical image, tourist attractions, culture, social factors and the separation of political factors are elements of an urban brand (Tai-lok, 2008), but creating an urban brand involves adding an emotional element to the city image through the positive impact on an increased number of people with different studies, from different social groups, residents, inhabitants, tourists, entrepreneurs, investors.

Pitești is a city located 100 km from the Romanian capital, with a relatively well-represented industry, with a positive impact on regional development, a city with great potential for business and an educated population with average incomes. With six centuries of existence, Pitești has several obvious elements of identification and identity that can influence the behavior of residents, visitors and investors to boost the promotion of the city brand.

In this context, Pitești is an example of a city that *sells* through *tangible attributes*, such as physical infrastructure, public services, taxes, but also through the promotion of *intangible attributes* such as town values, feelings of citizens and visitors. Regarded as a *creative city of the future* (Suciu, 2010), Pitești aims to align the dimensions of its development to the attributes of a commercial and industrial city, with an urban brand whose marketing communication is controlled by city authorities. (Kavaratzis, 2006).

Pitești City Hall included a program for the creation of local brands in its post-accession development strategy. Among the items associated with the image of Pitești, flowers (tulips in particular) became a symbol that is frequently recalled by residents and visitors of the city. In a study conducted in 2007, the Tulip Symphony was identified by 55% of citizens as a defining element of the city and was associated during the last four decades to the image of the city.

The Tulip Symphony is registered at OSIM under number 102211 since 2009 as a combined brand (name and color graphic element), ensuring its worldwide uniqueness. Since 1978, Pitești City Hall regularly organizes this event as a part of city life, also covering other various events during its festival days.

#### **4. Research methodology**

This work is part of a larger independent project that started eight years ago, with the establishment of the post-accession strategy for the 2007-2013 period, and aims to gather the necessary information for building an effective urban brand for the municipality of Pitești.

The current focus group investigation pays attention to a problem of the local community, is conducted by academia and is used to learn about the image of a community event amongst the young citizens of Pitești and determine the extent to which this event is an ingredient of city brand. The purpose of this study is to explore the perceptions of young

students on a local event that they know and which generates both pro and con opinions, aiming to collect information for a larger study to promote the brand of the city.

*The objectives of the study* are: 1) learn about the perceptions of youth on the Tulip Symphony; 2) correlate the city brand with the Tulip Symphony event; 3) formulate a slogan for the city brand strategy. The interview guide was the main instrument, and we used open questions in order to determine the views of young people on the brand of the city and familiarize group members, and introductory questions to introduce topics on the theme of this research.

The research was conducted on three groups of 1<sup>st</sup> and 2<sup>nd</sup> year students attending masters programs, aged under 35 years, from Pitești or Argeș County. The first group included 7 2<sup>nd</sup>-year students (study program: Marketing Services), while the other two groups included freshmen from different programs of study (a group of 9 students and another of 11 students). We used three groups of young people, and when saturation occurred we continued the study with other focus groups of other categories of respondents able to share useful information for the city brand of Pitești.

The moderator explained to each group the purpose and requirements of the discussion, bringing to their attention that the discussion would be recorded with a tape recorder. We constituted only three groups, as we have determined that the phenomenon of satiety occurred. A new focus group could be formed with other young people from Pitești working in different companies or public institutions in Argeș County.

The moderator led discussions between participants, encouraging interaction. Each participant was free to express personal views on what was being discussed. Communication between group members was open and participative, emphasizing the importance of active listening so as to encourage the expression of views, judgments and opinions, perceptions and expectations.

To analyze the city brand we first addressed the conceptual issues regarding trademark and brand, the existence or the absence of differences between trademark and brand, and exemplified trademarks and brands.

A trademark is, according to the law, *a hallmark of goods or services represented by words, people's names, drawings, letters, figures, figurative elements, three-dimensional shapes, combinations of colors and any combination of the foregoing*, and certifies the right of intellectual property, if it is registered (Law 84/1998). A brand is defined as a *"mix of tangible and intangible attributes, symbolized by a trademark which, if there is proper management in place, creates and influences the value of a business"* (Bogdan A., 2010). Stephen King asserts that *a product can be easily copied, but a brand is unique, a product ages, while a successful brand transcends time*.

Focus group participants indicated what a trademark or a brand are, while participants from all groups defined and exemplified the two concepts as they encountered them in their work or university courses.

Focus group participants exemplified trademarks and brands of products and services: group 1 cited examples of brands such as: *Albalact, Fulga, Zuzu, Carpatica, Covalact, Râuareana, Danone, Bucegi, Borsec, Caraiman*; group 2 exemplified brands such as: *McDonalds, Milka, Unilever, Capital, MTV, Topoloveana, iPhone*; group 3 listed brands such as: *Dacia, Ford, Renault, Pampers, Orange, Coca Cola, Apple, Kodak, Dero, Bunica, Gerovital*. It must be noted that the aforementioned brands exist in the Romanian market and are specific to products or services consumed by group members.

Members of the three groups also identified people brands (*Nadia Comănești, Simona Halep, Gheorghe Zamfir*), idea brands (*Eat daily fresh fruit and vegetables, Wear seat belts*), place brands (*Danube Delta, Maramureș, Bucovina*), country brands (*Ireland, Switzerland, France*). They mentioned city brands such as *London, Amsterdam, Paris, Barcelona, Milan,*

and Venice. In Romania, Alba Iulia has a city brand, the citadel. Members of the three groups mentioned this Romanian city brand that is unique as a result of the city branding strategy built around the citadel.

#### **4. Results**

An urban brand is based on a unique image that comes to mind when uttering a city's name. A good brand is a tool to attract attention and subsequent revenue. In a country where population declines, most cities will experience increased competition in attracting investments, physicians, managers, teachers, students, tourists, and access to information and new technologies will level the chances of each city to compete for economic success.

Group members stated that Pitești doesn't have a city brand, but that it could be built using a city branding strategy. Each participant stated that the city should be analyzed in terms of its cultural, historical, physical, geographical, commercial, architectural, artistic unique dimensions to differentiate it from other cities and put it on the map. Pitești has several identity elements such as: the Tulip Symphony, Trivale Forest, Dobrin, Pitești brandy, Dacia cars, all insufficiently associated and promoted by the city's image.

The most frequently mentioned identity element of Pitești was the Tulip Symphony, an event with certain notoriety, despite its recent birth four decades ago. The event is associated with *flowers, tulips, spring, floral exhibition, youth, exuberance, joy, cheerfulness, and beauty*, characteristics that highlight the specificity of an urban space beautified by the existence of tulips. Participants also noted unwanted aspects of the event, the strong commercial character of the event, the reduced presence of tulips in the flower exhibition.

Building a city brand for Pitești requires a positioning in the area of public information, as branding strategy is determined by the strengths of the city (geographical location, cleanliness, flowers, especially tulips).

Pitești is perceived as either a city with a recent history or a merchant city, with few elements truly worthy of being promoted. The industry that developed in the city after 1965 exists only in small or insignificant proportions, while the only car manufacturer has been reinvigorated after the Renault Group took it over in 1998.

Pitești is deemed as a city of tulips and Dacia cars. This image has grown in recent decades, highlighting the advantages and the unique features that turn Pitești into a contender in the national competition. The most interesting slogan formulated by group participants was that of *Pitești – the Dacia of tulips*.

#### **Study limitations**

The qualitative nature of the study limits its external validity. However, this is an exploratory study evaluating the perceptions of young students on the city where they live, work and study. Considering the trend of qualitative studies that provide a better understanding of consumer behavior and attitudes, and of combining research methods, further study is required by combining this method with questionnaire surveys and individual interviews in a study done in two stages: before and after the Tulip Symphony.

#### **Conclusions**

After discussions, the three groups concluded the following: Pitești has the image of a city of flowers, especially tulips, the city brand requires ideas and ways to encourage the entire community to build a picture of the city in which tulips are the main element.

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# MANAGING THE EXTERNAL INFLUENCES THAT CAN SHAPE AND HAVE AN IMPACT ON A TRANSLATION

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## Abstract

*The external influences that can shape and have an impact on a translation mainly refer to the social and cultural contexts of the target text translator's country in a certain historical period of time. Thus, such factors can prove helpful if we are looking for a holistic image on the creation, production, reception and translation of a certain text or novel in two or more cultures and its status in contemporary society.*

*The presentation of these contexts requires an interdisciplinary approach, focusing on the historical, political, economic, social and cultural aspects of both the source language and target language texts. A good example in point would be the analysis and comparison of a text that was translated in very different historical periods of time and cultural contexts. This is one of the reasons for using J. D. Salinger's novel, "The Catcher in the Rye", for this type of approach the main focus is to present the huge impact that the Second World War had, mainly on the USA –the democratic context – and Romania – the communist context – and on how it affected life, developments and social evolutions in these two different countries. These external influences refer to the main events in the history of these two countries (or any other countries considered for comparison and analysis), as well as the political regimes and their impacts on each nation and on the developments from various fields of activity, as well as their impact on people's lives and ways of thinking. Closely connected to these factors and recent perspectives on Translation Studies is the aim of this article: to draw attention to certain problems that may occur in a translation, especially when different cultures are involved and when these cultures have the power to shape a translation, and not only.*

## Keywords:

*Managing external, influences translation studies, cultural context, social context.*

## 1. Introduction

The aim of this article, that of discussing the possible external influences that can affect a translation and the possibilities of managing them, started from an analysis and comparison between a famous American novel published in 1951, J. D. Salinger's "The Catcher in the Rye" and its two translations into Romanian and several other translations into other languages. The reason for choosing it is closely related to the universal value of Salinger's novel due to its universality of style, of language, and especially of the message contained. Altogether, even though the American and the British reviews were either in favor or contrary to the novel, it reached a high popularity in a very short period of time. Nevertheless, in spite of all the banning, censorship, removal from reading lists and controversy, the novel sold more than 60 million copies. Sarah Graham mentioned in the *Introduction* of her book that Salinger's novel was indeed one of the most popular novels of the twentieth century and that "[i]t has never been out of print, has sold millions of copies worldwide and has been translated into more than thirty languages" (xi). Nowadays it still sells a quarter of a million copies worldwide and it is present in polls all around the world, in top positions. We find the same situation in Romania, especially since the publication of C. Ionescu's retranslation of Salinger's novel. Ana-Maria Onisei, focusing on this Romanian retranslation, said that "The text is actuated and adapted for our times, without losing from the charm and freshness of the same teenage dilemmas. Practically, the rebellion, the negation and the ignorance are nothing but the essence of the age (and of the book), its language being the only one which deserves to be renewed" [my translation and adaptation]. These ideas clearly show that the novel chosen for discussion is highly popular and appreciated, standing the test of time, and that it raises some serious problems in terms of language use and translation choices, especially given the political and cultural contexts at the time of publishing the translation.

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## **2. Methods**

The main methods I have used in this article are the content analysis method of the reference sources and of the texts chosen to emphasize the examples in point, the comparative approach through qualitative research, and the observation method starting from empirical research in the field.

The aim of this article was to offer some insight on the social and cultural contexts from the USA and Romania from the period of the novel's publication and respectively of the first Romanian translation in order to get a bigger picture of all the elements that contributed to the creation and perception of Salinger's novel as it is today. Thus, it has focused on a brief account of the reception, different translations and solutions offered to manage the problems raised by Salinger's use of taboo language in Romania and in other countries, especially in order to emphasize the idea that other researchers have previously taken interest in Salinger's choice and use of language and the problems raised by its translation in different cultures.

The main strategy I have used was the practical act of comparing the Source Language (SL) text with its translation into the Target Language (TL) and discussing mainly the cases of misunderstandings and mistranslations, of problems of equivalence, of influences from the political, social and cultural contexts on the end-result – the novel's translations.

## **3. Background**

Catinca Ralea and Lucian Bratu were the first ones who translated Salinger's novel into Romanian, with the title "De Veghe în Lanul de Secară" in 1964. Cristian Ionescu retranslated the novel into Romanian, with the same title, and published it in 2005.

Oana Boca, Promotion and PR Manager at Polirom Publishing House, contacted by me through email, stated that the second Romanian translation by Cristian Ionescu, sold more than 40,000 copies since its publication. The book has also appeared on Polirom's website positioned either first or second in their weekly sales tops, and it has stayed there for 127 weeks so far. The number of 40,000 sold copies situates this cult type of novel on a very high position since in Romania, as Oana Boca stated, the average number of copies sold being between 2,500 - 3,000, more exactly of approximately 2,800 sold copies. This piece of information is important because it shows the great interest that Romanian readers take in J. D. Salinger's work, and this, of course leads to the main idea that the translation of such a popular book deserves special attention and it has great impact on its readership.

The novel is seen as a best-seller in Romania, even after its second translation, which actually maintains the novel on the list of the best sold books of Polirom Publishing House. Mirecea Mihăieș mentions the first translation of the novel, in the '60s, which became rather old-fashioned when compared to the modern, slangy language used by its second translator, Cristian Ionescu. Then he makes reference to the status of the novel in the American literature (being part of the mandatory reading lists in high-schools and universities, the controversy around the book, its censorship). Mircea Mihăieș also asks himself what the generation of teenagers of sixty years ago has in common with the current generation, born with the TV remote in their hand, a modern generation, an Internet-and-computer-game generation, which creates its own violent stories on the computer, using "primitive language and intensely irrigated by hormones in pure state." He emphasizes the fact that we should take interest in the issue of "the perishability of cultural myths." Mircea Mihăieș believes that the outdated slangy language of Salinger's novel no longer impresses the modern generation and that the novel is read more and more by adults who are "willing to sacrifice the pleasure of the participative reading for one of analysis of the psychological structures and of the language" (4). But the main issue here is the shortage of such readers from the American reading rooms, libraries and bookshops. He believes that Salinger is living the drama of the rock singers who

entered irreversible obscurity after decades of glory and who will, of course, be remembered in the cultural history, but nobody will be amazed by their come-backs (4).

J. D. Salinger's literary masterpiece cannot be profoundly understood without taking into consideration the social and cultural context and the influences of the period in which Salinger lived and created his fiction. This involves an interdisciplinary approach of the topic, dealing mainly with historical, political, economic, social and cultural aspects of the 1950s. Although Salinger started working on his novel much earlier, in the 1940s, the '50s is the period in which the novel was published and rapidly gained national and international reputation. But without the specific events that took place in post-war America, the huge popularity of Salinger's novel may not even have been possible. In order to emphasize the main events I shall make reference to some very recent studies, mainly belonging to Sarah Graham and Martin Halliwell.

The period right before, during and after the Second World War had a huge impact, at all levels, on all the nations involved, but the focus in this article is on the USA and Romania, and on how the war affected life and its evolution in these two different countries. This part represents the core of understanding how all the new changes and developments, both in positive and negative directions, in the post-war era were actually shaped and how they influenced life, in all its spheres, with an emphasis on literature in this unique context in the above-mentioned nations. Before embarking on discussing and presenting the most important events from the decade of the 1950s, I believe it is important to briefly point out what the atmosphere was like in the mid-1940s, when Salinger had actually started working on his novel. The respective period "had seen an almost complete reversal of the alliances of World War II: the Germans and Japanese were no longer the sworn enemy, even though West Coast Japanese Americans has been interned and relocated *en masse* in the late 1940s, causing widespread resentment" (Halliwell 28). The real dangers or threats were now Red China and the Soviet Union.

But in order to better understand the post-war period we have to look even further back in the history of the USA, to the period of the Great Depression. Sarah Graham mentions that the post-war American atmosphere cannot be really understood without going back to the Wall Street Crash in 1929, when the US stock market suffered an immense collapse which lasted until the beginning of World War II in 1939 and which was known as the Great Depression, "an economic crisis that threw millions of people into poverty" (9). The USA had hoped to avoid getting involved in the war. "Anxious about the rise of communism, keen to limit immigration, and resistant to a European influence on American identity, the USA was happy to stay isolated from the rest of the world" (Graham 9). But Japanese attack on Pearl Harbor on 17 December 1941 killed more than 2,400 American service people and civilians and this fact made the USA decide by 11 December to go to war with Japan, Germany and Italy. America's participation in the war pulled her out of the Depression by creating many jobs, especially new ones. This situation further led to the economic boom of post-war America.

The two major dangers that America was facing after the end of the war were: "the possible spread of Communism from the USSR and the fear that the Soviets would develop and use atomic weapons" (Graham 10). These dangers influenced America in all its major fields of life for many years. Capitalism and Soviet Communism are deeply opposing concepts. For Americans capitalism means that "individuals or companies own the means of production and employ a workforce" (Graham 10). Soviet Communism is at the opposite pole, it is "a state-run, rather than privately owned economic system in which, ideally, the workforce owns the means of production" (Graham 10). These are the reasons which led to the 'Cold War' between America and the USSR. "The boom of America's economy was a very important aspect and an influential one in everybody's life" (Graham 10). Martin Halliwell believes that the "Cold War ideology is central to understanding 1950s culture but it

was also a period in which the economic prosperity that began during World War II started to have tangible effects on middle class life” (2).

All these aspects of real American life clearly had an impact on Salinger’s writing style and description of the rebellious teenager’s conditions, as well as use and choice of language. That is why it is highly important to manage the translation-related issues by referring exactly to the context in which the novel was created and published and in the process of (re)translation to try to recreate more the same effects rather than just render the same linguistic meanings.

#### **4. Romania in the 1960s**

The period in which the first Romanian translation of Salinger’s novel appeared in our country, namely in 1964, done was that of Communism, the much feared threat of the USA. This means that Romania which met Holden Caulfield for the first time had the exact political and social context that the Americans, Holden’s compatriots, were fighting against. This brief outlook on Romania’s communist period will greatly help explain the decisions and choices made by the Romanian translators; they will also help to profoundly analyze the text in relation to the socio-cultural context and better understand why the first Romanian translation was not a very successful one. In this context it is also very important to understand Romania’s position in the period before, during and after the Second World War in order to better understand the changes that took place in our country and that shaped its history for almost five decades before the revolution against Communism, in 1989, which represented a spiritual, cultural, economic, political and historical rebirth for our nation. The main source for the information presented in this sub-chapter is an article entitled “Cultura română în perioada regimului comunist. Reconstrucția culturii române în perioada postcomunistă. Poziții actuale privind identitatea națională și procesul integrării europene” (“The Romanian culture during the communist regime. The reconstruction of the Romanian culture in the post-communist period. Present positions regarding the national identity and the European integration process”). All the quotations and paraphrasing from this article (as well as from other sources in this sub-chapter) are my translation and adaptation into English unless otherwise stated.

The communist regime was installed in Romania under direct pressure of the Soviet occupation forces, against the will of the Romanian people, in the geopolitical conjunction appeared after the end of World War II. After this harsh period there was a period of repression and institutionalization of ideological control, which was known as censorship. These regimes, when they fully took over the power, they destroyed the intellectual elite, using violence in the repression and physical extermination, in prisons and camps, of a large number of members of the old political class. In Romania, the year 1948 represented a turning point, because there was a change towards “a systematic policy of communization of society,” under the apparent legitimacy of the new legislation and of the essentially communist laws. Since then, the communist regime started the action of nationalization of economic enterprises and the collectivization of agriculture, and on the political and cultural level there was a wild repression towards the representatives of old political and intellectual classes, in parallel with a program of “Sovietization of the culture.”

In 1948 the ideological censorship was institutionalized, affecting all areas of creative or cultural activity. Lists of publications were established; and the same happened to works or authors who may see the light of print, and lists of publications and works that had to be prohibited, with authors to be removed from the public domain. The public libraries were purged of banned works, but they were invaded by translations from Russian literature, the Russian films flooded the screens, the publishers and newspapers were put under a strict ideological control. The works of Marx, Engels, Lenin and Stalin were translated and disseminated to saturation. This situation can be slightly linked to the attempts to ban



Salinger's novel after its publication in 1951 or to censor certain parts, actually words (such as the case of the "F" word) from the book. This harsh political context from Romania affected all strata of life, especially the cultural one and this had a great impact on the first Romanian translation of "The Catcher in the Rye."

In broad terms, from a cultural point of view, the article mentioned above distinguishes three relatively distinct periods of the communist regime: the Stalinist dogmatism of the '50s, the era of relative liberalization between 1964-1971, and the age of re-Stalinization until 1989.

Thus, there was a period of relative political liberalization and cultural openness, which had beneficial effects on the cultural environment, between the years 1964-1974. It was the period in which the important values of the national culture were rediscovered and used, in which the intellectual contacts with the Western world were resumed; art and cultural activities claimed and got a relative autonomy over the official policy directives, directives that knew, in their turn, a relaxation phase, and the ideological censorship became more lax. The fine arts, the theater, the cinema, literature and cultural media were experiencing a renewal of substance, a stylistic diversification and performance achievements. At the same time, there was openness to the Western culture, yet limited and selective, but the academic environment began to have access to specialized journals and books from the West, intellectuals returning thus to the scientific and information circuit. There were massive translations from contemporary writers, important authors from philosophical thinking were translated. Thus, "the specificity of the Romanian press after 1989 [was] characterized by a free circulation of information, [by] the diversity of information channels, [and] openness of the Romanian press towards English and American sources of information [...]" (Chirilă 45).

This was, broadly speaking the socio-cultural and political context in Romania at the time when "De Veghe în Lanul de Secară" was translated for the first time, in 1964. This brief presentation can thus help us better understand the censorship present in the choices made by the two Romanian translators. One of the important advantages of this first translation is that it appeared in the so-called period of political liberalization and cultural openness, in 1964 and this allowed our country to come into contact with a highly controversial book, banned especially because of its "inappropriate" language.

Regardless how good or bad the translation may be ranked or how modern or old-fashioned the language of the novel may look like to different generations of readers, the work of the first two Romanian translators is of great value since it united the Romanian and American cultures, shedding light on the latter in the eyes of Romanian readers and awakening their interest in wanting to find out more about Holden Caulfield and his teenage dilemmas. From this point of view the translation can be considered a bridge between cultures and a good starting point for further analysis of different cultural and historical aspects and events that highly influence the writing, translating and decoding process of a literary work. These are some of the main reasons why I have focused on the socio-cultural and historical contexts related to the birth, and respectively to the translation of Salinger's novel.

## **5. Case study**

In culture-related aspects of translation the concept of norms is a frequent subject of discussion. Many critics believe, and I share this point of view, that the cultural specificity of norms makes translating such a highly challenging activity. Norms are, in the majority of cases, not universal but particular, and that is the main reason why a translator has to maintaining a position of mediator between two cultures. This means that a translator is also frequently faced with a situation in which (s)he has to choose whether to conform to the norms prevailing in the source culture (SC) or to those prevailing in the target culture (TC) in order to avoid a clash between the two. The first Romanian translation of Salinger's novel

seems to fit the first pattern described by Laura Routti and the explanation may be represented by the culture-related and historical background of the period of the translation.

Laura Routti in her paper entitled “Norms and Storms: Pentti Saarikoski’s Translation of J. D. Salinger’s *The Catcher in the Rye*” discusses the relationship between translation and norms through a case study focusing on Pentti Saarikoski’s Finnish translation of J. D. Salinger’s novel. The most important point made by her study is that, in an attempt to render the stylistic qualities of Salinger’s novel in his translation, Saarikoski was compelled to violate the norms regulating the use of language in the target literature of the time. Following the initial “shock” in the target culture, “Sieppari Ruispellossa” is, however, seen to have gained an influential, norm-initiating role in the evolution of the Finnish literary system as a translation through which the use of slang was introduced to it as a new, alternative means of expression.

The relationship between norms and translation is a twofold one since norms influence translators, but translators in their turn can influence norms. As mediators between cultures, translators are in a position to change norms of the TC through their translations and, in this way, to contribute to the development of the literary system of the target language. There are, as Laura Routti stated, cases in which a translation conforming to the SC norms is altogether rejected as norm-violating by recipients in the TC, but in other cases such translations may, in fact, gain a position as exemplary literary models which authors in the target literature are willing to follow. Regarding translation as an activity characterized, at least in theory, by a double obligation, namely faithfulness to the ST on the one hand, and loyalty to the norms prevailing in the TC on the other hand, the aim in her paper was to shed light on the context, and on the specific constraints in that context.

The concept of norms is generally considered to have been introduced to translation studies through the work of Gideon Toury in the late 1970s. Toury himself, however, has refused to claim credit for having associated norms with translation, regarding Jiri Levý and James S. Holmes as the originators of a norm-based approach to translation studies (Toury, “A Handful of Paragraphs” 10). The view of translating as a norm-governed activity presupposes that translators at work are subject to expectations prevailing in a certain community at a certain time. Norms influence not only the production, but also the selection and reception of translations (Schäffner, “The Concept of Norms” 6). However, as mediators between cultures in which different norms prevail, translators are also in a position to introduce and change norms. As Laura Routti notes, reader responses are highly time-dependent, and textual qualities introduced by a norm-violating translation may eventually be domesticated and come to be regarded as natural elements of the target literary system. In that process of change, a translator whose work may first have been disapproved of as norm-breaking may, in the course of time, come to be highly appreciated as a norm-initiator.

The overall tone of the novel is highly colloquial and the vocal quality of the narrator’s sentence structure has led some critics to conclude that Salinger thought of the novel more in terms of spoken than of written speech (Costello 329). The main problem was related to Salinger’s use of highly informal language in “*The Catcher in the Rye*,” as in Finnish literature the use of slang was practically unknown at the time. In an attempt to remain faithful to the original novel and to make the Finnish Holden sound like his American counterpart, Saarikoski created a vernacular to correspond with the tone of the ST. This required not only linguistic and cultural competence from the translator, but also the courage to juggle with the norms that regulated the use of language in the Finnish literature of the time. Thus, this is a clear case of managing the external influences and adapting the methods of translation to the specific TL.

The same parallel could be easily drawn between the original version of the novel and the first Romanian translation, especially while thinking about the historical background around the year 1964 when the communist regime was in power and when the use of slang in

print was not a matter of option, it was simply unconceivable. There is nevertheless a major difference between the Finnish literature and the use of slang and the Romanian one. In Romanian, both in the common use of language and even in literature, slang words and expressions existed, but they were not used in the same proportion. The censure of the communist regime was too high to allow such words to be seen in print at that time. And Romanian was not a singular case, as we have just seen and we shall see further on.

I believe that one of the reasons why the original text is so difficult to translate is that the language itself raises such difficulties. The translator himself or herself must have the same intelligence as the writer himself in order to be able to render the same ideas with the same or at least similar means, to adapt the source text and culture to the target language and culture. Perhaps this is also one of the reasons why the first Romanian translation was not a complete success and why the Romanian literature, as many others as well, felt the need to revive, to improve, to give a second translation to the audience, as an alternative not only to a new perspective, but also to a new culture and society. The second Romanian translation of Salinger's novel seems to offer, at least, a new perspective after the fall of the communist regime, a freer one, and one in which all the language norms and barriers reflecting the political norms and barriers are no longer visible and no longer exist.

Saarikoski simply decided to reject the use of "literary Finnish" altogether, and to create an artificial vernacular based on urban colloquial language. The vernacular came to reflect features from different language varieties. For the most part it was based on the teenage slang spoken in Helsinki at the time, but it also included dialectal features of the Finnish spoken in Vironlahti, a country district where Saarikoski had spent his childhood, as well as a number of anglicisms, as Laura Routti added. The task of creating this vernacular involved a lot of "field-work": Saarikoski visited cafés frequented by young people and attended their parties to listen to their language, as the writer of the article continued her idea. This also seems to be the case of the translator of the second Romanian version of "The Catcher" though apparently not rising at the same level as the Finnish one. "Sieppari" thus came to symbolize the first step towards the modernization of literary Finnish. The articles written by Saarikoski and the strategy he then adopted in his translation of "The Catcher" show that, in an attempt to render the slangy tone that Salinger had employed in "The Catcher," Saarikoski made a conscious decision to violate the norms governing the use of literary language in Finnish literature at the time.

Some critics applauded the Finnish translator's vision and agreed that no other person could have produced the Finnish version of Salinger's novel as skillfully as Saarikoski. Some other critics had been quite harsh on Saarikoski, even claiming that he has written his own version of Salinger's novel, considering the Finnish translation even a fraud, as Laura Routti explained in her article.

Laura Routti stated that Pentti Saarikoski has probably been the best translator one could think of for this novel. His translation conveys the tone and the rhythm of the language spoken by today's school children. "Sieppari" has captured the spirit of the Finnish city, although the story itself takes place in a city across the world. I consider that this seems to be the main task of any translator while transposing one text from a SL into a TL. Perhaps this idea is related to the fact that the first Romanian version of Salinger's novel was not a very successful one and that the second one was considered "too bold" and at times the exact opposite of the first one—a fact which did not allow Romanian critics to have the same opinions about the Romanian renditions of "The Catcher" as the Finnish ones in terms of translation and norm breaking, at least not yet. Nevertheless, the future may always bring new attempts to translate a text and break old linguistic rules and norms, although it is less likely in the case of the Romanian linguistic system.

John Robert Schmitz, in his article "Suppression of References to Sex and Body Functions in the Brazilian and Portuguese Translations of J.D. Salinger's *The Catcher in the Rye*," compared two

translations into Portuguese, one Brazilian and the other European, of Salinger's "The Catcher in the Rye." The author pointed out translational deviations and freedoms in the translated renditions of this work and stressed the need for translators to be faithful to the original text and not censure the language by "erasing" what they find objectionable. I believe that this outstanding and extremely important idea must also be applied to the first Romanian version of Salinger's novel since there are many examples of such deviations, censures, euphemisms and suppressions of certain words (and sometimes ideas) in the TL version, all done with the purpose first to remain faithful to the norms of the TL (as already discussed in the example of the Finnish translation) and second not to "bother" or trouble the politic authorities during the communist regime period. This seems a well-grounded reason to make reference to the above-mentioned author and his article and launch a multi-lingual comparison and analysis of the losses occurring in different translations of Salinger's novel.

## **6. Conclusions**

In this article I have tried to focus mainly on the social and cultural contexts from the USA and Romania, as well as on some linguistic problems raised by Salinger's use of highly colloquial and taboo language in "The Catcher." I have chosen the two countries due to obvious reasons: America is the "home country" of Holden Caulfield and Romania is the country which produced the two translations that were compared and analyzed. This twofold approach, social and cultural, can help in better understanding the whole context in which Salinger produced his literary masterpiece, which in its turn can greatly help in understanding the reception of the novel in the two cultures, its status in contemporary society and the different ways used to manage the external influences that occur in the process of translation.

The presentation of the social and cultural contexts of the USA in the 1950s and of Romania in the 1960s was done in order to have a holistic image on the creation, production, reception and translation of Salinger's novel in the two mentioned cultures. The presentation of these contexts, based on important critics' studies and opinions, involved an interdisciplinary approach, focusing on the historical, political, economic, social and cultural aspects of the USA and Romania. The main events in the history of these two countries have been presented, as well as the political regimes and their impacts on each nation and on the developments from various fields of activity, as well as their impact on people's lives and ways of thinking. Closely connected to this presentation was also that of the most significant recent perspectives and approaches to Salinger's novel, but in connection to the context in which the novel was written, the period of the 1950s.

Another conclusion, based on the critics' studies and research, is that the Finnish translation discussed as an example of a way of managing the issues that occur in the translation process played an innovative role and an influential one in the literary system of Finland by breaking the norms of the TL, in order to render the stylistic qualities of the ST, and by introducing the use of slang language in Finnish, as a new and alternative means of expression. This also leads to the idea that translators have to be faithful to the original text and never attempt to censure the ST. The fact that the two translations in question changed the language of the ST because they considered it offensive or taboo demonstrates that such cases should never be part of a translator's task.

The conclusion is that although such cases of suppression or censure of the ST are not desirable or should never happen, in reality they do exist, but the fact that more and more people take interest in such situations may indicate that more and more researchers are concerned with finding ways of preventing or avoiding such mistranslations from occurring in the future.

In conclusion I can say that it is obvious that the way we read a novel is highly influenced by the context in which we live, especially by the political and social aspects. The way we understand the messages of a novel can change along with the way we evolve as human beings and the way the society in which we live develops as well.

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