

# QUAESTUS

**NO. 15/ June 2019**

**EDITORIAL BOARD**

**HONORARY EDITORS**

**MOMCILO LUBURICI,**

Professor PhD, President Founder of  
"Dimitrie Cantemir" Christian  
University Bucharest

**CORINA ADRIANA DUMITRESCU,**

Professor PhD, President of the  
University Senate "Dimitrie Cantemir"  
Christian University Bucharest

**EDITORS IN CHIEF**

**CIPRIANA SAVA,**

Associate professor PhD., "Dimitrie  
Cantemir" Christian University  
Bucharest, Faculty of Management in  
Tourism and Commerce Timișoara

**LUIZA CARAIVAN,**

Associate professor PhD. Tibiscus  
University Timișoara

**CONSULTATIVE BOARD**

**MIRELA MAZILU,**

Professor PhD. University of Craiova,  
Faculty of Social Sciences, Drobeta  
Turnu Severin, Romania

**MALIŠA ŽIŽOVIC,**

Professor PhD. University of Kragujevac,  
Serbia

**ELENA PETKOVA,**

Associate professor PhD. University  
"St.Kliment Ohridski" Sofia, Bulgaria

**GROZDANKA BOGDANOVIC,**

Professor PhD. University of Belgrad,  
Technical Faculty Bor, Serbia

**JESÚS LÓPEZ-RODRÍGUEZ,**

Associate professor PhD, Dept. of  
Economic Analysis and Business  
Administration, University of Coruña,  
Spain

**SAMIR NURIĆ,**

Associate professor PhD. University of  
Tuzla, Bosnia and Herzegovina

**JOZSEF GAL,**

Associate professor PhD. Szegeed  
University, Hungary

**METE Cüneyt OKYAR,**

Associate Professor, PhD. Economics  
Department, Şırnak University, Turkey

**DINA LUȚ,**

Associate professor PhD. "Dimitrie  
Cantemir" Christian University  
Bucharest Faculty of Management in  
Tourism and Commerce Timișoara

**MARIUS MICULESCU,**

Associate professor PhD. "Dimitrie  
Cantemir" Christian University  
Bucharest Faculty of Management in  
Tourism and Commerce Timișoara

**CIPRIAN PAVEL, PhD.**

"Dimitrie Cantemir" Christian  
University Faculty of Management in  
Tourism and Commerce Timișoara

**ADRIAN MATEIA,**

PhD., Drăgan University, Lugoj,  
Romania

**CHRISTINA MIȚARIU,**

PhD. "Dimitrie Cantemir" Christian  
University Bucharest Faculty of  
Management in Tourism and Commerce  
Timișoara, Romania

**LAURA COROAMĂ-DORNEANU,**

PhD. BUASVM "King Michael I of  
Romania" – Timisoara

**GHEORGHE PINTEALĂ, PhD. In Law**

The **QUAESTUS** journal is published by the  
**FACULTY OF MANAGEMENT IN TOURISM AND COMMERCE**  
**TIMIȘOARA**  
**DIMITRIE CANTEMIR CHRISTIAN UNIVERSITY**

Quaestus Multidisciplinary Research Journal is indexed in

*RePEc* **EconPapers**

**DOAJ** DIRECTORY OF  
OPEN ACCESS  
JOURNALS

**INDEX COPERNICUS**

and

**ProQuest.**

Address: Str. 1 Decembrie, nr. 93, Timișoara, cod 300566, România

Phone: 004/0725923071

Fax: +4/0256-29.35.98

E-mail: quaestus.ucdctm@gmail.com

<http://www.quaestus.ro/> **ISSN 2285 – 424X**

**ISSN-L 2285 – 424X**  
**ISSN online 2343-8134**

**Tiraj: 200 exemplare**  
**Apare bianual**

**Editura Eurostampa**  
Timișoara, Bd. Revoluției din 1989 nr. 26  
Tel./fax: 0256-204816  
edituraeurostampa@gmail.com  
[www.eurostampa.ro](http://www.eurostampa.ro)  
Tipărit la **Eurostampa**

# Contents

## ACCOUNTING AND FINANCE

INSTRUMENTS OF ANALYSIS AND MODELLING OF THE PRODUCTION SYSTEMS .....	9
<i>Nicolae Adrian MATEIA</i>	
ASSESSMENT OF THE RESIDENCE SATISFACTION RELATED TO INVESTMENTS IN TÓTKOMLÓS (2014-2017) .....	14
<i>Brigitta ZSÓTÉR, József GÁL, Marcell KISDEÁK</i>	
ASSESSMENT OF THE DEMAND FOR THE RENOVATION OF A PUB AND CALCULATIONS OF THE RENTABILITY OF THE INVESTMENT .....	21
<i>Brigitta ZSÓTÉR, Andrea ANTAL</i>	
THE IMPACT OF THE ACCOUNTING POLICIES ON THE PERFORMANCE OF THE ACCOUNTING INFORMATION SYSTEM .....	27
<i>Aura Emanuela DOMIL, Oana BOGDAN, Adrian CARAIMAN</i>	
ACCOUNTING TREATMENT OF THE DIFFERENCES CONTAINED IN THE INVENTORY .....	35
<i>Radu Dorin LENGHEL, Marius-Nicolae MICULESCU</i>	
ACCOUNTING TREATMENT OF DIVIDENDS DISTRIBUTED DURING A FINANCIAL YEAR .....	47
<i>Marius – Nicolae MICULESCU, Radu Dorin LENGHEL</i>	
ACCOUNTING DEPRECIATION VERSUS FISCAL DEPRECIATION .....	59
<i>Codruta Daniela PAVEL</i>	
SALARISATION SYSTEM IN ROMANIA AND THE EU .....	69
<i>Codruta Daniela PAVEL, Aura Emanuela DOMIL</i>	
MANAGEMENT OF OIL PRODUCT DISTRIBUTION .....	77
<i>Florea VLAD, Dina LUT</i>	
SPECIFICITY OF DETERMINING THE PROFITABILITY THRESHOLD IN TOURISM ACTIVITY COMPARED TO THE PUBLIC FOOD ACTIVITY .....	84
<i>Crăciun SABÁU, Cristina Mihaela NAGY</i>	

## **SOCIAL AND EDUCATIONAL ENVIRONMENT**

MIND MAP – A REVOLUTIONARY TOOL FOR TEACHING VOCABULARY TO TOURISM AND HOTEL MANAGEMENT STUDENTS .....	93
<i>Mihaela LAZOVIC</i>	
PUPILS WITH LEARNING DIFFICULTIES – A FIVE-STEP MODEL OF ASSISTANCE .....	107
<i>Alenka TRPIN</i>	
TRENDS IN BUSINESS INTERCULTURAL COMMUNICATION .....	119
<i>Christina Andreea MIȚARIU</i>	
ADVANTAGE OF EMPLOYING CUTTING-EDGE TECHNOLOGIES IN TEACHING AND LEARNING FOREIGN LANGUAGES .....	126
<i>Christina Andreea MIȚARIU</i>	
DEVELOPMENT OF LEARNER AUTONOMY IN FOREIGN LANGUAGE TEACHING .....	133
<i>Luiza CARAIVAN</i>	
COMPLEXITY AND SELF-ORGANIZATION IN ENGLISH LANGUAGE TEACHING/LEARNING SYSTEMS .....	138
<i>Alina-Andreea DRAGOESCU URLICA, Laura-Ioana COROAMA DORNEANU, Lulzime KAMBERI, Marta BOGUSŁAWSKA-TAFELSKA</i>	
REVISITING LEARNING AND TEACHING REALITIES IN THE ESP CLASS .....	149
<i>Laura-Ioana COROAMA DORNEAN, Alina-Andreea DRAGOESCU URLICA</i>	
BOOK REVIEW: Nadine Gordimer and the Rhetoric of Otherness in Post-Apartheid South Africa .....	156
<i>Mihaela LAZOVIC</i>	
THE INFLUENCE OF DIGITAL STORYTELLING IN NARRATIVE ACTIVISM .....	159
<i>Ligia POPA-NICULESCU, Miranda Petronella VLAD</i>	
<b>MANAGERIAL STRATEGIES AND ORGANISATIONAL CULTURE</b>	
CONSIDERATIONS ON THE PROMOTION OF BANK INSTITUTIONS IN SOCIAL MEDIA .....	167
<i>Viorel NEGRUȚ</i>	

TIMISOARA - EUROPEAN CAPITAL OF CULTURE NEEDS TO INCREASE VISIBILITY .....	181
<i>Pavel CIPRIAN, Vlad FLOREA</i>	
BUSINESS ETHICS IN MARKETING COMMUNICATION .....	188
<i>Adriana RADOSAVAC, Milena SRETIC, Vuk MIRČETIĆ, Marijana VUKČEVIĆ</i>	
LOGISTICS CHAIN MANAGEMENT PROCESS – PARTICIPANTS AND THEIR ROLE .....	197
<i>Vlad FLOREA, Pavel CIPRIAN</i>	
CHARACTERISTICS OF AN EFFICIENT MOTIVATIONAL SYSTEM IN THE ROMANIAN LABOUR MARKET CONTEXT .....	205
<i>Dina Maria LUȚ, Florea VLAD</i>	
ABOUT DOCUMENT MANAGEMENT SYSTEMS .....	217
<i>Miranda Petronella VLAD, Loredana MOCEAN</i>	
DIAGNOSIS OF HUMAN RESOURCES TO DELTA S.A. COMPANY .....	226
<i>Nagy Cristina Mihaela, Sabău Crăciun</i>	
<b>LEGISLATION IN TOURISM</b>	
LEGAL CONSIDERATIONS ON JUDICIAL OUTRAGE .....	243
<i>Gheorghe PINTEALĂ, Valentina Larisa TODERESCU</i>	
THE IMPORTANCE OF GENETIC EXPERTISE IN FORENSIC SCIENCE .....	251
<i>Gheorghe PINTEALĂ, Andreea RICHARD</i>	
PROTECTION OF WITNESSES IN EUROPEAN JUDICIAL PRACTICE ..	257
<i>Gheorghe PINTEALĂ, Andreea RICHARD</i>	
INTERFERENCE BETWEEN THE ENVIRONMENTAL LEGISLATION IN ROMANIA AND THE EUROPEAN UNION .....	265
<i>Gheorghe PINTEALĂ</i>	

