

DIAGNOSIS OF HUMAN RESOURCES TO DELTA S.A. COMPANY¹

Cristina Mihaela NAGY
Crăciun SABĂU

Abstract: *The human resources factor represents an essential coordinate of the size and quality of activities, ensuring the company with the necessary specialist personnel and its effective use in operative and management activity. A system of indicators on the evolution, size, structure, behavior and efficiency of the use of human potential, as well as the analysis of the entity's management team, is required to diagnose an entity's human resources for evaluation.*

Keywords: *The human resources factor, diagnose an entity's human resources for evaluation*

INTRODUCTION

The entity's internal potential is represented by all the human, non-material, material and financial resources that it can control and use (Susu, Ștefanita 2014: 60). Optimally combined resources involved in a transformation process create value if products and/ or services obtained (outputs) have a market value above the value of consumed resources (inputs).

Managing human capital, as well material and financial must ensure (Costea, Simona 2009: 53):

- obtaining high quality products or services, and competitive on the market;
- high capitalization of resource potential, synthetically expressed by increasing the income obtained at a physical or value unit of resources, or a reduction in specific consumption of resources per unit of income.

The achievement of proposed objectives, related to the company's core business, under conditions of high economic efficiency, is conditioned by providing the company with the necessary labor force, both in number

¹ DELTA S.A. Company is conventionally assigned, for reasons of confidentiality, data were obtained from a real joint stock company

and structure (Troie, L., Zaharia, O., Roman, Monica. Hurduzeu, Miruna. 2018: 5.1.2).

“The issue specific to the analysis of human potential management can be structured in:

- a) analyzing the manner in which quantitative and qualitative human resources provision is achieved;
- b) analyzing the way of usage (extensive and intensive) of the human capital existing in a company;
- c) analyzing the efficiency of human capital usage” (Robu, Vasile. Anghel Ion. Șerban Elena-Claudia. 2014: 136).

In the modern concept, people are not recruited and selected to occupy certain vacancies, but they are sought and attracted for the particularly important role within the company.

“Human capital management is a pragmatically new approach of what used to be called personnel management. Human capital represents the only inexhaustible resource of creativity, solutions, and new, innovating and valuable ideas. Organizations – in this knowledge based economy – are challenged to ensure their need of qualified human capital on labor markets through complex, unequal evolutions” (Artene Adela Suzana, Costică Roman 2012: 788).

The human factor is the driving force, the key factor that moves and mobilizes all other resources of a company. Thus, the manner in which the work factor is managed depends, to a great extent, on the overall performance of any company (Achim, Monica Violeta 2009: 71).

The analysis of the human potential structure has the role of verifying the structural balance of the company, regarding the following (Susu, Ștefanita 2014: 62):

- Age pyramid and seniority in work;
- Categories of staff;
- Level of professional training;
- Polyvalence of staff in relation to current staff needs and possible changes in the company's activity.

This indicator follows the correlation between the employee's level of qualification and the job requirements, and it is reflected in the knowledge accumulated in the activity performed, as well as individual skills and attitudes.

To be pertinent, the appreciation of the company's size, power and performance in relation to its staff, this judgment must be supplemented by a structural analysis of the workforce (Petcu, Monica 2009: 130).

Regarding the level of staffing as a structure, it depends on the field of activity, and the structure of the supply of products and services provided (Achim, Monica Violeta 2009: 75).

The structure of human capital by age and gender may present abnormalities regarding the following (Buglea, Alexandru 2010: 53):

- the ratio between young and old staff;
- gender distribution within functional and production compartments.

The structure of human capital by seniority in work (Novac, Emilia. Abrudan, Denisa. 2010: 31) is of interest because seniority has an influence on aspirations, professional behavior, and employee status in the company.

The efficiency of workforce usage is followed by two synthetic indicators of labor efficiency:

- labor profitability;
- labor productivity (W).

The share of expenditures on staff salaries in total expenditures (Caraiani Chirața, Lungu Camelia Iuliana 2009: 14) represents the percentage of salary expenditures in total expenditures.

The complete and efficient use of workforce is a prerequisite for ensuring its stability, which creates favorable conditions for achieving economic and financial performance by the company (Robu, Vasile. Georgescu, Nicolae 2001 Chapter 6, p. 6).

RESULTS AND DISCUSSIONS

Delta S.A. Company deals with the administration of a number of 10 markets, with the NACE code 6832 – “Property management based on commission or contract”.

Table 1 – Average number of employees

	2013	2014	2015	2016	2017	2018
Average number of employees	77	73	67	64	57	54

SOURCE: Own processing according to statements from the period 2013-2018

Analyzing the data presented in Table 1, there is a decrease in the average number of employees each year, due to the fact that starting with 2014, old-age employees have retired and no further employment was made on the remaining vacant posts and their tasks were redistributed to the other colleagues according to their training. Also, during this period there was a collective dismissal in the autumn of 2016, when it was decided to outsource the sanitation service in Market A, newly arranged, and the employees were transferred to unemployment, being taken over by the sanitation company that received Market A for cleaning maintenance.

Table 2 – Effective number of employees

	2013	2014	2015	2016	2017	2018
Effective number of employees	75	67	66	57	56	52

SOURCE: Own processing according to the financial statements 2013-2018

For the analyzed period, the downward trend of the actual number of employees with a variation of 30.67% is observed in Table 2, having as a main cause the determination of the company's management to maintain a high level of profitability through the efficiency of the activity, even in conditions of economic crisis. Staff diminution was mostly produced naturally, by retirement at the age limit and redistribution of tasks to the remaining employees. The only decision of the company's management to reduce staff by collective dismissal was taken in 2016, as a result of outsourcing the cleaning service in one of the administered markets, resulting in the dismissal of 6 unskilled workers from the sanitation service.

Table 3– Labor productivity

Item no.	Year	Turnover	Average number of employees	Labor productivity (thousands RON)
1	2013	7.129.480	77	93,20
2	2014	6.707.435	73	92,30
3	2015	7.408.971	67	111,41
4	2016	7.926.783	64	124,34
5	2017	7.626.600	57	133,80
6	2018	8.960.418	54	165,93

SURSA: Own processing according to the financial statements 2013-2018

Table 3 shows that labor productivity has an upward trend, given that during the analyzed period the average number of employees was decreasing. With the exception of 2014 when the loss of a market was felt, in the other years of the analyzed period, an achievement of more than 100% of the proposed objectives can be observed.

The analysis of the absolute changes in the number of employees can be deepened by studying the changes that took place in the main categories of employees, by profession, qualification, seniority, age and cost centers.

The 3 categories of employees regarding work participation, presented in Table 4 at DELTA S.A. Company, are formed as follows:

- **Directly** productive employees are market administrators, tollbooth collectors and unqualified workers;
- **Indirectly** productive employees are qualified repair and maintenance works, drivers and data operators;
- **Administrative and management** personnel includes: general manager, deputy director, economic director, economists, accountants and secretary.

According to the data presented in Table 4, the ratio variation regarding work participation of employees of Delta S.A. Company is presented as follows:

- Directly productive employees – there is a decrease of 9,77% in the analyzed period, from 72,73% in 2013, from an average number of 77 employees to 62,96% in 2018, out of an average number of 54 employees;
- Indirectly productive employees – an increase of 4,98% can be observed in the analyzed period, from 11,69% in 2013, with an average number of 77 employees, to 16,67% in 2018, with an average number of 54 employees;
- Administrative and management personnel – during the analyzed period there is an increase of 4,79%, from 15,58% in 2013, with an average number of 77 employees, to 20,37% in 2018, with an average number of 54 employees.

Table 4 - Number of employees after participation in work

Item no.	Type of employees	2013		2014		2015		2016		2017		2018	
		No. of employees	%										
1	Directly productive employees	56	72,73	52	71,23	47	70,15	43	67,19	36	63,16	34	62,96
2	Indirectly productive employees	9	11,69	9	12,33	10	14,93	10	15,63	10	17,54	9	16,67
3	Administrative and management personnel	12	15,58	12	16,44	10	14,93	11	17,19	11	19,30	11	20,37
TOTAL		77	100,00	73	100,00	67	100,00	64	100,00	57	100,00	54	100,00

SOURCE: Own processing according to statements from the period 2013-2018

Although there is an increase in the an increase in the share of indirectly productive employees and administrative and management personnel, the company's revenues are on an upward trend, as it can be observed from Table 4, concluding that the specificity of the company's activity does not create a direct and relevant link between revenues and employees directly productive at work, and management successfully exploits this advantage for the benefit of the entity.

Table 5 presents the structure of personnel by socio-professional categories and by gender.

According to the data presented in Table 5, the variation in the weight of the professional categories of Delta S.A. Company's personnel is as follows:

- Unqualified workers (sweepers) – there is a decrease of 11,18% in the analyzed period, from 38,96% in 2013, with an average number of 77 employees, to 27,78% in 2018, with an average number of 54 employees;
- Technical personnel (workshop) – there is a decrease of 0,38% in the analyzed period, from 7,79% in 2013, with an average number of 77 employees, to 7,41% in 2018, with an average number of 54 employees;
- Drivers – during the analyzed period there is an increase of 1,66%, from 3,90% in 2013, out of an average number of 77 employees, to 5,56% in 2018, out of an average number of 54 employees;

- Tollbooth collectors – there is a decrease of 5,77% in the analyzed period, from 16,88% in 2013, out of an average number of 77 employees, to 11,11% in 2018, out of an average number of 54 employees;
- Market administrators – during the analyzed period there is an increase of 5,89%, from 18,18% in 2013, out of an average number of 77 employees, to 24,07% in 2018, out of an average number of 54 employees;
- Data operators – during the analyzed period there is an increase of 3,70%, from 0% in 2013, out of an average number of 77 employees, to 3,70% in 2018, out of an average number of 54 employees;
- Administrative personnel – during the analyzed period there is an increase of 3,12%, from 11,69% in 2013, out of an average number of 77 employees, to 14,81% in 2018, out of an average number of 54 employees;
- Senior personnel – during the analyzed period there is an increase of 2,96%, from 2,60% in 2013, out of an average number of 77 employees, to 5,56% in 2018, out of an average number of 54 employees.

Table 5 – Personnel structure by socio-professional categories and by gender

Item no.	Professional category	2013		2014		2015		2016		2017		2018	
		No. of employees	%	No. of employees	%	No. of employees	%	No. of employees	%	No. of employees	%	No. of employees	%
1	Unqualified workers (sweepers)	30	38,96	27	36,99	25	37,31	23	35,94	17	29,82	15	27,78
2	Technical personnel (workshop)	6	7,79	6	8,22	5	7,46	5	7,81	5	8,77	4	7,41
3	Drivers	3	3,90	3	4,11	3	4,48	3	4,69	3	5,26	3	5,56
4	Tollbooth collectors	13	16,88	12	16,44	8	11,94	7	10,94	6	10,53	6	11,11
5	Market administrators	14	18,18	14	19,18	14	20,90	13	20,31	13	22,81	13	24,07
6	Data operators	0	0,00	0	0,00	2	2,99	2	3,13	2	3,51	2	3,70
7	Administrative personnel	9	11,69	9	12,33	8	11,94	8	12,50	8	14,04	8	14,81
8	Senior personnel	2	2,60	2	2,74	2	2,99	3	4,69	3	5,26	3	5,56
TOTAL		77	100,0	73	100,00	67	100,00	64	100,00	57	100,00	54	100,00
of which	Women	43	55,84	42	57,53	38	56,72	33	51,56	28	49,12	27	50,00
	Men	34	44,16	31	42,47	29	43,28	31	48,44	29	50,88	27	50,00

SOURCE: Own processing according to internal statements from the period 2013-2018

Although the ratio variation of employees on socio-professional categories shows an increase in the share of “non-productive” personnel, which in theory should negatively influence the activity of the company, the data in the financial statements show an increase in turnover, thus reiterating the conclusion that the specificity of the company's activity creates a direct and relevant link between the ratio of “productive” / “non-productive” employees and the revenue achieved.

Regarding the ratio variation of the personnel by gender at DELTA S.A. Company, it is presented as follows:

- Women – during the analyzed period there is a decrease of 5,84%, from 55,84% in 2013, out of an average number of 77 employees, to 50,00% in 2018, out of an average number of 54 employees;
- Men – there is an increase of 5,84% in the analyzed period, from 44,16% in 2013, out of an average number of 77 employees, to 50,00% in 2018, out of an average number of 54 employees.

The specific nature of the company's activity does not directly influence the gender distribution of the personnel; the company does not have positions that will necessarily lead to differentiated employment by gender (e.g. jobs in tough conditions).

Age categories of personnel in DELTA S.A. Company are presented in Table 6

Table 6 – Personnel structure by age

Item no.	Age	2013		2014		2015		2016		2017		2018	
		No. of employees	%										
1	Under 30	3	3,90	3	4,11	5	7,46	6	9,38	5	8,77	4	7,41
2	Between 31 and 40	14	18,18	12	16,44	9	13,43	6	9,38	6	10,53	7	12,96
3	Between 41 and 50	22	28,57	18	24,66	20	29,85	20	31,25	13	22,81	14	25,93
4	Over 51	38	49,35	40	54,79	33	49,25	32	50,00	33	57,89	29	53,70
Of which:	Under 60	35	92,11	36	90,00	31	93,94	31	96,88	31	93,94	25	75,76
	Over 60	3	7,89	4	10,00	2	6,06	1	3,13	2	6,06	4	12,12
TOTAL		77	100,00	73	100,00	67	100,00	64	100,00	57	100,00	54	100,00

SOURCE: Own processing according to statements from the period 2013-2018

Structura personalului după categorii de vârstă este importantă, deoarece permite aprecierea experienței personalului, ca element al potențialului economic al resurselor umane.

According to data presented in Table 6, analyzing the ratio variation of employees by age, the following can be observed:

- Employees under 30 – during the analyzed period there is an increase of 3,51%, from 3,90% in 2013, out of an average number of 77 employees, to 7,41% in 2018, out of an average number of 54 employees;
- Employees between 31 and 40 years – during the analyzed period there is a decrease of 5,22%, from 18,18% in 2013, out of an average number of 77 employees, to 12,96% in 2018, out of an average number of 54 employees;
- Employees between 41 and 50 years – during the analyzed period there is a decrease of 2,64%, from 28,57% in 2013, out of an average number of 77 employees, to 25,93% in 2018, out of an average number of 54 employees;
- Employees over 51 years – during the analyzed period there is an increase of 4,35%, from 49,35% in 2013, out of an average number of 77 employees, to 53,70% in 2018, out of an average number of 54 employees.

In theory, it is considered that an optimal situation occurs when the proportion of employees aged between 26-50 years is equal to the sum of proportions of those under 26 years and over 50 years, provided the last two proportions are similar.

Considering the statistics presented on the distribution of personnel by age related to theoretical considerations, we conclude that the company has a personnel profile that can be characterized as aging, with all the negative aspects deriving from it.

The human potential of a company not only involves a number of employees, but also specific competencies. The assessment of qualification or level of qualification within a company is made based on the average qualification coefficient.

The average qualification coefficient is obtained as a weighted arithmetic average and the higher the qualification rate, the lower the degree of training (by diploma).

In Table 7 is presented the structure of personnel by training categories, following to use the data collected to calculate the average qualification coefficient.

$$C_{\text{average}} = (a*1 + b*2 + c*3 + d*4 + e*5 + f*6) / \text{average number of employees per year} = X \%$$

where:

1, 2, 3, 4, 5, 6 – training category;

a, b, c, d, e, f – number of persons assigned to each training category.

$$C_{\text{mediu}}(2013) = (19*1+2*2+14*3+5*4+10*5+27*6)/77 = (19+4+42+20+50+162)/77 = 3,83 \%$$

$$C_{\text{mediu}}(2014) = (20*1+2*2+13*3+3*4+9*5+26*6)/73 = (20+4+39+12+45+156)/73 = 3,78 \%$$

$$C_{\text{mediu}}(2015) = (20*1+3*2+8*3+2*4+8*5+26*6)/67 = (20+6+24+8+40+156)/67 = 3,79 \%$$

$$C_{\text{mediu}}(2016) = (21*1+4*2+12*3+0*4+8*5+19*6)/64 = (21+8+36+40+114)/64 = 3,42 \%$$

$$C_{\text{mediu}}(2017) = (21*1+4*2+10*3+0*4+4*5+18*6)/57 = (21+8+30+20+108)/57 = 3,28 \%$$

$$C_{\text{mediu}}(2018) = (21*1+4*2+10*3+0*4+4*5+15*6)/54 = (21+8+30+20+90)/54 = 3,13 \%$$

After analyzing the data presented in Table 7 and considering the calculation of the average qualification coefficient, which is between 3 and 4, meaning between the Secondary education category, but closer to the category of specialized Foreman studies, it can be observed that the company’s personnel has an average level in training. However, it is noted that the number of employees with higher education is increasing, while the average qualified personnel is decreasing.

Table 7 – Personnel structure by training categories

Item no.	Category	Training	2013		2014		2015		2016		2017		2018	
			No. of employees	%										
1	I	University studies	19	24,68	20	27,40	20	29,85	21	32,81	21	36,84	21	38,89
2	II	Postgraduate studies	2	2,60	2	2,74	3	4,48	4	6,25	4	7,02	4	7,41
3	III	Secondary education	14	18,18	13	17,81	8	11,94	12	18,75	10	17,54	10	18,52
4	IV	Foreman school	5	6,49	3	4,11	2	2,99	0	0,00	0	0,00	0	0,00
5	V	Vocational school	10	12,99	9	12,33	8	11,94	8	12,50	4	7,02	4	7,41
6	VI	Middle school	27	35,06	26	35,62	26	38,81	19	29,69	18	31,58	15	27,78
TOTAL			77	100,00	73	100,00	67	100,00	64	100,00	57	100,00	54	100,00

SOURCE: Own processing according to statements from the period 2013-2018

Table 8 – The ratio of employee expenditures

Item no.	Year	Total revenues Class 7	Total expenditures on employees	Ratio of employee expenditures (%)	Effective number of employees	Average annual expenditure per employee
1	2013	7.455.929	1.942.642	26,05	75	25.901,89
2	2014	7.746.113	1.784.536	23,04	67	26.634,87
3	2015	7.561.399	1.869.009	24,72	66	28.318,32
4	2016	8.042.142	2.126.785	26,45	57	37.312,02
5	2017	7.768.442	1.964.111	25,28	56	35.073,41
6	2018	8.933.505	2.126.462	23,80	52	40.893,50

SOURCE: Own processing according to statements from the period 2013-2018

Analyzing the average annual expenditure per employee, in Table 8, we can conclude that the management policy of the company is oriented towards promoting efficiency, a conclusion drawn from the fact that personnel expenditures have increased as their number decreased.

Analyzing the total annual revenue in relation to the downward trend of the effective number of employees we can ascertain an increase in the efficiency employees' work.

Table 9 – Comparison on average employee expenditures

Item no.	Year	Average monthly expenditure per employee	<u>Minimum</u> gross salary at national level	<u>Average</u> gross salary in the economy
1	2013	2.159	670	2.022
2	2014	2.220	700	2.063
3	2015	2.360	800	2.223
4	2016	3.109	900	2.298
5	2017	2.923	1.050	2.415
6	2018	3.408	1.250	2.681

SOURCE: Own processing according to statements from the period 2013-2018

According to the data presented in Table 9, the variation of the average monthly expenditures with the employees, compared to the variation in value of the average gross salary in the economy at national level, at DELTA S.A. Company is presented as follows:

- it can be observed an increase of 57,9% in 2018 compared to 2013 in the *average* monthly expenditure per employee;
- there is an increase of 86,6% in 2018 compared to 2013 as regards to the *minimum* gross salary in the economy;

- there is an increase of 32,6% in 2018 compared to 2013 regarding the *average* gross salary at national level.

It appears that the percentage increase of the expenditures of employees' salaries is higher than the growth percentage of the average gross salary in economy at national level and it can be concluded that the company has motivated and well paid employees.

Labor profitability expresses the ability to generate profit and is calculated using the following formula:

$$W Pr = \frac{Pr}{N},$$

where: Pr - is the value of net profit

N - represents the average number of employees

Table 10 – Labor profitability

Item no.	Year	NET Profit (RON)	Average no. of employees	Profitability (thousands RON)
1	2013	3.628.257	77	47,12
2	2014	3.995.377	73	54,73
3	2015	3.027.422	67	45,19
4	2016	3.457.530	64	54,02
5	2017	3.558.653	57	62,43
6	2018	4.207.054	54	77,91

SOURCE: Own processing according to statements from the period 2013-2018

After analyzing the profitability indicator, calculated in Table 10, it can be observed that the calculated values are increasing, which indicates a better performance of the company, the profits are higher and the shares are more attractive (the company is a potential source of dividends).

CONCLUSIONS

Today, people are a common resource and, at the same time, a key resource, a vital resource for all organizations that ensure their survival, development and competitive success. This fact has determined more and more specialists in the field to state that the competitive advantage of an organization increasingly resides in its people.

Human resources are the only ones capable of producing and reproducing all the other resources at the disposal of an organization. People are the active resources of the organization because their potential actively contributes to increasing organizational efficiency and effectiveness. Human resources are strongly marked by the *time* factor needed to change

mentalities, behaviors, habits, etc. The human resource is the only one able to create, not only economically, but also spiritually and scientifically. Generating new ideas materialized in products, technologies, management methods and new organizational solutions is the exclusive benefit of men.

Achieving performance in any company may depend, to a large extent, on the dynamics, structure, quality and the way in which human potential is used.

Human resource diagnosis aims to determine the characteristics of human resources available and the adequacy of human potential, quantitative and qualitative, to the company's objectives; the anticipation of decisions and costs driven by the foreseeable evolution of human potential in terms of hiring, management, professional training and payroll will be pursued.

The human resource is a common resource and, at the same time, a key resource, a vital resource of all organizations that ensures their survival, development and competitive success.

The analysis of human resources needs to be addressed by corroborating several aspects/ criteria (staffing, qualification, age and gender structure, working conditions, etc.) and their share in the analysis differs according to the company's activity profile (production, services, mixed).

Following the analysis of the main indicators specific to the human potential at DELTA S.A. Company for the period 2013-2018, the following issues emerged:

- The organizational structure was adapted to the specificity of the company's activity, showing variations in the analyzed period without any significant effect on profitability;
- Personnel variation occurred mostly naturally, by retirement at the age limit and redistribution of tasks to the remaining employees;
- The specific nature of the company's activity does not directly affect the gender distribution of employees, given the fact that the entity does not have positions that will necessarily lead to differentiated employment by gender (e.g. working in tough conditions);
- The company has a profile of employees that can be characterized as aging, favored by experience and who is to leave the entity by retirement;
- The company's personnel has an average level of training, but it is noted that the number of employees with higher education is increasing, while the number of average qualified personnel is decreasing;

- The growth rate of employee salary expenditures is above the value of the average gross salary in the economy growth rate at national level, and it can be said that the company has motivated and well-paid employees;
- Due to the indeterminateness link between human resources and company's revenues, other types of personnel policies can be considered as a change element for solving tasks (e.g. partial or complete outsourcing);
- Evolution of turnover and number of employees over a period of 6 years shows that although the number of employees has decreased, the company has managed to exceed the 100% productivity rate.

As a final conclusion, the analysis of the indicators shows that the management of the company has adopted an efficient personnel policy, exploiting the minor dependence of revenues on the number of employees, their age and professional training.

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NOTES ON AUTHORS

Crăciun SABĂU is Affiliate Professor at Faculty of Tourism and Commercial Management of Timișoara, within "Dimitrie Cantemir" Christian University of Bucharest and he has a PhD in Economics, specializing in Economics, since 1987.

The research activity is materialized in the publication of 22 specialized books and textbooks, 9 courses, workbooks and guidance papers, 118 scientific papers, and 13 contracts concluded with the business environment.

The research themes are diverse, covering topics related to financial accounting, management accounting, economic and financial analysis of enterprises and financial management of enterprises.

Cristina Mihaela NAGY is PhD Associate Professor at Faculty of Economics, within "Tibiscus" University of Timișoara and she has a PhD in Economics, specializing in Accounting, since 2012, with the doctoral theme entitled "Contribution of accounting in insurance management".

The research activity is materialized in the publication of 17 specialized books, over 55 scientific papers, and the research topics are diverse, covering themes relating to financial accounting of companies in the insurance sector, insolvency and bankruptcy.