

REVISTA ECONOMICĂ

Volume 73, Issue 2, Year 2021

Journal of economic-financial theory and practice

CNCSIS reference: B+, Code 478

Frequency: 6 issues / year

ISSN: 1582-6260 (print)

ISSN: 2344-5424 (online)

Indexed in:

RePeC

Ulrich`s Periodicals Directory

EBSCO – Business Source Complete Plus

Editor

Prof. Dan POPESCU

Ph.D., D.H.C. of University of Rennes 1, France and Dr.H.C. of Academy of Economic Studies of Moldova

Editor Assistant in Chief

Eduard Alexandru STOICA – *Lucian Blaga University of Sibiu, Romania*

Editors

Ioana Andreea BOGOSLOV – *Lucian Blaga University of Sibiu, Romania*

Mircea FUCIU – *Lucian Blaga University of Sibiu, Romania*

Alexandra Gabriela MARINA – *Lucian Blaga University of Sibiu, Romania*

Ioana Raluca SBÂRCEA – *Lucian Blaga University of Sibiu, Romania*

Associate Editors

Ganna KHARLAMOVA – *Taras Shevchenko National University of Kyiv, Ukraine*

Esra Kahya ÖZYIRMIDOKUZ – *Erciyes University, Kayseri, Turkey*

Technical Editors

Arina GREAVU – *Lucian Blaga University of Sibiu, Romania*

Dan-Andrei IANCU – *Lucian Blaga University of Sibiu, Romania*

Advisory Board/Scientific Committee

Dian AGUSTIA – *Airlangga University, Surabaya, Indonesia*
Asuman AKDOGAN – *Erciyes University, Kayseri, Turkey*
Lucian-Liviu ALBU – *Institute of Economic Forecasting of the Romanian Academy*
Michael Gerhard AMBROSI – *University of Trier, Germany*
Alper ASLAN – *Nevşehir Hacı Bektaş Veli University, Turkey*
Rumayya BATUBARA – *Airlangga University, Surabaya, Indonesia*
Lucian BELAȘCU – *Lucian Blaga University of Sibiu, Romania*
Grigore BELOSTECINIC – *Academy of Economic Studies of Moldova*
Vasile BRĂȚIAN – *Lucian Blaga University of Sibiu, Romania*
Camelia BUDAC – *Lucian Blaga University of Sibiu, Romania*
Sergiu CHIRCĂ – *Academy of Economic Studies of Moldova*
Alina CIUHUREANU – *Nicolae Bălcescu Land Forces Academy, Romania*
Vadim COJOCARU – *Academy of Economic Studies of Moldova*
Carmen COMANICIU – *Lucian Blaga University of Sibiu, Romania*
Viorel CORNESCU – *The University of Bucharest, Romania*
Francesco D'ESPOSITO – *The Gabrielle d'Annunzio University, Pescara, Italy*
Elena DRUICĂ – *The University of Bucharest, Romania*
Oana DURALIA – *Lucian Blaga University of Sibiu, Romania*
Liviu FLOREA – *Washburn University, USA*
Valeriu Ioan FRANC – *National Institute of Economic Research*
Iuliana Eugenia GEORGESCU – *Alexandru Ioan Cuza University of Iași, Romania*
Mircea Radu GEORGESCU – *Alexandru Ioan Cuza University of Iași, Romania*
Livia ILIE – *Lucian Blaga University of Sibiu, Romania*
Magdalena IORDACHE PLATIS – *The University of Bucharest, Romania*
Eugen IORDĂNESCU – *Lucian Blaga University of Sibiu, Romania*
Ganna KHARLAMOVA – *Taras Shevchenko National University of Kyiv, Ukraine*
Alexander KOSTOV – *Institute for Balkan Studies, Sofia, Bulgaria*
Robert LABBÉ – *University of Rennes 1, France*
Carlos Alberto Falcão MARQUES – *Universidade de Évora, Portugalia*
Silvia MĂRGINEAN – *Lucian Blaga University of Sibiu, Romania*
Bogdan MĂRZA – *Lucian Blaga University of Sibiu, Romania*
Liviu MIHĂESCU – *Lucian Blaga University of Sibiu, Romania*
Virgil NICULA – *Lucian Blaga University of Sibiu, Romania*
Zorana NIKITOVIĆ – *Faculty of Business Economy and Entrepreneurship, Belgrade, Serbia*
Claudia OGREAN – *Lucian Blaga University of Sibiu, Romania*
Ramona ORĂȘTEAN – *Lucian Blaga University of Sibiu, Romania*
Esra Kahya ÖZYIRMIDOKUZ – *Erciyes University, Kayseri, Turkey*

Răzvan PAPUC – *The University of Bucharest, Romania*
Nicolae PETRIA – *Lucian Blaga University of Sibiu, Romania*
Ion POHOAȚĂ – *Alexandru Ioan Cuza University of Iași, Romania*
Massimo POLLIFRONI – *University of Turin, Italy*
Dan POPESCU – *Lucian Blaga University of Sibiu, Romania*
Dan Alexandru POPESCU – *Lucian Blaga University of Sibiu, Romania*
Jelena POPOVA – *Baltic Interational Academy, Latvia*
Vladimir RISTANOVIĆ – *Faculty of Business Economy and Entrepreneurship,
Belgrade, Serbia*
Ilie ROTARIU – *Lucian Blaga University of Sibiu, Romania*
Ioana Raluca SBÂRCEA – *Lucian Blaga University of Sibiu, Romania*
Andriy STAVYTSKYIY – *Taras Shevchenko National University of Kyiv, Ukraine*
Eduard Alexandru STOICA – *Lucian Blaga University of Sibiu, Romania*
Răzvan ȘERBU – *Lucian Blaga University of Sibiu, Romania*
Cristina TĂNĂSESCU – *Lucian Blaga University of Sibiu, Romania*
Kumru UYAR – *Nuh Naci Yazgan Üniversitesi, Turkey*

Lucian Blaga University of Sibiu
10th Victoriei Bd. Street
550024, Sibiu, Romania

Center for Economic Research
Lucian Blaga University of Sibiu
17th Calea Dumbrăvii Street
Phone/Fax: (+4) 0269 235 879
550324, Sibiu, Romania

G. P.E. «Continent»
2nd Dr. Ion Rațiu Street
Phone: (+4) 0269 243 210
550012, Sibiu, Romania

Copyright

All the copyright of the present volume belongs to Revista Economică. All rights reserved.

All the papers of the present volume were peer reviewed by two independent reviewers of the Scientific Committee of the Revista Economică. Acceptance was granted when both reviewers' recommendations were positive. The authors have the full responsibility of the papers presented in this volume.

Mail: revista.economica@ulbsibiu.ro
Web: <http://economice.ulbsibiu.ro/revista.economica>

REFERENCES

- Maria Petronela ARON, Dorel MATEȘ**
COMPARATIVE STUDY ON THE RECOGNITION AND
EVALUATION OF BIOLOGICAL ASSETS ACCORDING TO
NATIONAL REGULATIONS AND IAS 41 AGRICULTURE8
- Liliana BARBU**
ENVIRONMENTAL FUND IN ROMANIA: ANALISYS OF SOME
CURRENT PROGRAMS FOR ENVIRONMENT PROTECTION.....19
- Oana BUDOIU-BALAN**
THE EVOLUTION OF THE ENTREPRENEURIAL UNIVERSITY IN
EUROPE.....30
- Agnieszka FILIPOWICZ, Małgorzata OKRĘGLICKA**
ENTREPRENEURIAL ORIENTATION IN PERCEPTION OF
EMPLOYEES FROM SELECTED COUNTRIES – CASE STUDY.....47
- Widya NANDINI, Aurik GUSTOMO, Dedy SUSHANDOYO**
EXPLORING THE RELATIONSHIP BETWEEN WORKER’S
ADAPTIVE PERFORMANCE AND CO-CREATION PROCESS IN
INDONESIA’S CREATIVE INDUSTRY62
- Vasile NIȚĂ, Andrei UNGUREANU**
QUALITY OF ONLINE COMMUNICATION SERVICES IN PUBLIC
ADMINISTRATION.....81
- Roxana Elena POPȘA**
CONCEPTUALIZING BUSINESS MODELS OF INTERNATIONAL
HOTEL CHAINS.....89
- Adrian ȘERBAN COMĂNESCU**
DROPSHIPPING IN ROMANIA, OPPORTUNITY OR
ILLUSION.....98

Florina-Maria TĂVALĂ

IDENTIFICATION AND ASSESSMENT OF AUDIT RISK AND
FRAUD RISK ON THE FIELD OF PUBLIC PROCUREMENT.....**109**

**Alina Daniela VODĂ, Gabriela DOBROTĂ, Loredana Andreea
CRISTEA**

THE IMPLICATIONS OF ECONOMIC THEORIES IN FISCAL POLICY
IN TERMS OF GOVERNMENT EXPENDITURES.....**122**

Lucian BELAȘCU

Book review

INTERNATIONAL ECONOMIC RELATIONS: THEORIES,
STRATEGIES, POLICIES, TOOLS AND CASE STUDIES, EDITORS:
GHEORGHE HURDUZEU, LUMINIȚA NICOLESCU.....**133**