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ABSTRACT DOCTORAL THESIS

COMPARATIVE STUDY ON THE RIGHTS OF WAGE DETERMINATION AND RECORDS

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In recent decades we witness a series of events and processes characterizing the evolution of human society as a whole, and showing that we are in a period of multiple mutations that define the transition to an information society, a society based on knowledge. Knowledge has a predominant role in creating added value in a knowledge-based society. The information and knowledge-based society will witness transformation factor essential work. Global and European context requires Romania need to increase the competitiveness of labor. Under a market economy based on free enterprise always, the economic entity may choose to produce, use, spend, or to save resources available to achieve their own interests. Most economic entities trying, and often fail to align their interests with the real needs of society. A resource of great importance and even indispensable for economic activity is human resource entity.

Human resources must always correlated with the size, structure and needs of each economic entity and must at the same time, to represent the element that ensures cohesion, efficiency and stability of the real system. Compatibility of the components of the economic system is strongly influenced mainly by factors of production (capital and nature) and the degree of deepening division of labor. Thus, economic entities are directly involved in the effective management of staffing its structure and the organization of an efficient system of remuneration in close correlation with performance and work efficiency, but also financial resources.

During the research undertaken is widely debated issue of pay, from the point of view of the employee and the employer, often involving practical cases bring to the fore the financial accounting practice of wage policy. Employment and determining indemnities are some of the most pressing social and economic problems faced by Romania period present. Social and economic implications are enormous remuneration of staff at all levels of the economy, policy makers bearing the overwhelming burden of responsibility. The decision depends, in most cases, the future of many people directly or indirectly involved in social and economic activities.

In all conditions of time and space, economic activity involving work objectively factor designed to exploit natural resources and monetary system in its interest. According to Adam Smith, the work is a primary factor, a native of production being considered by it as the sole source of national wealth. This factor of production can be achieved through labor market that is in a competitive market economy. Workforce can be defined as the totality of physical and intellectual skills that exist in living human personality that you put into service when creating economic goods, which means that work can be defined as the conscious labor spending.

Since man is the sole creator of value, human resources are the mainstay, the most important resource of all resources available to any economic entity. This reason has led economists to assert that "no greater wealth than man." Human activity is highly complex, involving a multitude of factors in many areas, primarily aimed at meeting the needs of consumers, economic and social development, increased work capacity and productivity.

Quality of work, seen through qualification highlights the potential of working capacity of existing labor resources, labor in all economic systems is considered a primary factor of production. The qualification is the prerequisite

for raising labor efficiency to increase its quality. Can work through social contacts each person can define its place in society. Equally, any interview or any official form always going to find a question about professional occupation, closely related to intellectual ability and physical potential of each employee.

Among most social relations that are established between people and their social position is achieved interrelated. A very high percentage of the employed population identifies with work, moving, after years of education, through a selective process to obtain appropriate employment training. A higher social status and higher living standards are the consequences of a low paid job.

Any economic agent to achieve its object, must have with material and financial resources, human resources professional and well prepared to do the work in terms of efficiency. In return for work done, the staff receives a salary, which is determined by negotiation between the employer and union representatives or directly between the employer and employees if the economic entity has not established a trade union or otherwise provided by national legislation.

In recent years, specialists in human resources gives particular interest to establish a more efficient wage policy as drafted wisely and in accordance with the specific activity of each entity. Both managers and employees are interested in the design and operation of an efficient and flexible wage system. An effective wage policy must be part of the general policy of the economic entity and answer, on the one hand increase the efficiency requirements of work performed and on the other hand to provide stimulating and motivating the staff to achieve not only individual performance but also to bring added value to the overall performance of the entity.

The European Union is concerned with the development of policies relating to security, employment security and social and while labor market flexibility and labor relations. EU concerns have intensified in the modernization of the legal and institutional social policies, offering financial support through the European Social Fund and the European Investment Bank. It also aimed to develop a set of regulations on protection of workers in the workplace and workforce retraining. Health and safety at work is in the heart of the ILO. Relaunching Lisbon objective aims to make Europe a more attractive place to invest and work, promoting knowledge and innovation and job creation more and better quality.

Thesis structure complies with the rigors of preparation of such works and contains an introduction, five chapters, conclusions, proposals and future developments and references. The content of the five chapters and their order were chosen so as to respect both principles of scientific rigor, coherence, consistency and content of the work, systematization, and the psychopedagogical information on availability, consistency between ideas and their increasing complexity.

The introduction suggests the timeliness argument research topic, define objectives and purposes of research and scientific novelty and theoretical significance of the thesis.

In the first chapter, entitled "**Conceptual approaches the wage system**" we intend to identify and clarify the main theoretical and methodological issues that manifest in wages. In this respect, we present the development of the labor market in terms of integration into the European Union, the main theories and principles on remuneration, and reward system used in motivating staff.

The second chapter, entitled "**Boundaries and structure of liabilities and claims salary**" aims to identify the main elements underlying the determination of wages, the most important contributions of salary paid by employers and identifying deductions from wages by withholding calculated, recorded and paid for economic entities. Have given significant space assets and liabilities on Social security and health insurance.

Chapter three, "**Comparative study of payment systems**" is devoted to identifying and clarifying concrete ways of adjusting labor demand with labor supply, employment merge its efficient use of personnel, ie wage policy. In this chapter we analyzed based on the existing regulations in the field, defining relations are established between individuals of the labor market demand and supply of labor relations negotiated in advance through social dialogue between them and employers. Also in chapter three we examined an alternative to the dilemma of maintaining and improving the competitiveness of European economic entities, flexicurity, and identified and submitted to payroll systems used in different fields of Romania, and payroll systems used in some Member States European Union.

Wage policy is a practical tool for adjusting the labor supply and demand, employment staff joining its efficient use. Salary should act as a lever to stimulate the growth and increase the living standards of the staff. Labor market relations are established between carriers demand and supply of labor relations that occur under existing regulations in this area, which negotiates terms of employment and the size of the wage clause in the contract of employment.

In the most important European organizations continental importance, especially the Council of Europe and European Union rules are developed by international labor law. Council has adopted a number of European conventions regarding labor law, especially social security legislation. The European Convention are transposed in each country by the classical procedure of ratification, the International Labour Organisation conventions. EU directives and regulations developed are implemented differently in the Member States:

- Directives must be implemented in international law through legislative harmonization;
- Regulations should be applied directly in legislation, prevailing over national legislation.

In continuation of our scientific approach we analyzed a comparative study of the arrangements and pay the autonomous administrations companies manufacturing activity. Following the objectives of this research have shown, also pay system used for staff paid from public funds, namely the

staff of the judicial authorities and the payroll system used in educational institutions and university.

In addition to these specific aspects of pay systems in Romania, it was considered appropriate to perform a comparative study on pay systems used in some Member States of the European Union. In this study we found that, while in Austria, in wage determination are taken into account macroeconomic factors such as productivity, inflation, unemployment and growth of gross national product, in Germany the wage depends on qualification, experience and candidates company size.

In chapter four, entitled "**Organization of indemnities**" to a comparative study of the main forms of payroll used in Romania, math, accounting records and indemnities. In the same chapter was conducted a comparative study on the coverage in financial accounting and management accounting settlements staff and state social insurance budget.

A place primarily within pay systems is handled payroll forms, which take into account the effective use of human resources. Viewed through the prism of economic efficiency, the choice of the salary needed to be ensured that the results generated by the labor factor is always greater than the costs incurred by labor, without neglecting spillover effects of various forms of pay.

Economic entities pose a lesser or greater specificity and, according to it, we encounter the following payroll forms: salary based on the number of hours worked - direct labor wages, salaries according to the results of work - agreement wages and salaries based on percentage quota.

Chapter five, entitled "**Indicators and analysis tools wage policy**" presents the most important indicators and wage policy analysis instruments used at the micro and macroeconomic level. Also, in this chapter we summarized the importance of social balance sheet used by all economic entities in Romania, a summary document prepared by the operators of the European Union, which captures quantitative information, expressing the employment, wages and social tasks, but also qualitative data: conditions hygiene and safety, relationships and professional training and other social benefits.

An essential tool used in human resource management is *social audit*, which provides a balance between the economic entity's financial results and social results of it. Social audit is, at the same time, a leadership and management tool, with interference in financial audit and internal audit, which supervises economic entity's capacity in managing on one hand the human problems and, on the other, the social problems generated by an environment in continuous change.

In chapter five we have realized, too, an empirical study on the use of social balance in Romania, which showed that respondents were divided into two relatively equal groups, the pro and cons of social balance sheet.

At the end of the paper, we made a summary of "**Conclusions, proposals and future developments**" expressing our opinion that the determination and record of wages is a delicate operation based on a complex and sometimes confusing legislation, which is why we tried along the research

to point out most relevant issues and allowed us to raise the wage comparisons between different payroll systems applied in some EU countries, the characteristics of different forms of remuneration used in Romania, the influence of taxation on payroll systems' performance, the conditions for productivity growth, for improving distribution between the employee, employer and the state, and not least improving the performance of the economic entity at the micro level and the performance of the overall economy.

In an attempt to provide useful tools in the field of reference we approached theoretical literature, various experts' opinions, and practical aspects observed in the research, which allowed the extraction of personal observations and opinions. However, we believe that there is enough space for scientific research started with doctoral training program.