

## ROLUL MANAGEMENTULUI AUDITULUI EXTERN ASUPRA UTILIZĂRII EFICIENTE A FINANTELOR PUBLICE

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*Recenzent: Lilia ROTARU, dr., USM*

În cadrul sistemului financiar al statului, Curtea de Conturi a Republicii Moldova, ca instituție supremă de audit extern, are ca atribuție principală verificarea modului de formare, administrare și întrebuințare a resurselor financiare ale statului și ale sectorului public, precum și modul de gestionare a patrimoniului public al statului și al unităților administrativ-teritoriale.

Auditul extern al Curții de Conturi are ca sarcină principală ridicarea eficacității puterii executive. Acest articol descrie rolul managementului auditului extern asupra utilizării eficiente a finanțelor publice. Autorul prezintă, de asemenea, impactul activității de audit asupra unor domenii importante din viața social-economică a țării în anul 2009.

**Cuvinte cheie:** Curtea de Conturi, auditul extern, finanțe publice, impactul auditului extern, erori admise, administrarea patrimoniului public, gestionarea mijloacelor financiare, management financiar public, economicitate, eficiență, eficacitate.

## PARTICULARITĂȚI DE ESENȚĂ ALE INVESTIȚIEI ÎN EDUCAȚIE ȘI FORMARE PROFESIONALĂ

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*Recenzent: Victoria GANEA, dr., conf. univ., CNAA*

Acest articol relatează despre problematica investiției în educație și formare prin prisma unui set de avantaje comparative și competitive. Din punct de vedere economic, s-a încercat să determine un randament anticipat al investiției în educația individului.

**Cuvinte cheie:** investiții în educație, investiții intelectuale, resurse umane, cheltuieli individuale, cheltuieli în educație

## DEFINITIVAREA ȘI SISTEMATIZAREA FACTORILOR APARIȚIEI RISCURILOR FISCALE

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*Recenzent: Galina ULIAN, dr. hab., prof. univ., USM*

The article deals with fiscal security, particularly fiscal risks as one of its most important components. The scientific investigations of the article could help to develop the concept of fiscal risks in terms of internalization and of national economies, to improve methods to reduce that risk. Because, analysis of fiscal risks becomes increasingly important. Reasons include increasing volumes and volatility of private capital flows, transformation of the state from financing of services to guaranteeing particular outcomes, and related to both of these, moral hazards in the markets, and fiscal opportunism of policy makers.

**Cuvinte cheie:** risc fiscal, securitate fiscală, terorism fiscal, stabilitate fiscală, iluzie fiscală, oportunitate fiscală, politică fiscală prudentă.

## THE ROLE OF THE EXTERNAL AUDIT MANAGEMENT ON THE EFFICIENT USE OF PUBLIC FINANCE

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*Reviewer: Lilia ROTARU, PhD, USM*

Within the state financial system, the Court of Accounts, as the supreme institution of external audit, has as a main task checking the formation, administration and use of state financial resources and of the public sector, as well as the management of public assets of the state and of the administrative-territorial units.

The external audit of the Court of Accounts is responsible for the increase of the efficiency of the executive power. This article describes the role of the external audit management on the efficient use of the public finance. The author presents the impact of the audit activity on important spheres in socio-economic life of the country in 2009.

**Key words:** Court of Accounts, external audit, public finances, the impact of the external audit, admitted errors, management of public assets, financial funds management, public financial management, economy, efficiency, effectiveness.

## ESSENTIAL PECULIARITIES OF INVESTMENT IN EDUCATION AND PROFESSIONAL TRAINING

*Ala CRECIUN, PhD candidate, AESM*

*Reviewer: Victoria GANEA, PhD, Associate Professor*

This article deals with problems of investment in education and training in terms of a set of comparative and competitive advantages. From the economic point of view we have tried to determine the anticipated output of investment in a person's education.

**Key words:** investment in education, intellectual investment, human resources, individual expenses, educational expenses.

## DEFINING AND SYSTEMATIZATION OF FACTORS OF APPEARING FISCAL RISKS

*Diana CRICLIVAIA, PhD, Associate Prof., SUM*

*Reviewer: Galina ULIAN, PhD, Professor, USM*

The article deals with fiscal security, particularly fiscal risks as one of its most important components. The scientific investigations of the article could help to develop the concept of fiscal risks in terms of internationalization of national economies, to improve methods of reducing risks, because analysis of fiscal risks becomes increasingly important. Reasons include increasing volumes and volatility of private capital flows, transformation of the state from financing of services to guaranteeing particular outcomes, and related to both of these, moral hazards in the markets, and fiscal opportunism of policy makers.

**Key words:** fiscal risk, fiscal security, fiscal terrorism, fiscal stability, fiscal illusion, fiscal opportunity, prudent fiscal policy.