

INTERNATIONAL STATISTICAL REPORTING– THE DUTY OF ECONOMIC AGENTS

Prof. Magdalena Mihai Ph. D
University of Craiova
Faculty of Economics and Business Administration
Craiova, Romania
Assist. Adriana Ioța Ph. D Student
University of Craiova
Faculty of Economics and Business Administration
Craiova, Romania

Abstract: The study effectuated has for purpose to present the importance of the accounting information in the development of the foreign trade activities, as well as its importance for the statistic system that studies this domain.

Thus, in the first part of our paper we will offer a short definition of the foreign trade, through which we try to synthesize the main operations performed in the reports abroad. An important step in this sense is represented by the enumeration of the units that can develop foreign trade activities, as well as by the way in which these units can take part at the international commercial activities.

Taking into consideration the obligation of the commercial agents to organize their own accounting, it is emphasized the fact that, in the commercial domain, the accountancy provides complex economical information, used for the statistic and fiscal reports.

In the last part, it is synthesized the connection between the accounting information and the reports performed by the economic agents which develop foreign trade activities, through a series of examples surged from their complexity.

JEL classification: M41, M42

Key words: foreign trade, accounting information, statistical reporting, commercial flux, intrastat

1. Introduction

Through the statistical reporting concerning the international trade with goods that measure the quantity and value of the goods transitioned between the European Union member states (intra-community or within the EU trade activities) and of the goods transitioned between the EU member states and other countries (extra-community or outside the EU trade activities). Statistical reporting represent the official source of information which concern the imports, exports and the commercial balance

of every EU member state, but also the way of centralizing them at the level of the Union.

In order to allow the accomplishment of a comparison at global level of the international trade statistics, the statistical reporting must be performed according to strict rules and the publishing of these statistics is performed for every reporting country in the relationship with the partner country.⁵⁴

Statistical reporting for the individual member states supposes the classification of the commercial fluxes according to their affiliation of the partner state, as it follows:

- commercial fluxes outside the EU (extra - community);
- commercial fluxes within the EU (intra - community).

The commercial fluxes outside the EU are characterized by:

a. the import of goods from a country outside the EU, that enters statistically on the EU territory and to which the custom procedures are applied immediately or after a period spend in a customs warehouse;

b. the shipping of goods which leave the statistic territory of a member state which finds itself in free circulation on the territory of the EU.

The source of the traditional statistical data concerning the international trade with goods is the *customs evidence*. At the same time with the appearance of the Unique Market, on the 1st of January 1993, the customs formalities between the member states have been eliminated and thus the necessity of a new system of data collection has surged; this system carries the name of *Intrastat*. From that moment on the basis of statistics regarding the trade developed within the EU is ensured through this system.

Starting with 2007, along with the ascension to the EU, the activities of the companies which develop commercial transactions with partners outside and within EU have suffered important modifications. Thus, modifications of the customs regulations, new obligations of the economic agents regarding the external billing with or without VAT, as well as statistical reporting in the Intrastat system have appeared. There is a series of incertitude in solving the problems imposed by the practice and this is why all these modifications have created new costs related to the professional training.

2. OBJECTIVES

Starting with the observation that the statistical reporting through Intrastat still raises problems to the economic agents and practitioners, we propose ourselves to present the most important aspects referring to the statistical reporting. Also, the main objective is that of clarifying some of the most special situations surged in the practice of the foreign trade with goods, according to the statistical reporting at the level of Intrastat.

3. METHODOLOGY

The study effectuated for the achievement of this paper is based on data collected from the specialized materials in the domain of statistical reporting, which prove their utility in solving certain case studies, imposed by the practice. The data collected have been analyzed and processed in order to create a paper useful to the readers and practitioners.

⁵⁴ www.eurostat.ec.europa.eu/ Comerțul internațional cu mărfuri

4. INTRASTAT STATISTICAL REPORTING SYSTEM. CASE STUDY

An important element in calculating the payment balance of the Gross Domestic Product (GDP), but also for short term economic studies, both at national as at international level, is represented by the statistic of the international commercial transactions of goods.

The main user of statistic information, at a national level, is the Government, which bases in great part, on the statistic data of foreign trade to establish global trading politics, but also to generate new initiatives concerning the trading markets.

The system of statistic reporting Intrastat has become operational starting with the 1st of January 1993 at the level of the European Union and is based on a series of regulations applicable in all the member states, as well as the Council Regulation no. 638/2004 regarding the trading statistics between the EU member states, modified through the European Council Regulation 222/2009 and the Commission Regulation no.1982/2004 to implement the Council Regulation no.638/2004, bearing subsequent modifications. These regulations are also applicable since the 1st of January 2007 in Romania and to them is added the Presidential Order INS no. 1948/2013 regarding the Regulations to complete the Statistical Declaration Intrastat for the year 2014. The community regulations above mentioned allow the increase of the volume in the international exchanges of every member state; they are at the base of the calculation of the macroeconomic indicators that emphasize the economic and social evolution of a certain country; they are used to reinforce the community politics (commercial, monetary, customs, etc.) and to determine the quota from the community budget that is fit for every EU member state.

The regulations in force, established at a national level through the Presidential Order INS no. 1948/2013, states that the declaration Intrastat is filed monthly by all the economic operators that fulfill cumulatively the following conditions:

are registered in the purpose of VAT taxes and in the Register of Intra – Community Operators (with a valid code of fiscal identification);

perform trading transactions with other EU member states;

the total value of the exchange of goods with other EU member states surpasses for each of the two fluxes, inputs and outputs, the limit value established by Intrastat for every year. The Intrastat limit values established for the year 2014 are: for intra-community inputs 500,000 RON; for intra-community outputs 900,000 RON.

The statistic information supplied by the economic agents are verified on the basis of the values of intra-community trade declared in the VAT returns (form 300) and the recapitulative statements (form 390) that they file at the Ministry of Public Finances. This does not mean that the Intrastat data and the VAT/VIES data must be identical, the checking being made only for the values regarding the intra-community goods trade. Through this relationship, the National Institute of Statistic can identify easier the economic agents that develop activities of intra-community goods trade, the volume of this type of trade and whether the economic agents in cause that must transmit the Intrastat declaration are fulfilling their reporting duty or not.⁵⁵

Due to the diversity of the commercial transactions, the data included in the Intrastat declaration can be different in comparison with the VAT return or the

⁵⁵ The National Institute of Statistic, *Guidebook for the suppliers of statistical information for Intrastat*, Part II, 2014

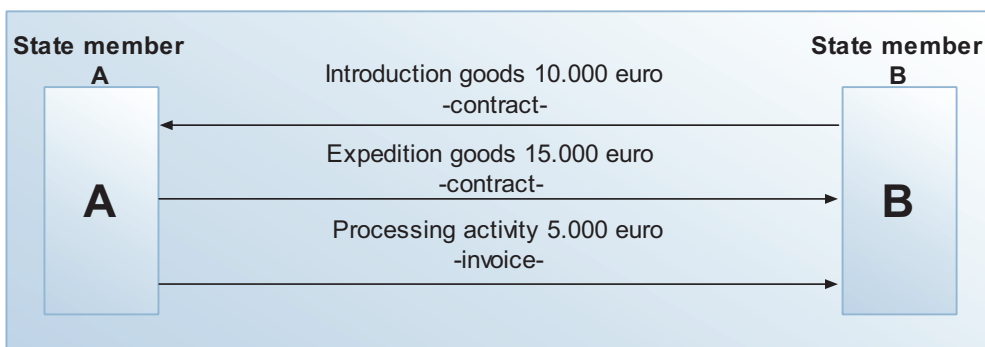
recapitulative declaration. Thus, in what follows we will follow some examples which characterize this situation.

Situation 1

One such example may be illustrated when entering some goods to process them based on a contract. So, we are going to look into the situation of two economic agents: A and B. Agent A, from Romania, registered for tax payable purposes, receives from agent B from Germany, also registered for tax payable purposes, goods of euro 10000(market value), based on the contract. After processing, the market value of the goods is euro 15000.

Therefore, agent A, from Romania, has to declare the goods value brought in the country is euro 10000 in the Intrastat statement, but is not the focus of the statement for the VAT deduction or for the revision statement. After processing, the goods are dispatched based on a contract of euro 15000, the value of the goods being also declared only in Intrastat in the dispatching field, while for the revision statement and the VAT deduction the economic agent will have to declare only the cost of the processing activity that has been billed to Agent B (euro 500), whose value will be put down in the “Services” field.

For a more illuminating look, the example may be summarized in the figure below:



Currently, there is an augmentation in the merchandise purchasing-reselling activities between the economic agents from different states. For this reason the Fiscal Code regulates this type of transactions under the name of triangle operations.

One triangular operation involves the existence of a succession of transactions between at least three people located and registered for VAT paying purposes in different member states. The documents that are issued in the case of triangle operations show that the goods are passed from one partner to the other, but physically they move directly from one provider to the end beneficiary.

If all the three people are registered for VAT paying purposes, it is possible but also advisable to apply simplification measures (destination taxation) only in the event in which merchandise transportation is the responsibility of the provider of the buyer-reseller (intra-community delivery). On the contrary, for a contract under an EXW (ex works) condition, the goods are at the buyer’s disposal in the destination state, the former will have to get registered for tax paying purposes in that state, the physical delivery will be further on made to the end beneficiary.

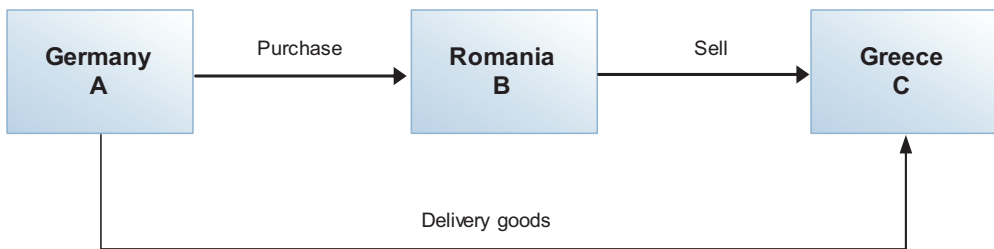
Situation 2

Case 1

This is the situation of three economic agents (Figure 2) located in different member states. The B economic agent from Romania purchases goods from the A provider from Germany that it sells afterwards to an economic agent C in Greece. The purchase invoice moves from A to B, and the delivery invoice from B to C. The goods are dispatched directly from the provider A from Germany to the end buyer C in Greece.

In Romania, the B economic agent, as intermediary provider registers based on the intra-community purchase invoice and the intra-community goods delivery invoice, the transaction that will be recorded in the revision statement as a triangle operation.

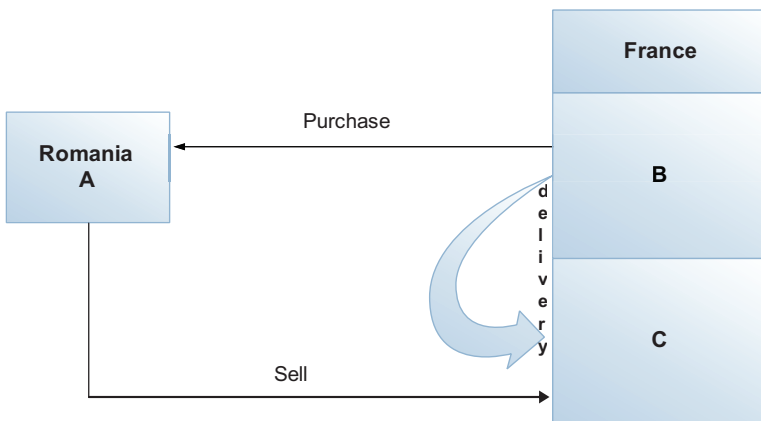
For the intrastate system, the B economic agent will not declare anything, since there is no physical movement of the goods in Romania.



Case 2

When an economic agent is from Romania and two economic agents are from France the situation is presented this way: the economic agent A from Romania purchases goods from the B economic agent in France, but the delivery destination is the headquarters of the C economic agent in France. The first invoice is issued by the B agent in France, however, the goods do not cross in any way Romania.

In this situation the A economic agent from Romania doesn't have to declare anything in the Intrastat, however, from a fiscal standpoint it needs to declare this transaction in the revision statement, as both purchase and intra-community delivery.



Case 3

It is assumed that there is a situation when the A economic agent from Romania sells goods to B economic agent from Italy, but the delivery takes place at the headquarters of C economic agent in Romania, In this case the A economic agent issues an invoice to agent B in Italy, but the goods never leave Romania.

So, the A agent from Romania does not have to declare anything in the Intrastat, however, it has to fiscally declare the transaction as intra-community goods delivery in the revision statement.

CONCLUSIONS

The foreign trade and its activity forms constantly leave their mark on the organization and management model of accounting in this important sector of the national economy.

So, we may say the organization and management model of accounting in foreign trade are influenced by factors such as: the foreign trade particulars, the variety of the units that carry on foreign trade activities and the connections between these ones.

Starting from the analysis of these factors, the accounting information, entered and processed, based on valid national and European regulations, reported by users, supporting also the fiscal and statistic information.

All in all, the focus is the quality of the accounting and statistic information, in the foreign trade area, as well as the possibility to compare it in the European Union, based on which there may be further suggestions for national and European rules and regulations.

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OPPORTUNITIES FOR OPTIMIZING THE COST OF QUALITY

Prof. Magdalena Mihai Ph. D

University of Craiova

Faculty of Economics

Craiova, Romania

Assist. Adriana Iota Ph. D Student

University of Craiova

Faculty of Economics and Business Administration

Craiova, Romania

Assist. Oana Staiculescu Ph. D

University of Craiova

Faculty of Economics and Business Administration

Craiova, Romania

Abstract: Nowadays, in front of an increasingly fierce competition, the center of gravity of any business in order to make a profit is customer satisfaction. For achieving this desideratum, companies, in their role as suppliers of goods and services, mostly aim to obtain economic and financial performance by improving quality and thus optimizing emergent costs. From this perspective, quality improvement within the economic entity must be a continuous activity which aims mainly to target the performance of processes, products and services in order to be more efficient and meet consumer demands. Therefore, the main interest consists in taking action to ensure effectiveness and efficiency, in equal measure for both economic entity, but also for the customer, through the application and selection of optimal solutions targeting decreasing costs. This paper aims to highlight that quality improvement becomes a very important process whose primary concern should be: discovering defects and quality cost optimization.

JEL classification: M40, M41

Key words: quality; quality cost; managerial accounting; optimization; continuous improvement

1. INTRODUCTION

Optimizing the quality costs is a highly controversial issue often discussed in the scientific literature. In fact any economic entity that aims to improve quality of products and services must take into account both implicit costs made in order to achieve customer satisfaction and how to achieve the objectives at the lowest possible cost. Therefore, in the following article, we come with the proposal of using specific quality tools, which once implemented within the company's processes facilitates managerial accounting approach regarding quality cost optimization.

2. ANALYSES

Quality cost continuous improvement is an attribute which should not be missing from top management vision of the economic entity and must take into account all costs associated with quality. Thus, starting from the great vision of Crosby, Deming, Juran and Feigenbaum regarding quality, all of them put great emphasis on continuous improvement which should ensure gradual optimization of the quality costs. The steps to be followed consistently to achieve this goal are the following:

- **understanding the client.** This is the first step and most important of all, as the economic entity needs to know, understand and comply with customer requirements in order to ensure continuity in the retail market, regardless of the industry in which it activates;
- **evaluate effectiveness.** Collecting data on internal procedural measures and determining if the process meets the requirements of cost, time or variability rules;
- **process analysis.** This step involves, in fact, determination of the efficiency and effectiveness of the process . Normally, depending on the diagnosis discussed, you can select several assumptions about future actions;
- **improving the process.** Ensure the premises on functional performance, technical and economic process;
- **implementing changes.** Where appropriate, the necessary adjustments must be made;
- **standardization and monitoring.** In this last step it must be carried out the proving performance, standardization and continuous monitoring of the process to eliminate any gaps that may arise.

Steps required to be completed in order obtain an improvement on the quality of processes, products and services are exposed within the Figure no.1, below:

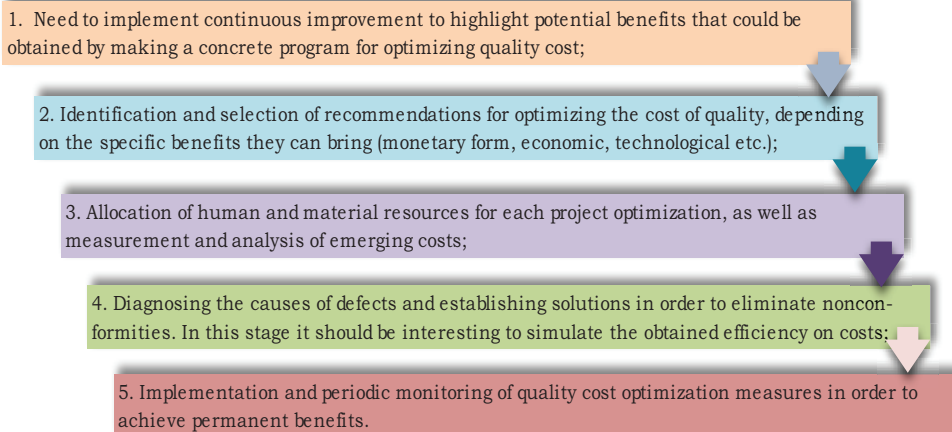


Figure no. 1 Steps to optimize the cost of quality

One of the most effective tools to evaluate the success of a quality management program is to **determine, improve and optimize the cost of quality**. From this point of view, the issue under discussion presents a systematic approach to quality assessment of the costs, which must be based on an assessment methodology of total cost quality (prevention, appraisal, internal and external failure). In addition to provide satisfactory

results, it is necessary to identify the causes and costs of rework to improve existing processes in the economic entity. For this reason it is necessary a detailed approach of the improvements conferred by a comprehensive managerial accounting system so that effective strategies to prevent potential cost of poor quality can be identified in order to reduce or eliminate it.

When addressing the concept of improving quality we should include all processes within the economic entity. Therefore, to achieve the goal of optimizing quality cost, it requires the use of specific tools such as:

- Added and non-added value of the activities;
- 5S method;
- Kanban or Just-in-time method;
- Total Productive Maintenance;
- Quality circles;
- Suggestions system etc.

In the specialized literature there are two forms of continuous improvement process, namely: Kaizen and Kairyo. Kaizen⁵⁶ is actually Japanese for "improvement" or "change for the better" and refers to the philosophy or practices that focus upon continuous improvement of processes in multiple domains. The wide approach of quality management systems allowed Kaizen quality concept to emerge because it is based on a set of principles and techniques applied consistently. Addressing a strategy of small steps and small efforts, but made continuous, Kaizen proposes to focus on people and process, and also to achieve economic growth in a slow manner but constantly, preserving the balance of the organization. Unlike Kaizen, Kairyo strategy is based on the principles for obtaining improvements on technological innovation. Thus, using innovative technologies, new machinery and equipment, etc. "large steps strategy" can be defined. The differences between the two types of improvements are shown in Table no. 1, below.

Table no. 1 Differences between Kaizen and Kairyo strategy

KAIZEN <i>Small steps strategy</i>	KAIRYO <i>Large steps strategy</i>
• gradual improvement	• improvement based on innovation
• process-oriented	• results-oriented
• investment limited but continuous	• substantial investments
• registration of constant costs to ensure smooth running of things	• record of bigger costs to implement know-how
• multiple involvement of staff at all hierarchical levels	• limited involvement of top management
conventional know-how	• innovative know-how
• rapid economic growth	• low economic growth

By implementing the concept of kaizen costing or cost improvement is necessary to achieve a continuous process of identifying and eliminating **non-value added activities** in a short time, at the lowest cost. If we take into consideration some examples, improvements or discharges may refer to shorten working time of the assembly process, turning off the lights, or labeling files. Basically, in a lean

⁵⁶ Masaaki Imai is the promoter of the Kaizen strategy also known as continuous improvement strategy. First time, the concept of Kaizen has been implemented in several Japanese companies after the Second World War.

environment teams meet frequently and discuss projects for reducing quality costs as the tendency is that anything can be improved. In fact, the purpose of the concept of kaizen costing involves improving costs by eliminating losses on the production process. Over time, kaizen action on improving the cost of lost production within a company was sectioned into seven categories, namely:

- **overproduction** leads to other waste (waiting, transportation, motion, inventory, defects) and slow processes whose capacity exceeds demand from customers;
- **rework**, although at first reshuffle refers to preventing defects, practical experience has shown that it takes time and resources to eliminate the root cause;
- **movement**, it goes on the idea of bringing the work to the operator and not vice versa. Basically, it is about wanting to eliminate downtime to increase productivity. As measures may be proposed: elimination of unnecessary movements, ergonomic and efficient settlement of working materials and so on;
- **over-processing**, the issue it is about gaining process efficiency and not to agglomerate it;
- **waiting**, is one waste very easy to spot and correct. The central idea is to eliminate downtime (no need to wait for machines operators);
- **inventories**, it is desirable to minimize product inventory by converting the product in cash.

"5S"⁵⁷ programs for quality cost optimization include a range of activities in order to eliminate those losses resulting from errors, defects or injuries in the production process:

- **seiri** (sort), arranging items in order to preserve the necessary parts and disposing of the other;
- **seiton** (systematization), a place for everything and everything in its place;
- **seiso** (shine), actions to clear the process, viewed as a form of inspection that is designed to display abnormal conditions and pre-failure which could affect the quality costs;
- **seiketsu** (standardization), creating rules through the development of procedures to contain and monitor the first 3S (Seiri, Seiton and Seiso);
- **shitsuke** (support), self-discipline of human resources and their ability to maintain steady work, determined in continuous process improvement.

Therefore, taking into consideration the above definitions, the benefits of using the "5S" could be stated as: registering lower costs, higher capacity, better safety, better maintenance, better quality, diversification of products, delivery on time, privacy and trust. In another view, the benefits of implementing "5S" are shown in the following figure:



Figure no. 2 Benefits of implementing "5S"

⁵⁷ Nowadays, in the quality field are found a variety of Asian terms, because of the fact that initially the Japanese were the first who have granted such an important place to quality.

Kanban⁵⁸ or Just in Time Method is a method that has been used in the automotive industry, for Toyota Production System. The main concept states that an economic entity can save costs by storing parts and components as they are delivered directly from the production line assembly to be installed on the finished product, or if applicable to semi-finished goods. If we discuss the issue of costs, specifically the cost of defects, in addition to Kaizen strategy (mentioned above), Just in Time Method uses a different key concept called Jidoka, as shown in Figure no. 3.

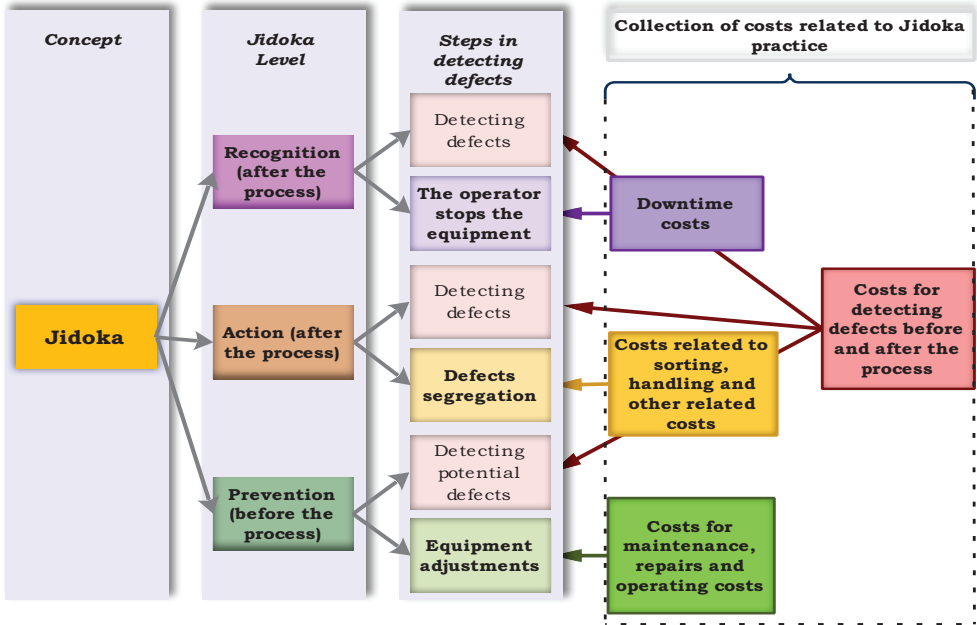


Figure no. 3 Jidoka practice and costs collection

Jidoka practice takes into account the existence of three levels: prevention level, is performed before the production process, and levels of action and recognition, which are done after the process.

Just in Time method is also known as the "supermarket method" because the original idea on cost savings was borrowed from supermarkets and is based on the use of cards for the supply line manufacturing parts or components. The process requires, in fact, the two streams of operation: one for the output, in which the parts and components required product flow assembly and the second assembly for the flow, in which previously produced pieces are transported and used directly for the assembly of the finished or semi-finished goods.

Among the advantages of the method, can be retained the following aspects:

- cost savings related to the delivery time of components or parts needed for assembly flow (eliminating downtime that occurs between operations);
- cost savings resulted from the failure to store components or related parts of the production process;
- streamlining and reducing the number of operations for the supply flow line;
- carry out a quick and objective inspection on consignments of products;

⁵⁸ Kanban is a term that comes from Japanese and means "card".

- streamline the production process;
- optimizing operational and informational system etc.

Currently, given the positive impact on reducing cost and defects, Just in Time method is particularly used in practice, especially in the automotive industry and other industries focused on the same production system.

Total Productive Maintenance. It is a method used primarily to improve the usability and lifetime of an equipment or machinery related to the production system. Improvement lies in a better allocation of production resources and achieving better quality products. The plan to implement this method presupposes going through 12 chronological steps, namely:

1. Announcing the desire of implementation total productive maintenance. First of all, top management must ensure that the implementation of such methods would be well received by the staff of the economic entity. Without the interference of the management, the initiative could fail due to implementation of skepticism and mentalities refractory;

2. Launching training programs and staff training with purpose of knowing the methodology, obtaining benefits and advantages but also disadvantages;

3. Creating an organizational support by setting up a group to promote and support the constantly improving of the quality cost through this method. The group also must be made of representatives of each manufacturing department to discuss and identify possible shortcomings of the production system;

4. Establishing policies and measurable objectives. Usually at this stage, setting targets is performed using SMART principle: Specific, Measurable, Attainable Realistic), Time;

5. Outlining a detailed plan for implementation. Through this plan should be properly identified and established the necessary resources, what kind of equipment or machines need to be improved, established the systems maintenance and the development of new technologies where appropriate;

6. This step marks the beginning of actually implementing the total productive maintenance program;

7. Improving the efficiency of equipment and machinery "piece by piece". At this stage, the working groups should analyze each component of equipment and machinery and to make necessary improvements;

8. Developing an autonomous repair program carried out by company's operators. Periodic cleaning and control helps to stabilize conditions and slow down the damage;

9. Developing a planned or preventive maintenance plan on each part or component;

10. Continuous training and staff awareness regarding the importance of maintenance of equipment and machinery;

11. Developing a cost management program for tooling and equipment in order to consider the changing perspective of the design due to manufacturing process;

12. The last stage envisages the realization of a plan that takes into account continuous improvement and cost optimization.

Total productive maintenance advantages are:

- staff awareness on the efficient use of equipment and machinery from the manufacturing process;
- periodic review on the proper functioning of the equipment;

- increasing the quality of products and services;
- optimization of maintenance and repair costs.

Quality circles were originally developed in Japan as employee participation programs, to improve quality. In the U.S., quality circles have developed participatory productivity improvement programs that focus on quantity and quality of output. Like in Japan, participation is voluntary and the employees are paid while participating during normal working hours or during overtime. The methodology is about selecting a group and a leader who will receive special training for cost problem solving, analysis and reporting. The group begins to meet to identify cost problems, collect and analyze data, recommend solutions in order to optimize the costs and implement the changes approved by management.

Suggestions system, very much like quality circles, is one of the easiest techniques to use which takes into account the collection of quality cost optimization proposals conducted by the employees of the economic entity. Steps of the implementation of such an extremely efficient system, are the following:

- The first stage consists in creating and implementation of a qualified staff training for knowledge and awareness of the importance of the production system, quality, concepts, strategy, costs etc.
- The second stage envisages encouraging staff at all levels of the economic entity to achieve certain proposals on improving processes, products or services;
- The third stage and also the last, must take into consideration the analysis proposals made by the staff of the entity, including all the possibilities regarding financial and economic impacts of each suggestion made.

Subsequently, if some proposals receive the approval of the senior management and the efficiency is demonstrated in the future will become applicable. The three steps seem to be particularly simple, but if they are not applied in this order the system itself can be compromised. There are also some disadvantages in terms of involving a large number of staff, in the sense that suggestion system becomes a solution quite difficult to implement taking into consideration a continuous flow of a manufacturing entity.

3. CONCLUSIONS

Considering the largeness of the studied issue, opportunities for effective optimization of the quality cost can be much more varied and diversified depending on the field of activity of any company. The practice regarding quality cost optimization determines that any economic entity should recognize and prioritize this issue as one of prime importance in ensuring quality of processes, products and services. In this way, every company aims to improve the cost of quality because the benefits are stated in reduction of the entity's costs as a whole and in increasing the company's profit.

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