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SUMMARY

DOCTORAL THESIS

**CONTRIBUTIONS TO REDESIGN THE
MANAGEMENT SYSTEM STUDY AT THE
BRAȘOV SECTION OF THE FINANCIAL GUARD**

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**Selective
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Introduction

Public institutions, in line with socio-economic development, are subject to many challenges today: internal reorganizations frequently in step with the socio-economic development, increasing operational risk and related environmental requirements and procedural direct, integrate all management activity interpersonal relations, ensuring efficiency of their organizational and collaboration with business developments and trends of modern man to use products and services suitable lifestyle. In affirming the management of public organizations as the main driver of their growth performance in recent decades, an essential contribution had a far-reaching advance in systems, methods, techniques and management procedures.

Thus the central problem of management knowledge of reality becomes feasible for this purpose may be called the tools of knowledge and action, strategies and policies, ways to optimize the management activity.

Information necessary for forecasting goals and means of achieving their decisions, ensuring national organization, employees' training needs to achieve, an evaluation, identifying directions and ways to increase efficiency activities that take place in society.

Right information in real time is the greatest power for any leader on any level: strategic, tactical and operational.

The systemic approach resides from the fact that the methods, techniques and management procedures are treated as a subsystem management, in close connection with the organization's overall management system. This facilitates both an understanding of the complex system that it represents organization and its correlation with other systems that compose the organization, technical, economic and human.

Concern for an effective management practice in departments Financial Guard in Romania will certainly know a great intensity in the future. Currently, management science offers a wide variety of tools and models to obtain performance management. Performance management in the control especially in the context of European integration, horizon is to be achieved and implemented.

Need of control is determined by objective causes and forms of ownership primarily for the production of goods and the action of specific economic laws of market economy. In this context highlights the need for objective financial and economic control of the market economy. As an instrument of knowledge, control management is an important function in shaping decisions.

Taxation is undoubtedly an undesirable for any tax payer, however civic tax would

prove it. It is, moreover, a burden and cause of public discontent when "far exceeds" or when it is inconsistent management of a government declared intention and declaration of the vote by the taxpayers¹.

Tax evasion harms society as a whole by reducing the budget revenues, leading to insufficient funding of social and economic policy of the state, but also by practicing unfair competition and distortion of the business.

Understanding the historical needs determined on the one hand, the creation of international bodies particularly in the European Community and the Council of Europe with expanded powers to the Union, which, in collaboration with national authorities to prevent and punish acts of failing to evading the payment of tax, because not least, lack adequate income budgets, affect the national budget of the European Community.

All these approaches have allowed to reveal some elements of novelty and individual contributions of theoretical and pragmatic, this paper aimed to highlight weaknesses of the current operational system to finance police both theoretical and practical aspect, and pragmatic solutions to minimize them. Research concept in mind, based on the understanding that only management as scientific discipline can provide solutions to solve existing problems in obtaining performance of the management team of the Financial Guard.

News of the research results of the analysis process to redesign the Guard Financial Management from the perspective of values generated by the integration of Romania in Europe. Impact of globalization on European Union, requires the adoption of common policies and strategies to meet management objectives: maximizing the results of the control through economic and financial crime combaterea, increase asset recovery and revenue budget (compared to EU countries) and effective management to achieve expected performance.

Proposing a new management model Financial Guard is pressing currently, both because the moment the financial and economic crime is increasing and that integration into the European Union results in the emergence of new forms of tax evasion, violation of established legal regime on intra-nise acquisition, and especially the need for strong institutions able to work together on equal terms with the corresponding EU institutions.

Acquis communautaire in the field of control consists largely of general principles of good practice internationally accepted and EU. How these principles translate into systems of internal control is specific to each country, taking account of the constitutional, administrative, legislative, cultural conditions.

¹ N.Hoanță, "Evaziunea fiscală în România", Doctor's thesis, Univ. Babeș-Bolyai, Cluj-Napoca, 1996, p.6

The broad and deep process of change in our society who is employed on the road of reforms in all spheres of social and economic structure characterized by carrying out economic and fiscal control compatible with one another, whose activity is measured according to European standards of performance . All this involves, necessarily and foremost, appropriate changes in control structures in Romania.

Structures in the Ministry of Finance, is in a continuous process of adaptation and rehabilitation specific to the new Romanian society, that European society. Moreover, these structures are affected, on the one hand, changes in control the entire system, generated in turn by mutations of specific phenomena internal order and, on the other hand, their need to be compatible with the institutions Europe. At the same time changes in the structures of the Ministry of Finance does not happen by itself. They should be initiated, conducted and accomplished the will to act managers, whether the Commissioner General of the Financial Guard chief whether control structures within NAFA.

The utility of this work is clear and follows logically from the elements outlined above. It provides managers, staff managers, regardless of training arsenal of systems, methods and management techniques necessary to effectively lead in a public institution such as the Financial Guard control.

Control activity was, regardless of historical period, the only source of information and data necessary improvement "future" by checking the "secret" to correct course, the change of premises, foundations, concepts and strategies adopted to achieve the objectives proposed in terms aterial, cost and risk, default finalităȃii.Importanȃa work derives from a series of key questions that we introduce in what follows.

Reorganization of public institutions in Romania and European integration in the complex system requires a change in our conception of philosophy and specific activity of control and the relationship between institutions and citizens.

In this context, the thesis is an analysis of the environment in which management subsystems can provide the knowledge necessary elements and the unit manager or specialist for efficient management of the Financial Guard.

Research hypotheses are:

In the study we started from the premise that planning, organization and coordination of public organizations such as the Financial Guard is required to achieve at any level, both at a section's level and on national level.

Applying methods and techniques is in power management all managers of public organizations, but was necessary to know them thoroughly and apply only those methods that meet specific operational management activity of the organization in question.

Applying the system of managerial methods and techniques is in power of all managers of public organizations, but was necessary to know them thoroughly and apply only those methods that meet specific operational management activity of the organization in question.

In order to obtain performance reformation can also lead to reconsideration of managerial mechanisms for structural and functional remodeling of the Financial Guard in Romania;

Primary concern in the insurance business process control of sections of the Financial Guard, is the ability to lead redesign of specific management strategies that work in this area.

In the heart of general manager and management team of the Financial Guard in Romania, coordinators of the process of professionalization of all factors driving performance should be, which can be obtained from carrying out a scientific program designed intentions. Methodological and theoretical support - the scientific approach is comprehensive, theoretical documentation gave me a clear picture of scientific theories based on the issued and structural components of organizational management, methodological information, decision-making and human resources.

For a thorough and detailed knowledge management framework manifestation of the phenomenon investigated documentation have expanded both the classic documentary sources and the literature on current national and international literature.

Scope of the more extensive and diversified bibliographic area imposed to me a serious and thorough review of a considerable volume of material, monographs, treatises and publications that contained information relating to this area.

After identifying the necessary bibliographical resources on the research topic I went to their classification according to the degree of interest that it is to treat basis and browsing bibliographic records were comprehensive source tools and methods that have helped me work on documentaries, my increasing effectiveness and promptness.

A milestone in the documentation process was the careful study of bibliographic sources, assuming that a thorough study of documentary material, thorough and careful reading of the paper, focusing on key ideas and emphasize the correlations between them.

Especially helpful was found using the following research tools: the documentary record, part documentary essay in which I summarized the contents of a single source of biographical and documentary essay summary content summary we presented several works studied. These tools were extremely useful in understanding the essential work completed and eliminate irrelevant information for research theme addressed.

Last stage of theoretical documentation was a turning scientific information by structuring and processing, based on confrontation and comparability theses and ideas held in

the works studied, critical evaluation of materials consulted, assessing the fairness of data and research methods used by authors these works.

Within the Romanian and foreign specialty scientific literature, decision-making issues, management strategy, information system, respectively organizational-structural and human resources management components of a public organization, were discussed in detail.

The works developed by I. Petrescu, A. Androniceanu, C. Oprean, E. Muscalu, I. Verbuncu, O. Nicolescu, N. Hoanță theoretical concepts of the topic are characterized.

The area of the investigation conducted included the broad spectrum of public organizations management issues, focus being made on the methods and management techniques and how the management team in charge of the Financial Guard Brasov apply them to the specific institution they lead.

The research covered both theoretical aspects and the practical, with proposals for changes in the structure, operating mode, the methods of applied management.

However, research has focused on the necessary documentation aspects of planning, organizing, coordination, involvement and control of sections of the Financial Guard, Department Brasov respectively.

On research techniques and instruments used, they were used during the theoretical documentation and the daily activities carried out within the Financial Guard, Department Brasov.

For this purpose we used techniques based on observation, induction and deduction, on abstraction, analysis and synthesis, the economic modeling - mathematical, the historical method, logical method, the static and dynamic, the shift from general to particular a. o.

I used also the method of global analysis of strategic management functions of the institution, type of management leadership promoted NAFA structure which includes the Financial Guard, seen in systemic vision, the resulting conclusions useful for optimization of the Guard performed financial.

The innovations and personal contributions to reshape the management system of the Financial Guard were the highlight of each subsystem pulling the conclusions and proposals of Mihai Cerchez type models.

I emphasized that the main impediment affecting efficiency of the institution is the discontinuity of activity finding of fraud and tax evasion made by the Financial Guard, laying activity related to such fraud and tax research circumstances and persons involved in the facts in the sense that, after finding time, raising and preserving evidence, the action is discontinued and will be repeated separately after a significant time on both sides, and criminal tax by tax authorities and research criminal. The proposal made by rethinking

organizational subsystem of the Financial Guard have placed particular emphasis on the fact that the new structure proposed to be created to have the powers and criminal investigation, just because these disfuncționalități disappear.

Implementing the new management system is based on a coherent program, which takes account of cultural (organizational culture), social-human particularities of the Financial Guard and constructive aspects of nature.

Basic adhesion of managers and contractors for change and their active and responsible involvement in operational management solutions is necessary.

Thus, I proposed upgrading of management tools by using new methods of management, ie management by objectives, because in my opinion, this is the most comprehensive management tool that we recommend be adopted in the Financial Guard both at central and sections level. It is a system applied in most of the public institutions of the European Union, but particularly its promotion and application at the public institutions in Romania is still in its early stages, methodological requirements are stressful for managers and specialists involved.

I also outlined the need of awareness of public institutions managers, especially those of the Financial Guard, the need to implement an information system to enable the Commissioner in control to an unrestricted access to information. This can be done by linking automated data processing systems of public institutions after the European model, in this way and obtained the relevant information in real time, helping control bodies, especially those from Europe to face the obvious increase in the number of intracommunity economic crimes.

The decision-making subsystem level models main I propose are:

- Decisions on enforcement activity by consulting the Commissioners, that the organization of working sessions, before and after the organization of major actions,
- Change of major decisions-making and actions concerning the entire sectionn of commissioners of individual decisions to group decisions to participate in the management department and the Commissioners directly involved,
- Transfer a major part of decision-making capacity at the station.
- Prohibit the delegation of the management bodies, heads of department as commissioner for more than six months,
- Consultation with the sections of the country on any changes to the rules of organization of the Financial Guard,
- Promoting leadership positions only to personnel who actually worked in the Financial Guard, based on competence and experience.

At the strategies level, I think that is raging to create within the faculties with economic profile, university graduate programs, of Master-type, that have as main object of study, how, organization and conduct of fiscal control, thus creating a nursery of trained people in institutions in Romania with control tasks and can choose to employees.

Chapter 1, entitled "*Financial Guard as an institution of public management*", aimed in particular:

- Public management - necessity and concept;
- Financial Guard - control public institution;
- National culture and organizational management in public sector institutions in general and particularly the Financial Guard;
- Specificity elements of Financial Guard subsystem's organizational redesign

In this chapter are found in a systematic and accessible form the key issues of organization concept and foundations of the concept of public management, and Financial Guard is treated as a control public financial institution and national organizational and managerial culture in public sector institutions in general and Financial Guard in particular, is approached being highlighted the specific elements in the redesign of the Financial Guard organizational subsystem.

However, based on the latest knowledge in the field are treated and methods of enhancing the flexibility of the organizational structure as a factor to achieve the performance of public institutions and to increase social responsibility

I also made a comparison between the organizational structure of the Financial Guard in Romania and the Guardia di Finanza, Italy.

Chapter 1 ends with 'own conclusions and proposals on the structure of the Guardia di Finanza "where, based on scientific research effectuate tried to answer the question, Why is it necessary to redesign the organizational subsystem Financial Guard"? Here are some reasons:

There is no separation and proper sizing of the work processes as functions, activities, attributes and tasks, mainly due to inefficient breakdown of the fundamental objectives into specific objectives, targets and individual derivative (as shown by the pag.anterioară.);

Structural components, positions, functions, departments, hierarchical levels, weights and hierarchical organizational relationships, lack of rigor in the separators and their size in line with procedural components;

At the organizational subsystem level of the Financial Guard is manifested visibly, "*stupidity factor*", ie its general obsolescence that is outdated, lagging behind the needs of the institution, both nationally and especially at generating this can international. Causes generating this situation may be summarized as follows:

Non-synchronization of interests and skills; at the Financial Guard level claims for remarkable results are very high but the powers granted to the institution are becoming smaller, in this period, may be the lowest from setting until present. Concrete satisfaction of these interests would be provided by managers, who should have the knowledge, skills and management skills needed, on the one hand, and the freedom to manifest decision, on the other hand. Unfortunately, excessive politicization of the institution hampers the mission managers, even if they have the necessary authority, their jobs instability is very high. Here we must point out that although most managers at top institutions are political appointees, they do not have the necessary skills or political support to reform the institution.

Manifestation of Parkinson's law, resulting in: labor law expansion, labor multiplication and less multiplication of personnel low. We have to specify from the outset that executive staff of the Financial Guard is insufficient. Although insufficient staff, inadequate distribution of the work processes, the existence of uniform rules of structure, management allowances differentiation depending on the management position occupied, creates prerequisites for the manifestation of the other two types of managerial behavior.

The manifestation of the "Peter principle", highlighted by a high number of management positions occupied by the person who reached his incompetency level. With other words, hiring and promotion of managerial and executive staff did not always take account of competence, ie the knowledge skills and managerial qualities often become the second choice in choosing the occupant of manager position.

Following the research conducted the main weaknesses were analyzed:

- a) The organizational structure of a N.A.F.A. and, implicitly, of the Financial Guard is a „high” one, with many hierarchical levels and many functions, and “heads”;
- b) The organizational structure of the Financial Guard is charged, even bushy, given the workload and the availability of management positions is not warranted in the vast majority of cases. For example: First Deputy General Commissioner (the Commissioner General of the Financial Guard Department Deputy Chief Commissioner (in the county section of the Financial Guard in case the department Brasov).

In this case *the principle of consistent management* can be invoked, highlighting the need for replacement of a management post holder during its absence. In my opinion any of the deputy general commissioners (for Central Financial Guard) and Chief Commissioners of division (for county sections), can replace the occupant of the most important management position within the central or county institution.

- c) existence of such constructive parameters of specific structural configuration of the Financial Guard can create multiple shortcomings in terms of vertical circulation of information management system, both ascending and descending.
- d) The Financial Guard organizational building is based on work processes, found in the Rules of Organization and Functioning of the Financial Guard, not that they are defined and designed in strict procedural components, and functions, activities, functions and tasks.
- e) objectives are not defined in several categories, or the central authority or the county, the case highlighted the Financial Guard Braşov. Excepting those highlighted through budgets, goals have a quantitative and fairly generală expression. Lack or inefficiency of objectives (eg accompanying vehicles considered suspicious, on the country's territory, the entrance to the point of discharge, an action that does not justify the time and means to compete in its execution) does not allow the appropriate accountability of the occupants of management and execution functions, as well as of organizational subdivisions of the institution.
- f) the principle of harmonized definition of the function and positions is not respected, and there is no correlation between individual goals, tasks, powers and responsibilities of each position and function circumscribed.
- g) major lack of organizational subsystem of the Financial Guard is no higher level of performant managers, some real leaders to require the institution by professional and highly prepared. This is due to the fact that the functions leading political appointment is generally being brought people from outside the system, without specialized training, institution nefamilializaţi problems, and because of this unable to understand the problems, much less able to solve.
- h) Non-existence of clearly structures within the organizational system of the Financial Guard, with clear competences in certain areas (excisable products, intra-Community acquisitions, wooden material, etc.).

The main proposed model, of “Mihai Cerchez”-type, is:

At this time I think that unification of the Financial Guard with the National Customs Authority and Fraud Investigation Service, within the Police Authority, would lead to the creation of a new, stronger institution, with an actually increased staff, able to reinvigorate the fight against economic and financial violations. It should be noted that currently, the powers of the three institutions have many common points, which would facilitate the merger of the three institutions.

I must also say that the new institution should be created directly subordinated to the Finance Minister and the Commissioner General to have the rank of Secretary of State, the new structure will be competent in research on crime and to take measures to recover fiscal damage found. This new institution created, will generically called the Financial Guard, the Customs will be empowered to prevent, detect and combat all acts and deeds that have the effect of fraud and tax evasion, finding and research facts that may constitute crimes, as and taking measures to recover tax losses constatate. The new institution should be ordered secondary credit, its budget is separate from the budget that is other institutions of the Ministry of Finance and the amounts drawn from the state budget, much respectively 50%, to be used for equipment and training of auditors. The new institution should be composed of eight regions besides Regional Commissariats corresponding to the eight development regions as follows:

1. North-Eastern region
2. Western Region of Romania
3. North-Western region
4. Central Region
5. Southeastern region
6. South Wallachia
7. Bucharest-Ilfov region
8. South-Western Oltenia region

Each Regional Commissioner will have subordinated county police stations, for each region separately, as follows:

Bucharest-Ilfov Region: Bucharest and Ilfov

Central Region including counties of Alba, Sibiu, Mures, Harghita, Covasna, Brasov

Northwest Development Region including counties of: Bihar Nasaud, Cluj, Maramures, Salaj Satu Mare.

West Development Region including counties of: Arad, Caras-Severin, Hunedoara and Timis.

North-east region including counties of: Iasi, Botosani, Neamt and Suceava, Bacau, Vaslui.

Southern Wallachia region including counties of: Prahova, Dambovita, Arges, Ialomita, Calarasi, Giurgiu, Virginia.

South West Oltenia Region counties of: Mehedinti, Florida, Valcea, Olt, Dolj

Southern and Eastern region including counties of: Vrancea, Galati, Braila, Tulcea, Buzau, Constanta.

This new organization chart for Financial and Customs Guard should look like this:

Note that such a structure would result in immediate restriction of the administrative apparatus as per institution overall, regional commissioners having additional responsibilities the management of the accounting and financial activity of subordinate commissariats.

The structure of a regional commissariate in the new organizational scheme of Financial and Customs Guard should be divided into four divisions, of which one should have criminal investigation powers having competences to review all financial and economic violations found on the area of the county commissioner's responsibility. I consider that in the new structure, a division should be composed of at least 20 commissioners.

Also the structure of a county commissioner would be divided into three divisions with a total maximum of 20 commissioners on the division.

In the new structure the function of Commissioner Deputy Chief should disappear and the functions of Chief Commissioner can be taken at any moment by one of the Head Commissioners of the division.

I make mention that currently in the structure of the Financial Guard there exist one Chief for about 6-7 commissioners, a too large management structure and without concrete tasks from a hierarchical level to another. In the new structure I propose, staff with leading tasks should refer to one manager, for about 15 to 16 commissioners.

The emphasis will be placed on building the management team, noting that in the process of training and development of management team, the understanding from part of the manager is part of the essence of teamwork management, with its major components: planning responsibilities, position of the manager and team members, the balance between manager and management team². The team constitution and managers election criteria for selection must set clearly and management positions as personal proposal of the new institutions created to be filled only by competition and only employees of the system, conditioned in order to enter the competition, to be involved in one of the institutions which will merge, to create the new Financial-Custom Guard, and having minimum 5 years of experience. This is necessary because the manager's personality is not a passive product of the environment, but it is formed within the interaction with this. The management process

develops spiritual and moral physiognomy of the manager, developing his mental qualities². It is therefore necessary that a manager of any public institution, especially one with control attributions, such as the Financial Guard, to have back the experience gained on the field, the daily work to know and to ask from subordinates, informed choices, the best results.

Currently, the Financial Guard staff's training and improving its training is achieved through participation in various training courses, very rare, suggesting that he could not meet the actual training needs of commissioners. In addition, travel, accommodation, feeding, etc.. costs of the Commissioners participating in these courses have to be taken into account.

Realizing the importance of preparing Commissioners and especially identifying training needs of these herds, I propose to establish an exclusive training center for bodies in the A.N.A.F. which will have as finality:

- training possibility of a larger number of commissioners;
- preparation will be in strictly accordance with their training needs;
- reducing costs;
- attracting specialists from different fields,
- creation of new performant managers, for the positions within the system.

I make mention that at this time, to propose a new organizational model is of immediate need for the present Financial Guard, both because at the moment the financial and economic crime is increasing and that Romania's EU integration has resulted in the emergence of new forms of tax evasion, violation of established legal regime on intra-nise acquisition, and especially the need for strong institutions able to work together on equal terms with the corresponding EU institutions.

In the second chapter: *"Basic modernization of the Financial Guard management components by re-designing of the methodological-managerial subsystem"* I included mainly the following aspects:

- National and international experience in design and treatment of management-methodological subsystem redesign of public organizations
- Theoretical Guidelines and practical components of the managerial-methodological system redesigning process of the Financial Guard
- Making methodological the management
- Redesigning systems and general management methods of the Financial Guard

In this chapter we emphasized the role of methodological-managerial subsystem to provide the manager and management team's systems arsenal, methods and management techniques necessary to effectively lead a public institution of control such as the Financial Guard.

In this context, this chapter is an analysis of how the methodological-management system can provide the knowledge elements necessary to the manager and management team to conduct effectively the organization.

The theme of this chapter is important also by the fact that currently, the system of management methods and techniques is used at all hierarchical levels and in all activities of a public institution, in assisting management decisions at operational, tactical or strategic level.

In this chapter we treated the issues of the methodological -management subsystem referred to the national and international experience in designing and redesigning treatment of the methodological-managerial subsystem in public organizations, Romanian public organizations experience in managerial redesigning, its usefulness in methodological-management subsystems making methodologic management, ending with redesign systems and general management methods at the Financial Guard.

Following scientific research carried out the following conclusions revealed: proposal of a new methodological-management subsystem at the Financial Guard based on management by objectives of immediate actuality, both because at the moment the financial and economic crime is increasing, and because Romania's EU integration has resulted in the emergence of new forms of tax evasion, violation of established legal regime on intra-communitaire acquisitions and especially the need for strong institutions able to work on equal terms with the corresponding EU institutions.

The management by objective, in my opinion, is the most comprehensive management tool that we recommend to be adopted at the Financial Guard level both at central and at section levels. It is a system applied within the most of public institutions of the European Union, but promoting and especially applying it at the level of public institutions in Romania is still in its early stages, methodological requirements are stressful for the managers and specialists involved in.

The methodological mechanism proposed should include the following steps:

1- Establishing basic objectives of the Financial Guard, for example:

Achieve in 2012 a no. of tax evasion files;

Achieve in 2012 of a value of. seized goods;

Achieve in 2012 of a level of thousands RON from fines.

2-Developing other categories of objectives: derivatives, specific and individual at the Financial Guard level:

Derived Objective:

Ensuring a minimum required of Commissioners;

Ensuring a minimum required of lawyers;
 Ensuring a minimum required of auxiliary staff
 Specific objectives:
 Making a no. of min. controls / year
 Making a no. of min. confiscations / year
 Making a no. of min. sealings / year
 Individual objectives:
 Making a no. of min. hours/control/month
 Making a no. of min. documents/month
 Making a no. of min. files/year

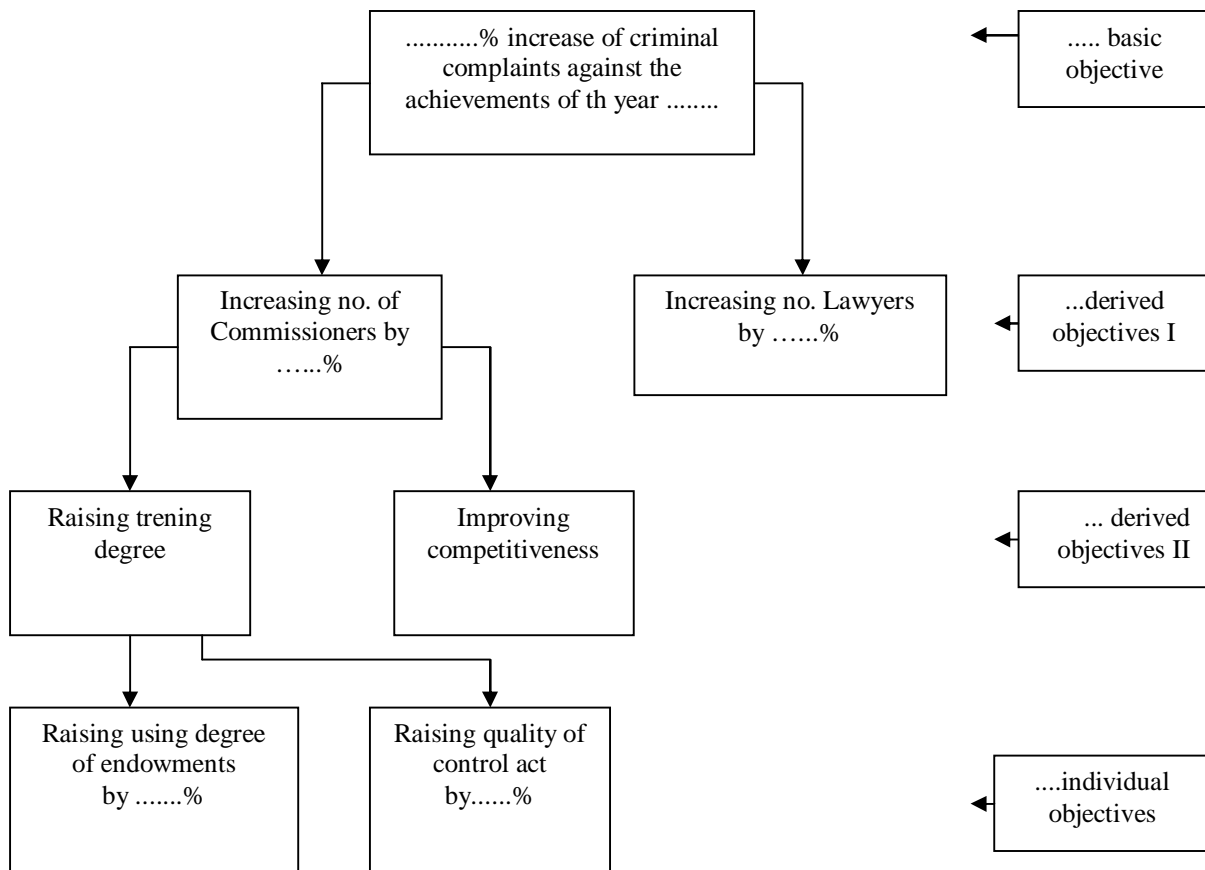


Fig. 2.12. Objectives system

The undeniable advantage of the promotion and use of management by objectives in a systemic, inclusive manner is to make responsible the worker of the Financial Guard. Simultaneously, decentralization of management and, especially, economic management tool that involves the complex creates favorable conditions for the manifestation of actual competence of managers and implicitly contractors of the territorial departments of Financial

Guard. I show below a possible objective system in a pyramid vision that can be applied to the Financial Guard.

Following the research made in this chapter, I believe that the following four recommendations are quintessential for the study:

- methodological-managerial subsystem redesign of the Financial Guard by promoting complex and sophisticated systems of management which should not exclude management by objectives or management by projects;
- ensuring the overall configuration of the new management system by articulating new structural and functional parameters for each redesigned component of management;
- implementing the new management system based on a coherent program, which takes into account of cultural (we talk about organizational culture), social-human particularity of the Financial Guard, as well as aspects of constructive nature. Adhesion is a necessary background for managers and contractors for change and their active and responsible involvement in operational management solutions.
- evaluating the efficiency and effectiveness of the new management system, either by comparing results with objectives set, or by comparing management performance with the costs incurred in the management redesign itself, or by analyzing the degree of satisfaction of people's expectations, of business environment or of international bodies.

The third chapter called: *"Achieving a functional, effective and efficient information framework by redesigning the information subsystem within the Financial Guard"* was structured in three parts as follows:

- 1) The concept of information subsystem
- 2) The state of information subsystem of the Financial Guard
- 3) Recommendations for improving the information subsystem of the Financial Guard

In this chapter I have emphasized the special role of information management subsystem which provides the necessary elements of knowledge to the manager and specialist equipment for an efficient management of the company.

In this chapter I have emphasized that proper function of an organization can not be done without an information system to provide managers and executive staff, data and information necessary to establish and meet objectives, tasks, powers and responsibilities of the whole staff. *The entire management is a process of acquiring and transmitting information.* Based on information received, the manager has the opportunity to make a decision. Making decision generates at its turn an information the decisional information, which is transmitted to the performers in the form of tasks, orders, disposals, regulations. Practically, the

implementation action of decision in action is related to information system which provides its transmission and daily achieving.

For more accurate understanding of the role of information management subsystem I have treated in this chapter of the thesis, in an orderly manner and completely, the information subsystem issues on global and national trends in approaching remodeling of information subsystem of the public institution. Thus I treated the concept of information subsystem I analyzed the status of information subsystem of the Financial Guard and proposed recommendations on improving information subsystem of the Financial Guard.

Interpretation of responses based research led to the possibility of grounding the following conclusions:

It is a stringent need for remodeling the information subsystem of the Financial Guard;

Remodeling should be based on the new public management principles related to the new trends in international public management

Creating a new, more performant public institution for control, closer to EC requirements, with a new structure of information

Need for awareness of managers ranking of public institutions, especially those of the Financial Guard, the need to implement an information system to enable the Commissioner in control to an unrestricted access to information;

Financial institutions need to align the Financial Guard from Romania with similar institutions in the European Union, aligning the information systems used and their interconnectability being the first and easiest step to take.

It is necessary interconnection of automatic data processing in public institutions after the European model, obtaining relevant information in real time, helping control bodies, especially in the European area to face the increasing number of intracommunity economic crimes

Necessary transfer of managerial know-how in the European management on the field of technical improvement and treatment information for the Guard Financial institution;

All these, if it would result in the considerable reduction of physical effort and manual processing of information; reducing the intellectual effort required by the various informational operations; processing quality increases by the automatic nature of their preparation; reduction by automating tasks, processing time and transmitting information, increasing performance through accurate information processing, retrieval speed, high capacity storage (magnetic media), this feature induces increasing quality and productivity activities whose purpose data processing, decrease the long term, cost analysis and decision processes, communication and information can (almost) instant, regardless of geographical

distances, with obvious benefits to all areas of activity (science, education, culture, management, marketing, production, trade).

Personal contributions from research conducted on the remodeling of the Financial Guard information subsystem contained in this chapter are:

First of all, a pertinent analysis of the Financial Guard information subsystem both as to his good parts:

- the possibility of obtaining detailed information on taxpayers;
- speed of their obtain;
- reducing the cost of control actions;
- improving the activity of the whole institution;
- improving the quality of control actions;
- creating new opportunities by solving complexe problems, difficult to solve in other ways.

and the bad ones:

- difficult operating mechanism;
- frequent blocking of the system; it is opererabil only at the Financial Guard's headquarter on strictly delineated PC systems; it requires extensive knowledge of the operating system; it has been especially created to oversee the work of Commissioners and less to help them in control.
- lack of a clear concept, of a systemic vision in the design and operation of information systems;
- apparent mismatch between the volume and structure of information circulating in the vertical position of hierarchical management system and their beneficiaries managers and performers - a situation that often causes a "choking" of managers, especially on senior level, with useless information, with low degree of aggregation ;

And proposals for improvement of the information subsystem of the Financial Guard:

- Improving Commissioners endowment with performant means respectively laptops connected to Internet and Intranet able to exchange information at any location;
- Simple computer software and easy to operate;
- Ability to edit control documents directly on computer, with the possibility of introducing them directly into the Chameleon program;
- Improving vertical communication in both directions, taking into account a much higher percentage of those proposals actually facing problems on the site;
- Improving organizational climate in the Financial Guard divisions of the country, leading to improved horizontal communication within the department.

Finally I should mention that at the level of the Financial Guard in Romania right information, received on time, based on a modern information system would mean an increase in the effectiveness of institutions in fighting crime on the financial-economic sphere and tax evasion.

In the fourth chapter: "*Use within the Financial Guard of some new methods and tools by decision subsystem redesign*" I focused mainly on the following aspects:

- Decision-making trends in the EU and the world;
- Establish the main ways to improve the decision subsystem;
- Redesign the Romanian decision subsystem by using the modern approach to decision making, focusing on the legal strategic decision-making model;
- Conducting strategic-tactical decision making scenarios upon judiciously structured norms;
- Contributions to reshape decision-making methods and techniques of the Financial Guard.

Basically, in this chapter I have emphasized the role of decision, which is seen as a conscious act or process which establishes objectives, courses of action and ways of their achievement.

Decision-making on solving problems, objectives and proposed trends *is the most important activity* and with the deepest implications for a public administration institution.

Thus I examined the new trends in the EU and the world decision, I treated the main ways to improve the decision-making subsystem of the Financial Guard, I proposed solutions for improvement of typological decisions and their correlation with the hierarchical position of the maker, I analyzed the status of the Financial Guard's decision subsystem, I thoroughly studied the Romanian decisional subsystem's redesign by modern approaches, focusing on strategic legal decision-making model and at the end of the chapter, I summarized the main personal contributions to the remodeling of decision making methods and techniques of the Financial Guard. At the chapter end I highlighted the negative aspects found during the research conducted by me:

- Non-synchronization of interests and skills; on the Financial Guard's level, remarkable claims resulted are very high but the powers granted to the institution are becoming smaller in this period, which can lower the inception and until such interest concerted present. Satisfaction would be provided by managers, who should have the knowledge, skills and management skills needed on the one hand, and the freedom to manifest decision, on the other hand. But unfortunately, excessive politicization of the institution hampers the

mission of managers, even if they have the necessary authority, their instability is very high. Here we have to point out that although most top managers at institutions are political appointees, they do not have the necessary skills or political support to reform the institution.

- The manifestation of Parkinson's law, resulting in: expansion of labor law, multiplication of labor law and less the staff multiplication law per. We have to specify from the outset that executive staff of the Financial Guard is insufficient. Although staff is insufficient, inadequate distribution of the work processes existence of uniform rules of structure, management allowances differentiation depending on the position occupied management, creates prerequisites for the manifestation of the other two types of managerial behavior.
- The manifestation of “Peter principle”, highlighted by a high number of management positions occupied by persons who reached their incompetence level. With other words, in hiring and promoting managerial and executive staff did not always take account of competence, ie knowledge, skills and managerial qualities often become the second choice in selecting managing position occupant.

The most important original contributions of Chapter 4 of this thesis, resulted from the research conducted on decisional subsystem remodeling of the Financial Guard, are:

- Increased decision-making autonomy of the Financial Guard territorial divisions, especially in terms of their benefits to local adaptation of the county working in the nature of economic control agencies, their financial situation, state of economic crime in the county, ways specific tax evasion, smuggling opportunities, etc.
- Reduction of political intervention in the foundation and making decisions, especially at the level of the national authority - Central Financial Guard but also at department level, with emphasis on the appointment of chief commissioners.
- Improving the level of managerial training of commissioners and department heads of divisions, along with the personal qualities and managerial ability, enabling efficient and effective decision-making involvement.
- Adopting a trenchant decision-making conduct of the commissioners of department heads regarding the behavior of commissioners involved in border controls, compliance with the fundamental cultural values of the Financial Guard's worker, responsibility, professionalism, fairness, honesty, respect, etc.

- Adopting with more courage, at the Financial Guard level, highly complex strategic decisions, aimed at the public institution as a whole its larger time interval (3-5 years);
- Increase in risk decisions and uncertainty that would follow the decisions that aim to decrease economic and financial crime, tax evasion of any kind;
- legal foundation, appropriate legislative decisions at both levels of the organization of the Financial Guard (the national and territorial division), given that the legislative instability records high rate in our country;
- Increased share decisions about redesign and maintenance management operation and its major components;
- Increasing the size of participatory management decisions, emotional and responsible involvement of as many employees in substantiation decisions;
- Increased motivational character decisions, focused on performance, position, results and experience;
- Providing legal fundamentals as rigorous decision of the territorial division chief commissioner.
- Changing of the major decisions making manner concerning the entire section of commissioners and actions of them in individual decisions to group decisions to participate both the management department and the Commissioners directly involved
- Transfer of a greater part of decision-making capacity at the section level.
- Prohibition devolved governing bodies, namely the chief commissioner of the department for more than six months.
- Consultation sections of the country of any change in the rules of organization of the Financial Guard
- Promoting on the management functions only of staff who actually worked in the Financial Guard, based on competence and experience.

Checking that each decision:

- ✓ be scientifically grounded;
- ✓ have a realistic character;
- ✓ to intervene in a timely manner;
- ✓ to be integrated in all administrative decisions
- ✓ to be appropriate.

Chapter 5 called “*Redesigning the human resources subsystem of the Financial Guard*” has included the following subsections:

- Elements of modern human resource management globally and in EU countries;
- Internationalization of human resource management;
- Directions and ways to redesign the subsystem components of human resource management from the Financial Guard.

In this chapter I showed that the objectives of public administration reform and training reform existing impugn a coherent personnel policies having in view the professional quality and competence of the staff, because the effectiveness and efficiency of administration depend on how those working in administration, know, understand and are able to fulfill their duties and their tasks. Public manager generally and those specialized in human resources skills and have general and specific responsibilities to substantiate strategies and policies in this area. The process involves special attention to each activity, including: recruitment, selection, evaluation, motivation, training, improving training, tracking career civil servants.

For a more accurate understanding of the role of human resource management subsystem in the Financial Guard, I treated in this chapter of the doctoral thesis, modern elements in human resources management worldwide and in European Union countries, internationalization of human resource departments and ways to redesign the subsystem components of human resource management from the Financial Guard, and also determination, forecasting, recruitment, selection, and integration of human resources, staff appraisal, career development of the staff within the institution of the Financial Guard and I ended with the main redesigning measures.

Following the research conducted I have drawn the following conclusions:

- In the near future at least doubling the number of active positions and keeping the present number of commissioners in leading positions;
- In addition to studies of the required employment job, existence of postgraduate studies at least for managerial positions;
- Within the Financial Guard a refreshment of work force has to be thought, not by staff reductions, but by supplementing the number of positions, by bringing young, motivated and highly qualified staff;
- I also proposed that the level of strategy is impetuous necessary for creating within faculties with economic profile, undergraduate programs, of master-type, that has as main object of study, the manner, organization and carrying out fiscal control, creating thus a breeding ground, for people trained in institutions with

control attributions in Romania to be able to select employees. This must be doubled by:

- ✓ a selection process as professional and detailed which leads to recruiting the most talented people;
- ✓ proper assimilation of new employees;
- ✓ satisfactory working conditions, which facilitates communication between newcomers and other staff;
- ✓ personnel management by experts;
- ✓ human resource management policies implemented as a set of concrete measures.

In order to validate assumptions and technical-methodological concepts used I developed **chapter 6**, “*Selective scientific research concerning management system redesign at the Financial Guard of Brasov*”, which is not a complimentary part of the thesis, but a substantive foundation, aiming to ensure credibility and veracity of the entire thesis, by an appropriate treatment.

Specific scope and object of the thesis

Nowadays, contemporary development of management science contributes both to transformation of the aspects of modern scientific life and influences the entire process of modeling management reality.

Management is a field of knowledge, scientific and theoretically justified status with a methodology and a specific language, principles, values and theories that allow their understanding and explaining the essence of management processes and phenomena, the identification of causation and the existence of laws governing development.

Concerns about this area of knowledge led me to follow during 2003-2005 within the Faculty of Economic Sciences, Ploiesti a specialized master's course "*Management of Economic, Tourist and Administrative Systems*", and as of November 1, 2009 to attend the doctoral school "Lucian Blaga" in Sibiu under the guidance of Professor Dr. D.H.C. Ion Petrescu.

Systemic activity of the new complex search, control the development of science, of knowledge exploitation activities to combat tax evasion, is in scientific research the basic factor of rethinking process and making efficient the public institutions of control and especially the Financial Guard. In this sense, scientific approaches are consistent with the requirements of our country's integration into the European Union and achieving a system that allows close cooperation between various institutions as with control attributions of the European Union.

Research objectives of the thesis

At the beginning of this work I conducted a comprehensive scientific information on the specific activities of organizational management, information, decision-making methodology and human resources, control of public institutions and disseminated activities by objectives of research, correlated with the assumptions of this thesis, which constituted the starting points in the study:

In the study we started from the premise that planning, organization and coordination of public organizations such as the Financial Guard is possible to achieve at any level both at sections and on national level.

Also, application management methods and techniques is in the power of all managers of public organizations, but was necessary to know them thoroughly and apply only those methods that meet specific operational management activity of the organization in question.

Reform taking place in the Financial Guard in Romania after Romania's EU integration should be able to lead and reconsider management mechanisms for structural and functional remodeling of the Financial Guard in Romania in order to achieve performance;

Primary concern within the insurance business process of sections control activities of the Financial Guard, have the ability to lead redesign of specific management strategies that works in this area

In the heart of general manager and management team of the Financial Guard in Romania, coordinators of the process of making professional all leading factors performance should be, which can be obtained from carrying out a scientific intentions program designed.

The research included a wide spectrum of the public organizations management issues, the focus being made on the methods and management techniques and on how the management team in charge of the Financial Guard Brasov apply them to the specific institution they lead.

The research covered both theoretical and the practical aspects, with proposals for changes in structure, mode of working, management methods applied.

However, research has focused on the necessary documentation aspects of planning, organizing, coordination, involvement and control activity of a section of the Financial Guard, that section of Brasov.

Research methods

Terms of methodology holds Ph.D. on the science of methods, mainly aims at the scientific theory of research methods and especially the interpretation, the set of principles by which a subject is guided and build, design the means to develop a range knowledge and action.

Scientific research is based on quantitative and qualitative methods accepted by the scientific community in the fundamental PhD area.

Quantitative methods to be used in scientific research are:

structured observation (quantitative)-involves a grid of predetermined behavioral categories, followed by observation of empirical material covered in class is one of these categories;

- structure interview - of quantitative-typ, where questions and their order are pre-established (poll);
- quantitative analysis - monitors the assembly of raw data, analysis frequency of words, symbols, etc.;
- investigation - using the questionnaire as a mean of work;
- study of written documents by content analysis technique (frequency, tendency, evaluation, contingency);
- experiment;

Qualitative research methods to be used are:

- ✓ phenomenological in natural context;
- ✓ inductive;
- ✓ holistic;
- ✓ subjective;
- ✓ oriented towards discovery;
- ✓ process oriented;
- ✓ relatively free of control.

Major concern going into the realm of investigation and research and development throughout the thesis was to bring new elements both under theoretical and practical aspect. Thus, scientific novelty that I oriented consists in remodeling of the Financial Guard's Management System to achieve the objectives, from a well-defined organizational structure as a whole, a complete information system, fast and easy to use and decision making organizational links to determine the institution and each employee to focus on the objectives of the institution.

Among the most frequently used methods are: management by objectives, management based on knowledge, project management, participatory management.

Research techniques and instruments have resulted in: the study of literature on the state of management theory and practice in the field, polls among managers of Romania's sections of the Financial Guard, investigation by the Commissioners of the Financial Guard Department Brasov, benchmarking and performance indicators, formulations of analytical

generalizations and conclusions to the practical management of complex phenomena of the Financial Guard activity in Romania.

An institution that wants to call complex performance management tools such as management systems, which find their place in the context of methods and management techniques, varied appropriate to the issues to be solved, and the ongoing managerial functions to be involved.

Created the context for the scientific report of transition to knowledge-based society and economy

Knowledge-based management is one of the most recent approaches in management, which marks and significantly influences the content of public management, being one manifestation waz of how the new trend appeared in international public management, and greatly influencing the content of other major trends presented.

In 1993, Peter Drucker said that in the recent years a clear trend in all areas and types of organizations emerged, namely the increasingly strong orientation towards knowledge management. Moreover, there are governments that have already integrated the emphasis in their content strategies. It is well-known the example of the Netherlands, where it is considered that knowledge management is "crucial" to represent the future of the country and expressing best the national interest.

The research by Twijnstra Gudde, in 1996 about the reasons for introducing knowledge management in the public sector has shown that:

- there is no clear perception in the public institutions about their own knowledge,
- much of the knowledge available is not valued properly,
- knowledge is not known sufficiently in advance,
- there is need for upgrading knowledge,
- lack of knowledge is not always realized,
- there are many types of knowledge and specialists to each of them
- knowledge is not always systematic,
- there are a variety of customers with different expectations.

Knowledge-based management has as objective to create an organization where employees are encouraged to use knowledge effectively and efficiently.

But it is absolutely necessary to outline a methodology of *Knowledge-based Management in the public sector (MBCSP)*. In summary form, the steps in such a process are:

1. Identifying knowledge potential within a public institution can be done at least by analyzing responses to the following questions:

- What kind of knowledge exists within the organization?
- What knowledge is needed in the organization?
- Where frames each category of knowledge?
- What is the perception of the organization vis-à-vis the knowledge?
- What knowledge is needed for different jobs and functions within the organization?
- How is used available knowledge?
- How can knowledge be used to better satisfy customers and more efficiently work?
- What knowledge should be harmonized to enhance the innovative potential of the organization?

2. Developing a strategy of the public institution in which knowledge-based management is the favorite strategic option

In this it should be noted:

- the view that also a general description of what is intended to be achieved through long-term exploitation of knowledge
- the organization's mission that a summary of what the public institution must realize is part of an integrated system,
- internal and external factor analysis,
- strategic objectives in the new context ie timely clearly defined and quantified goals,
- ways of action to achieve them.

3. Development of strategic action plan is focused on knowledge based on documentation results and knowledge management content strategy. The structure of short term goals are set, how immediate and short term, but also human resources, materials, information and financial attracted implementation.

4. Identifying, disseminating and using the needed knowledge

In this stage, considering the two major components of knowledge-based management, namely: the hardware, which includes information technology systems and software, including organizational culture: values, standards and management style.

5. Redefining organizational culture and management style

Note: group values , new standards, incentives for stimulation, structure and IT systems, including: formal and informal structure, hardware and software systems. The new system is the so-called "knowledge broker", a person to identify the new knowledge and ensure their dissemination within the organization.

In such a context, the public manager's role is to create an organization in which all civil servants are encouraged to use the most efficient and effective their knowledge and to direct all their actions based on this knowledge.

Management representatives from the central and local public administration in developed countries are in full process of implementing major changes caused by this new approach, which in the strategies of institutions and administrative authorities of the UK, Denmark and Germany is very well and clearly represented².

State of research on the doctoral thesis and supporting the objectives of the researching steps

This thesis is highly topical and future structures of the *Financial Guard* in Romania, primarily because it never was made such a public approach to redesign such control of the Financial Guard-typ, the work wanting itself to be a modern scientific approach to management in the field, while targeting, with performance at all levels of activity.

This work supports the idea that performance management has many dimensions, but without considering it a mere intellectual exercise, rather, performance management strategy should empower, energy resources and organization of the Financial Guard in Romania, in effective action.

The paper tries to equip managers of the *Financial Guard* in Romania, with an understanding, philosophy, knowledge and skills of the manager profession today and in the future, be it a section of the Financial Guard or the representative of Romania, the Central Financial Guard.

The paper proposes a theoretical and practical approach of the principles, solutions and management methods, to redesign the management system of the Financial Guard in Romania, both at headquarters and in territorial area.

Presenting in the thesis the specific issues associated with knowledge-based economy

The research undertaken to develop the thesis showed that the major change is essentially aimed at changing attitudes, to a greater extent than a change regarding working methods. Therefore, the main target of knowledge-based management should be established to ensure employees' sense of stability achieving tangible results of their work on behalf of the institution.

Motivation is a major component of knowledge-based management and one of the most common topic addressed in the literature, because there is a wide variety of approaches, sometimes even contradictory.

High performance organization is the organization that is able to fully capitalize the available human potential.

Knowledge-based management problem becomes particularly complex in terms of ability to motivate and stimulate creative human resources.

Knowledge-based management priorities should focus on labor power used, the creative potential of this important resource. Ensuring a healthy work environment meet human need for exploration, closely linked to the need for knowledge and learning, allowing people to say at work, giving them a sense of competence, autonomy, of initiative, creativity, the spirit business and labor ceaselessly, the results will be of major importance, hardly quantifiable in terms of organization creativity

Models and system architecture

In doing this I conducted a comprehensive scientific information activity on the specific activities of organizational management, information, decision-making methodology and human resources within the institution of the Financial Guard and the work I have provided documentation that the amount of information allowed me to highlight phenomena and processes addressed in a fair and practical, always maintaining a logical set of ideas.

Based on the latest knowledge in the field are treated also methods of enhancing the flexibility of the organizational structure as a factor for achieving the public performance and growth of social responsibility.

Thus, I proposed upgrading management tools using new methods of management, ie management by objectives, because in my opinion, it is the most comprehensive management tool that we recommend be adopted in the Financial Guard both at central and section level. This is a system applied in most of the public institutions of the European Union, but particularly the promotion and application of the public institutions in Romania is still in its early stages, methodological requirements are stressful for managers and specialists involved.

I also unerligned the need of awareness for managers in public institutions, especially those of the Financial Guard, the need to implement an information system to enable the Commissioner being in control, an unrestricted access to information. This can be achieved by interconnection of automatic data processing in public institutions after the European model, and in this way information obtained in the relevant real time helping control bodies, especially control institutions from Europe, to face increasing intracommunity economic crimes.

At the level of the decisional subsystem I propose:

- Decisions on enforcement activity by consulting the Commissioners, that the organization of working sessions before and after the organization of complex actions, by changing the way of making important decisions concerning the entire section and actions taken by commissioners, the individual decisions group decisions.

- Transfer a major part of decision-making capacity at the sections level.
- Prohibit the delegation of the management, especially the Commissioner Head of Department for more than six months.
- Sections of the country consultation on any changes to the rules of organization of the Financial Guard
- Promoting on leadership positions only the personnel who actually worked in the Financial Guard, based on competence and experience.

At strategies level, on the human resources field, I believe that creating within faculties with economic profile postgraduate study programs of Master-typ, that has as main object of study, organization and conduct of fiscal control, creating thus a breeding ground for trained people where institutions with control in Romania to be able to select employees, is impetuously necessary.

Methodological and procedural framework

In the research conducted at the Financial Guard - Brasov section, I followed the general principles of scientific research on:

- continuous deepening of specific knowledge in the field of research, while providing links to other areas or associated subjects;
- using advanced research;
- theme sizes approached in research;
- conduct of effective research;
- ensure continuity of scientific research by making permanent human resources on the field;
- accepting the possibility of changing paradigms in science or field under study;
- honesty;
- opening;
- responsibility;
- cooperation;
- integrity

Managerial sophistication is not an end in itself but responds to the needs of management practice, calling on the possibilities of science, technology and modern economic practice. Foundation metologico-management sophistication is thorough preparation of managers both in managerial and related matters. By the sophistication of management tools it can ensure better exploitation of contextual information, organizational and managerial, following processing, analysis and query at a higher level.

Main ways of manifestation of this trend are:

design and use of management methods incorporating relatively demanding knowledge, more recently obtained in computing, mathematics, finances, economics, politics, statistics. In this category we can include: business plan, SWOT, decision tree, tree of relevance, value chain, etc., extension of management systems with a strong complexity, incorporating the various methods and techniques both management and other approaches which allows approach of all or a large part of managerial processes and relationships within organizations². Among these systems I mention project management, the product management, management by objectives, etc.. Inclusion in training and development programs for managers of many disciplines and modules outside management to facilitate the acquisition of knowledge and skills they needed to call evolved management tools.

In the organization, methodological-managerial sophistication tendency has a particularly positive impact on quality of managerial approaches, on the ability to effectively solve problems with a pronounced specificity and complexity and, of course, the organization's overall performance.

Selective scientific research designed and carried out in a comprehensive methodological structure included both closed questions and open questions which gave respondents (Commissioner of the Financial Guard), a broad statement of opinion. Therefore it resulted in a high number of data and information displayed on about 100 pages of scientific research.

Answers given by respondents were used as follows:

1. Selecting and defining direct conclusions;
2. General conclusions of selective scientific researches;
3. Drawing overall conclusions, with direct impact on redesigning the management at the Financial Guard of Brasov, which were introduced in the conceptual part of the thesis to confirm assumptions and validate concepts of the thesis.

Thus I have exhausted the technical and methodological aspects and validation through scientific research results.

Chapter 7, "*Summary of conclusions, opinions, solutions and personal contributions*" depicts the essence, as a completion of the entire research process and documented selective research taken to develop the thesis.

This significant chapter of this thesis was conducted as follows:

1. The systematization of significant elements in „ Partial conclusions" that I ended the first 5 chapters of the thesis;
2. The evaluation of the scientific content of all the objectives formulated and addressed,

and how they were solved in the doctoral thesis;

3. By systematizing and summarizing the conceptual part of the thesis, and the chapter, "Selective scientific research on reworking the management Financial Guard Brasov".

It should be mentioned that the doctoral thesis is based on extensive, complex, hard to concentrate extremely systematized documentary material. Hence the need to resort to a rigorous and selective methodology of documented scientific research. This aimed essentially the following:

1. Study of a large general and specialized bibliography on theoretical and pragmatic aspects, aiming assimilation and exploitation of necessary knowledge and agreement to the demands and requirements of scientific development;
2. Call to the elements of logical analysis and substantiation of concepts and understanding and making operational of phenomena and processes studied;
3. Scientific investigations on both models were held throughout the doctoral training and especially during the preparation of the thesis.

To emphasize the significance of theoretical and pragmatic chapters 4-5 I used a number of objectives, grouped into 5 groups.

Thus the first group refers to the *Financial Guard as an institution of public management* and was established based on 3 objectives. The first of them was, "Public management as necessity and concept". With this objective I was able to reflect and help to shape the theoretical and pragmatic of the concept of public management, which constitutes the essence of this chapter of the doctoral thesis.

The second objective, "Financial Guard - public institution of control" completes the above formulated concepts, being a public institution that is conducted in accordance with the imposed public management norms.

The third goal, "National organizational and managerial culture in public sector institutions in general and the Financial Guard in particular" is a logical continuation of the first two, together forming a whole.

The second group of objectives is called "Basic Modernization of management components of the Financial Guard by redesigning the methodological-managerial subsystem" and consists of 4 targets.

The first objective of this group, "National and global experience in designing and methodological-management subsystem treatment redesigning of public organizations", with which we can focus on:

- Directions and global components on the field- approach to redesign methodological managerial subsystems,

- Experience of Romanian public organizations in managerial redesigning and its usefulness in redesigning methodological-managerial subsystem,

Special design of the methodologic-managerial subsystem of a public organization

The second objective of the group: Theoretical guidelines and practical components in the process of redesigning the methodological-managerial system of the Financial Guard presents:

- ✓ Methodological approach of subsystem redesign with applications managerial at the Financial Guard
- ✓ Redesign of the methodological-managerial subsystem under the terms of redesigning the whole management system
- ✓ How to implement methodological-managerial subsystem
- ✓ Practical components of the methodological-managerial redesign process system

The third objective of this group deals with managerial methodology. Within this objective I pointed out:

- ✓ Reengineering public institution and its management
- ✓ Upgrading managerial tools
- ✓ Procedural and structural-organizational redesign
- ✓ Modernization of decisional system
- ✓ Information redesign

The fourth goal: "Redesign of management systems and general methods of the Financial Guard presents:

- ❖ Management by objectives
- ❖ How to redesign specific management methods and techniques of the Financial Guard
- ❖ Redesigning methods and stimulative techniques of the staff creativity.

Third group of objectives is called "*Making an informational framework functional, effective and efficient by redesigning the information subsystem in the Financial Guard*" and is composed of three goals.

The first objective of this group: Concept of information subsystem, with which I focus on:

- Aspect of information management of the Financial Guard
- Information management subsystem of the Financial Guard: content and features
- Composition of management information subsystem of the Financial Guard
- Role and functions of the information management subsystem of the Financial Guard
- Relations of the information subsystem of the Financial Guard with the media

The second objective of the group: The state of information subsystem of the Financial

Guard presents:

- Scope and content
- Quality and efficiency
- Ability to use information subsystem of the Financial Guard
- Identifying and analyzing the strengths of information subsystem of the Financial Guard
- Identifying and analyzing the weaknesses of the information subsystem of the Financial Guard

Under this objective I highlighted:

- ❖ Redesigning information subsystem of the Financial Guard
- ❖ Contributions of the information subsystem to the establishment and achievement of objectives of the Financial Guard
- ❖ The new paradigm: an approach using the information in a scientific and economic-financial vision focused on efficiency
- ❖ Increase the information subsystem of the Financial Guard to the level of knowledge-based management.

The fourth group of targets is called "*Using within the Financial Guard some new methods and tools by redesigning the decisional subsystem*" and consists of 5 objectives.

The first objective: of this group Decision-making trends in the European Union and worldwide, where I analyze how decisions are made in different parts of the world.

The second objective: Establishing the main ways to improve the decision subsystem presents:

- Collection, recording and grouping information on decision-making subsystem of the Financial Guard
- Analysis of the Financial Guard's decision subsystem
- Redesigning the Financial Guard's decision subsystem
- Improving the typological decisions and their correlation with the hierarchical position of decision maker
- Status Financial Guard's decisional subsystem

The third objective of this group deals with Romanian decision subsystem redesign by using the modern approach to decision making, focusing on the legal strategic decision-making model, under this objective emphasize the strategic advantages of normative decision model.

The fifth group of objectives called "*Redesigning human resource management subsystem of the Financial Guard*" and is composed of three goals.

The first objective of this group is the elements of modern human resource management

globally and in EU countries, with which we can focus on how human resource management is addressed both on global and European level.

The second objective of the internationalization of human resource management shows how globalization of manpower is gaining scale.

The third objective of this group deals with Directions and ways to redesign the subsystem components of human resource management of the Financial Guard.

Under this objective we highlighted:

- Determination of human resource needs
- Forecasting human resources
- Recruitment and selection of human resources
- Integration of human resources, training and improving
- Communication with human resources
- Staff evaluation
- Careers development
- Main measures of redesigning

Among the specialists on the field I studied the works developed by I. Petrescu, A. Androniceanu, C. Oprean, E. Muscalu, I. Verbuncu, O. Nicolescu, N. Hoanță where theoretical concepts of the approached field are characterized.

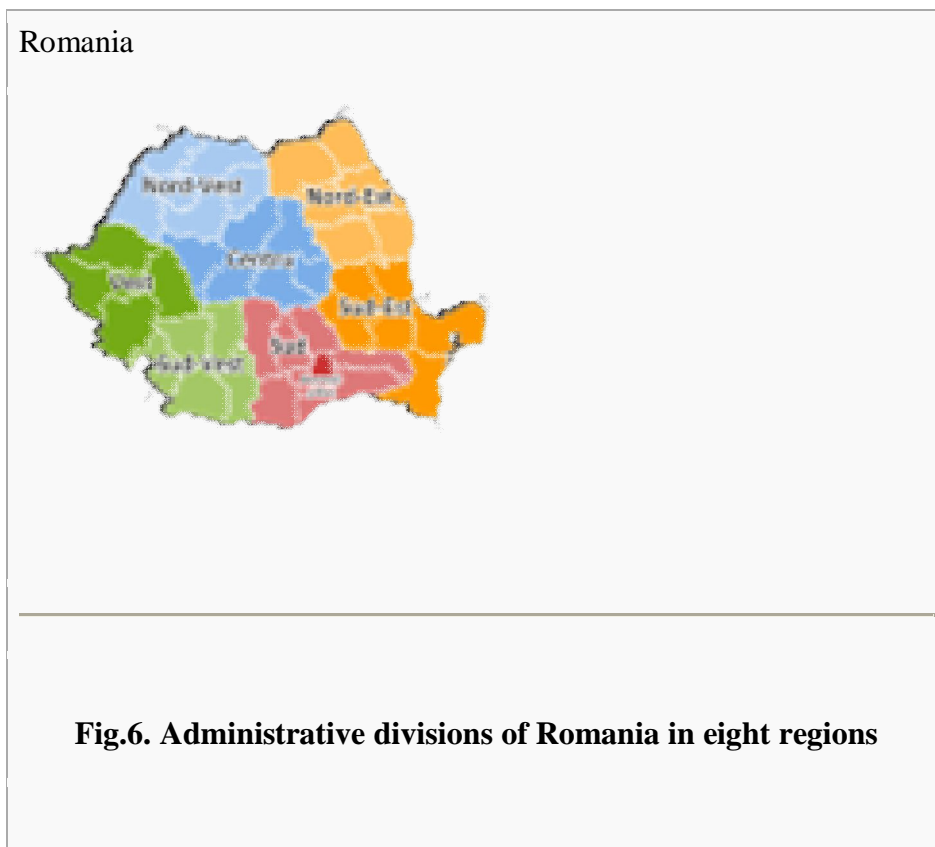
Substantive conclusions of the thesis presented as “Michael Cerchez” models are mainly the following:

1. Proposing a new model of public institution of control with general attributions made by merging the Financial Guard and the National Customs Authority and Fraud Investigation Service of the Police. This would lead to the creation of new institutions actually increased and stronger, able to revive fight against economic-financial crime. I have to note that currently the powers of the three institutions have common aspects, which would facilitate the merger of three institutions.

The new organizational model would remove the main obstacle affecting the efficiency of the institution that discontinuity of activity finding of fraud and tax evasion made by the Financial Guard activity establishing taxes for these fraud made by the tax, research in circumstances and persons involved in the facts, in that, after finding time, raising and preserving evidence, the action is interrupted, to be repeated separately after a significant time on both sides, and criminal tax by fiscal authorities and the criminal investigation, and not least established debt recovery by empowering the new institutions created by the possibility of enforcement. The proposal made by rethinking organizational subsystem of the Financial Guard have placed particular emphasis on the fact that the new structure proposed

to be created to have the powers and criminal investigation, just because these failures disappear.

I must also say that the new institution should be created directly subordinated to the Finance Minister and the Commissioner General should have the rank of Secretary of State, the new structure will have competencies also in research on crime and to take measures to recover fiscal damage found. This new institution created, which I generically call the Financial-Customs Guard, will be empowered to prevent, detect and combat all acts and deeds that have the effect of fraud and tax evasion, calculating estimated damages, finding and researching facts that can constitute offenses, and to take measures to recover tax losses found. The new institution should be secondary credit orderer, its budget being separate from the budget coming to other institutions of the Ministry of Finance and from the amounts drawn from the state budget, much, ie at least 50%, to be used for equipment and professional training of commissioners. The new institution should be composed besides the General Commissariat of eight Regional Commissariats corresponding to the eight development regions as follows:



1. North-Eastern region
2. Western Region of Romania
3. North-Western region
4. Central Region

5. Southeastern region
6. South Wallachia
7. Bucharest-Ilfov region
8. South-Western Oltenia region

Each Regional Commissioner will have subordinated county police stations, for each region separately, as follows:

Bucharest-Ilfov Region: Bucharest and Ilfov

Central Region including counties of Alba, Sibiu, Mures, Harghita, Covasna, Brasov

Northwest Development Region including counties of: Bihar Nasaud, Cluj, Maramures, Salaj Satu Mare.

West Development Region including counties of: Arad, Caras-Severin, Hunedoara and Timis.

North-east region including counties of: Iasi, Botosani, Neamt and Suceava, Bacau, Vaslui.

Southern Wallachia region including counties of: Prahova, Dambovita, Arges, Ialomita, Calarasi, Giurgiu, Virginia.

South West Oltenia Region counties of: Mehedinti, Florida, Valcea, Olt, Dolj

Southern and Eastern region including counties of: Vrancea, Galati, Braila, Tulcea, Buzau, Constanta.

This new organization chart for Financial-Customs Guard should look like this:

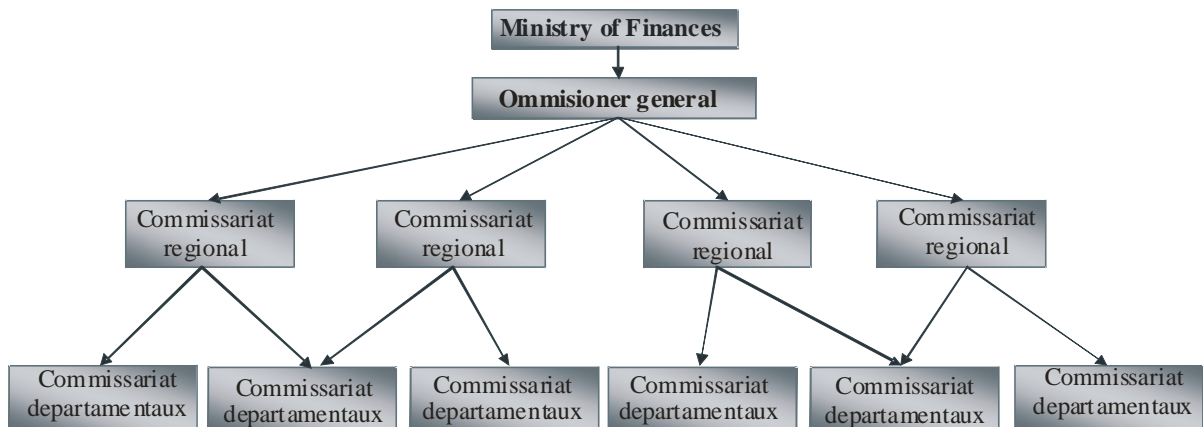


Fig.1.7. Organiyation chart of the Financial and Customs Guard

Note that such a structure would result in immediate restriction of the administrative apparatus as per institution overall, regional commissioners having additional responsibilities the management of the accounting and financial activity of subordinate commissariats.

The structure of a regional commissariat in the new organizational scheme of Financial and Customs Guard should be divided into four divisions, of which one should have criminal investigation powers having competences to review all financial and economic

violations found on the area of the county commissioner's responsibility. I consider that in the new structure, a division should be composed of at least 20 commissioners.

Also the structure of a county commissioner would be divided into three divisions with a total maximum of 20 commissioners on the division.

In the new structure the function of Commissioner Deputy Chief should disappear and the functions of Chief Commissioner can be taken at any moment by one of the Head Commissioners of the division.

I make mention that currently in the structure of the Financial Guard there exist one Chief for about 6-7 commissioners, a too large management structure and without concrete tasks from a hierarchical level to another. In the new structure I propose, staff with leading tasks should refer to one manager, for about 15 to 16 commissioners.

The emphasis will be placed on building the management team, noting that in the process of training and development of management team, the understanding from part of the manager is part of the essence of teamwork management, with its major components: planning responsibilities, position of the manager and team members, the balance between manager and management team². The team constitution and managers election criteria for selection must set clearly and management positions as personal proposal of the new institutions created to be filled only by competition and only employees of the system, conditioned in order to enter the competition, to be involved in one of the institutions which will merge, to create the new Financial-Custom Guard, and having minimum 5 years of experience. This is necessary because the manager's personality is not a passive product of the environment, but it is formed within the interaction with this. The management process develops spiritual and moral physiognomy of the manager, developing his mental qualities². It is therefore necessary that a manager of any public institution, especially one with control attributions, such as the Financial Guard, to have back the experience gained on the field, the daily work to know and to ask from subordinates, informed choices, the best results.

Currently, the Financial Guard staff's training and improving its training is achieved through participation in various training courses, very rare, suggesting that he could not meet the actual training needs of commissioners. In addition, travel, accommodation, feeding, etc. costs of the Commissioners participating in these courses have to be taken into account.

Realizing the importance of preparing Commissioners and especially identifying training needs of these herds, I propose to establish an exclusive training center for bodies in the A.N.A.F. which will have as finality:

- training possibility of a larger number of commissioners;
- preparation will be in strictly accordance with their training needs;

- reducing costs;
- attracting specialists from different fields,
- creation of new performant managers, for the positions within the system.

2. Proposing a new management subsystem metodolocico-based Financial Guard management by objectives. This proposal is of immediate actuality, both because the moment the financial and economic crime is increasing, and the fact that Romania's EU integration has resulted in the emergence of new forms of tax evasion, violating the legal regime established nise acquisition intra-and especially the need for strong institutions able to work on equal terms with the corresponding EU institutions.

Management on objectives in my opinion is the most comprehensive management tool that I recommend to be adopted at the level of the Financial Guard at central and at section level. It is a system applied in most of the public institutions of the European Union, but its promotion and especially its application in the public institutions in Romania is still in its early stages, methodological requirements are stressful for managers and specialists involved.

The methodological mechanism proposed should include the following steps:

- 1- Establishing basic objectives of the Financial Guard, for example:
Achieve in 2012 a no. of tax evasion files;
Achieve in 2012 of a value of. seized goods;
Achieve in 2012 of a level of thousands RON from fines.

2-Developing other categories of objectives: derivatives, specific and individual at the Financial Guard level:

Derived Objective:

Ensuring a minimum required of Commissioners;

Ensuring a minimum required of lawyers;

Ensuring a minimum required of auxiliary staff

Specific objectives:

Making a no. of min. controls / year

Making a no. of min. confiscations / year

Making a no. of min. sealings / year

Individual objectives:

Making a no. of min. hours/control/month

Making a no. of min. documents/month

Making a no. of min. files/year

The undeniable advantage of the promotion and use of management by objectives in a systemic, inclusive manner is to make responsible the worker of the Financial Guard. Simultaneously, decentralization of management and, especially, economic management tool that involves the complex creates favorable conditions for the manifestation of actual competence of managers and implicitly contractors of the territorial departments of Financial Guard.

First of all, a pertinent analysis of the Financial Guard information subsystem both as to his good parts:

- the possibility of obtaining detailed information on taxpayers;
- speed of their obtain;
- reducing the cost of control actions;
- improving the activity of the whole institution;
- improving the quality of control actions;
- creating new opportunities by solving complexe problems, difficult to solve in other ways.

and the bad ones:

- difficult operating mechanism;
- frequent blocking of the system; it is opererabil only at the Financial Guard's headquarter on strictly delineated PC systems; it requires extensive knowledge of the operating system; it has been especially created to oversee the work of Commissioners and less to help them in control.
- lack of a clear concept, of a systemic vision in the design and operation of information systems;
- apparent mismatch between the volume and structure of information circulating in the vertical position of hierarchical management system and their beneficiaries managers and performers - a situation that often causes a "choking" of managers, especially on senior level, with useless information, with low degree of aggregation ;

And proposals for improvement of the information subsystem of the Financial Guard:

- ✓ Improving Commissioners endowment with performant means respectively laptops connected to Internet and Intranet able to exchange information at any location;
- ✓ Simple computer software and easy to operate;
- ✓ Ability to edit control documents directly on computer, with the possibility of introducing them directly into the Chameleon program;
- ✓ Improving vertical communication in both directions, taking into account a much higher percentage of those proposals actually facing problems on the site;
- ✓ Improving organizational climate of the Financial Guard's divisions in the country

led to improved horizontal communication within the department.

4. Increased decision-making autonomy of the Financial Guard territorial divisions, especially in terms of their benefits to local adaptation of the county working in the nature of economic control agencies, their financial situation, state of economic crime in the county, ways specific tax evasion, smuggling opportunities, etc. This fact has to be corroborated with:

- Reduction of political intervention in the foundation and making decisions, especially at the level of the national authority - Central Financial Guard but also at department level, with emphasis on the appointment of chief commissioners.
- Improving the level of managerial training of commissioners and department heads of divisions, along with the personal qualities and managerial ability, enabling efficient and effective decision-making involvement.
- Adopting a trenchant decision-making conduct of the commissioners of department heads regarding the behavior of commissioners involved in border controls, compliance with the fundamental cultural values of the Financial Guard's worker, responsibility, professionalism, fairness, honesty, respect, etc..
- Adopting with more courage, at the Financial Guard level, highly complex strategic decisions, aimed at the public institution as a whole its larger time interval (3-5 years);
- Increase in risk decisions and uncertainty that would follow the decisions that aim to decrease economic and financial crime, tax evasion of any kind;
- Legal foundation, appropriate legislative decisions at both levels of the organization of the Financial Guard (the national and territorial division), given that the legislative instability records high rate in our country;
- Increased share decisions about redesign and maintenance management operation and its major components;
- Increasing the size of participatory management decisions, emotional and responsible involvement of as many employees in substantiation decisions;
- Increased motivational character decisions, focused on performance, position, results and experience;
- Providing legal fundamentals as rigorous decision of the territorial division chief commissioner.
- Changing of the major decisions making manner concerning the entire section of commissioners and actions of them in individual decisions to group decisions to participate both the management department and the Commissioners directly involved

- Transfer of a greater part of decision-making capacity at the section level.
- Prohibition devolved governing bodies, namely the chief commissioner of the department for more than six months.
- Consultation sections of the country of any change in the rules of organization of the Financial Guard
- Promoting on the management functions only of staff who actually worked in the Financial Guard, based on competence and experience.

Checking that each decision:

- ✓ be scientifically grounded;
- ✓ have a realistic character;
- ✓ to intervene in a timely manner;
- ✓ to be integrated in all administrative decisions
- ✓ to be appropriate.

5. It is impetuous necessary, as a long-term strategy, creating within faculties with economic profile, undergraduate programs, of master-type, that has as main object of study, the manner, organization and carrying out fiscal control, creating thus a breeding ground, for people trained in institutions with control attributions in Romania to be able to select employees.

This must be doubled by:

- ✓ a selection process as professional and detailed which leads to recruiting the most talented people;
- ✓ proper assimilation of new employees;
- ✓ satisfactory working conditions, which facilitates communication between newcomers and other staff;
- ✓ personnel management by experts;
- ✓ human resource management policies implemented as a set of concrete measures.
- ✓ In its final form thesis entitled "Contributions to redesigning management system, with study at the Financial Guard - Brasov section" has pages, 17 graphs and explanatory figures, 19 tables and 4 appendices.
- ✓ Bibliography researched is extensive and contains 228 books and publications, 41documente and regulations, websites.
- ✓ The doctoral thesis was based on bibliographic references on
- ✓ the general management, public management, international, European and national regulations, a total of 263 bibliographic references

The main directions that focused these practical solutions are rendered below:

1. Need of a new approach of human resource within public institutions responsible for fiscal control;
2. I have made a system of performance indicators for objectives-based management;
3. I have used in public management creativity simulating methods processes and combinations of techniques and methods;
4. I have presented concrete recommendations aiming these influences of management
5. I have presented ways to increase cooperation in the European community control by connecting databases;
6. I have established measures to enhance the international transfer of managerial know-how at the level of control;
7. I have established a new information and knowledge collection and management through more efficient use of digital databases at the Financial Guard;
8. I have proposed a new organizational system of the Financial Guard;
9. I have presented proposals to change management education by introducing courses at Masters level study covering fiscal control;
10. I have established a set of measures to change decision making system of the Financial Guard, for a prompt settlement, with maximum effectiveness of issues.

Proposals to redesign the management system applied at the Financial Guard and presented in this thesis to that presented as *Cerchez Mihai* – models, I believe that they can be applied with good results by the managers of control structures within NAFA and especially the managers of the Financial Guard's structures, being compatible with the performance standards of the respective institutions of the European Union to which Romania is part.

Modernization of management tools by using new management methods, scientific grounding of decisions on control field, improving the information and the organization system, reorganization and restructuring of human resources were discussed and detailed in this paper.

The proposed solution on the new configuration of the Financial Guard's structures has many advantages, especially on the line of organization, efficiency, performance monitoring, assessment and control activity of the institution.

Managerial redesigning control structures of the tax system in the proposed vision will lead certainly to a more efficiency, with a view to ensuring expeditious and conduct specific missions of this institutions and monitoring performance of the management teams on this area.

In each chapter of the thesis I summarized some partial conclusions and personal contributions together with synthesis of solutions, opinions and conclusions, together with selective research, which is about 75% of the general economy of the paper.

In its final form thesis entitled "Contributions to redesigning management system, with study at the Financial Guard - Brasov section" has 328 pages, 50 graphs and explanatory figures, 30 tables and 4 appendices.

The bibliography researched is extensive and contains 228 books and publications, 41 documents and regulations, websites.

The doctoral thesis was based on bibliographic references on the general management, public management, international, European and national regulations, a total of 263 bibliographic references

The measure this paper meets the proposed objectives is appreciated, of course, by the reader. Proper documentation of the work is extensive, including reference books of the Romanian and foreign literature. Personally, I consider encouraged my future research efforts encouraged if some of the items presented will be useful wearing a touch of novelty in this field.

Thanks you once again, this way to my Ph.D. supervisor, Prof. dr. Dr. Dr.H.C. Ion Petrescu, for the careful guidance and continued support for the completion of this thesis and during the three years of doctoral training, to university teachers. Dr. Liviu Mihăescu, Emanoil Muscalu, Ion Popa, Marian Nastase and guidance committee consisting of Associate Professor dr. Ramona Todericiu, Associate Professor dr. Raluca Sava and Associate Professor dr. Virgil Nicula.

I am confident that managers with decision making powers within the Ministry of Finances will give life to proposals and recommendations that I have addressed them within this doctoral thesis.

KEYWORDS

1. **Management** – generic term which means all the items that compose the science of management;
2. **Organization Management** – study of management relations within the organization;
3. **Public Management** – field of management that focuses on overall management of relationships and processes that characterize public sector and organizations acting within this;
4. **Management by objectives** – management system based on rigorous determination of objectives (targets);
5. **Knowledge-based Managementul** – science consisting on study of managerial processes and relations based on knowledge in discovery of lawfulness that governs them and on the design of new systems, methods and techniques to increase functionality and performance of organizations;
6. **Redesign of management system-** radical remodeling management processes and relationships within an organization;
7. **Redesign of organizational subsystem** – remodeling organizational system within an organszation by changes made in the existing procedural and structural organization;
8. **Redesign of the methodological-managerial subsystem** – radical remodeling of the methodological-managerial subsystem within an organization by introducing new managerial tools;
9. **Redesign of the information subsystem** – remodeling information system within an organization for achieving a functional, effective and efficient one;
10. **Redesign of the human resources management subsystem** – radical remodeling of the human resources management subsystem within an organization in all its main components
11. **Finanacial Guard** – public institution with attributions of tax (fiscal) control;
12. **Commissioner** – public servant, employee of the Financial Guard;
13. **Territorial section of the Financial Guard-** county level organization of the Financial Guard;
14. **Managerial decision** – decision of the manager;
15. **Managerial methodology** – promoting modern managerial tools;

16. **Analysis** – Research method based on the decomposition of concrete and abstract objects, processes and phenomena into their component parts, in their simplest elements and factors determining the causes that explain them;
17. **Survey** - technique consisting in selective, occasional or periodical research, of a static population to obtain information.
18. **Human resource** – resource-type designating all persons making a system;
19. **Organizational culture** – type of culture that designates the global values, beliefs, aspirations, expectations, behaviors, shaped over time in each organization;
20. **Questionnaire** – technique of collecting primary information from a certain category of persons, by asking questions in writing;
21. **Information circuit** – the way browsed by an information;
22. **Scientific research** – activity of scientific research carried out within specialized institutions, universities, etc.
23. **Manager** – person holding a managerial position within an organization, who has other members of the organization directly reporting to him/her, and makes managerial decisions
24. **Organization** – group of two or several persons interacting for the purpose of achieving common goals, usually following certain pre-established conditions or prerequisites.
25. **Decision** – variant chosen among several possible for reaching a goal or achieving an objective.
26. **Decision-making process** - set of stages whereby a certain decision is prepared, adopted, implemented and assessed.
27. **Decision tree** - management method used for optimizing decisions under risk conditions.
28. **Objective** – goal set to be reached before a certain deadline, through certain work processes or actions of another nature.
29. **Internationalization** – complex process consisting in initiating and carrying out economic (v.), social, scientific, cultural, environmental, political actions, et cetera, involving persons and/or organizations (v.) from two or several countries.
30. **Globalization** – process whereby the mankind split into national states has turned into a global system in which the flows of ideas, images, knowledge (v.), goods, money, services (v.) and people are intense, and occur as an

integrated flow irrespective of distances, and territorial and geographic boundaries.

31. **Professional training** – training process whereby, within an educational establishment, knowledge is acquired and skills are developed so as to satisfy present and future competence needs manifested on the labour market with respect to the exercise of a certain profession.
32. **Human capital** – set of intellectual capital elements located directly at the level of human resources: tacit and explicit knowledge thereof, with executive and managerial skills.
33. **Cause** – phenomenon preceding and, under determined conditions, causing the occurrence of another phenomenon, to which it serves as a starting point; reason, motive
34. **Effect** – result obtained pursuant to an action or activity, or the results of the manifestation of a cause or a set of causes.
35. **Knowledge** – sets of applicable information and skills generated by the use of the information by their receiver, which are capable of generating plus-value through their use.