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# **DOCTORAL THESIS**

## **BRIEF**

### **TWO-WAY RELATION BETWEEN ACCOUNTING - TAXATION - SOCIAL POLICIES AND PUBLIC SERVICES**

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## **ARGUMENTS AND KEY WORDS**

The state makes no sense and its construction is not sustainable unless its "social utility" is established. In this respect, the development of public services that respond to people's needs and aspirations is both an imperative and a remedy for public power. Population's access to basic socio-economic services such as education, health or transport and beyond is a legal requirement, a right and a necessity for the population aspiring to a harmonious development, a goal for which public services have been created a fundamental element of social and political control, especially in the current welfare state paradigm.

Like a carousel, public services are the axis around which the triad of accounting-taxation-social policies revolves, given that the monetary and/ or material flows generated by economic and social public services cannot be chaotic, they have to be quantified (aspect of taxation), highlighted (accounting aspect) and assumed (aspect of economic and social policy). The flow of public services in which the triad enters us has led us to present each component from a theoretical and methodological point of view and to offer models for making them more effective from a practical point of view.

### **KEY WORDS:**

- concepts
- factors
- characteristics
- typologies
- partenership
- accounting
- taxation
- social policies
- sociale services
- social protection
- social assistance
- effectiveness
- efficiency
- statistical research

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## **INTRODUCTION**

In everyday language as well as in the legislative area, the term public service is frequently used, but the concept it covers is not really defined. This is a simple label applied to activities of general interest, but many authors agree that there is a difficulty in drawing out the precise contours of the notion.

Starting from the fact that the public service covers more realities, on the one hand the function to be fulfilled and the mission to ensure, on the other hand, a concrete activity and the body that supports it, it is important to distinguish between the public service offered, the axiological principle that guides the public management, as well as the organizations responsible for providing them.

The public service finally encompasses many (institutional, legal and ideological) meanings that constantly interfere and complement one another. In developed countries, as the OECD maintains, the tertiary sector, including services, accounts for more than 70% of GDP and has become the main driver of growth. However, this development can easily be attributed to the fact that industrial firms outsource part of their production process by using service providers that are classified as service companies but which participate in industrial production and generate a large part of their capital intangible of companies.

A vital role in contemporary society is played by **social services**, "an important mechanism for current European social policies focused on promoting opportunities for all European citizens to participate in society." In the view of the European Commission, the theme of social services is considered to be a concern of general interest, through the document "Social services of general interest in the European Union", ascertaining that "social services are in a permanent process of expansion in response to needs changing and changing societal challenges "

Our country, being a democratic country, like all European countries, must offer its citizens access to public services on education, health, culture, sport and leisure, and beyond.

At present, the term "public service" spontaneously evokes the general mission of the state, especially its actions in areas that address the universal needs and collective functions necessary for life in society, for which reason its sphere needs to be continuously expanded.

The whole world is dominated by the process of globalization of economies, which involves the interaction of material, human and especially financial resources at international level. Thus, the transactions carried out by the economic entities become more and more dispersed geographically, more complexly and more numerous. In this context, two issues arise: homogeneity and comparability of information; respectively the opportunity to process and transmit them in a globalized accounting space. Do we think that the answer to the first problem begins by identifying the attributes attributed to the accounting: Art? A technique? A science? A Social Practice? Business language? Although controversial in the literature, we appreciate that each of these qualities can be conferred on it, because accounting gains through its informational valences, a complex, multilateral and multidimensional social dimension.

Another question that arises is the one about clarifying the position of accounting: Is it a technique or a service? The answer converges to both positions.

Speaking about taxation, we cannot question the possibility of utilitarian maximization of welfare among members of society, nor the maximum legalization of income.

Basically, talking about taxation, we need to bring into discussion the sustainable maximization of opportunities open to those who have the least, or, in other words, the sustainable maximization of real freedom. Subject to varying nuances and conditions, a central involvement of the concept of justice is the establishment of a universal allocation at the highest economically and environmentally sustainable level and at the highest political level imaginable.

This involvement has as a corollary a lasting performance in maximizing tax charges, whatever their nature and method of calculation. The new taxpayer-based fiscal management approach emerged in the early 2000s in the context of modernizing public services, with a focus on looking for the performance and quality of services provided.

In this context, local governments should consider three dimensions of their audience: the citizen who declares and pays taxes and who is at the same time the taxpayer who aspires to a good use of the taxes and fees paid by him and, on the other hand, the citizen user who expects a high level of quality service.

The state makes no sense and its construction is not sustainable unless its "social utility" is established. In this respect, the development of public services that respond to people's needs and aspirations is both an imperative and a remedy for public power.

Satisfaction of social needs naturally implies the cohesion and stability of a nation, the individual development and the collective prosperity of human society. In this respect, public service is a fundamental element of social and political control, especially in the current welfare state paradigm.

Although difficult to define as there is no general consensus, **the social service, as a particular form of public service, is used to give expression to social protection systems, social assistance, social care, etc., which is why these can be viewed in mirror with policies**



In this context, the importance of the research topic addressed has as its main objective "*The one-to-one relationship in the accounting-taxation-social policies triad and the public services*" and for which four specific objectives have been established:

- OS1 - *analyzing the differentiation of public services, their management and how they meet the requirements of the citizens;*
- OS2 - *Analysis of the relationship between accounting as a management tool and public services;*
- OS3 - *analysis of the relationship between taxation and public services;*
- OS4 - *Analysis of the relationship between public services and social policies.*

### **STRUCTURE OF THE DOCTORAL THESIS**

Each of the four specific objectives mentioned will be a separate research axis in the study, despite the interconnections between them, trying to delineate the actions being pursued.

**The first research axis** will be titled "*Theoretical-Methodological Aspects on the Development and Particularities of Public Services, Part of the Tertiary System*" will aim to create the conceptual and motivational frame of the doctoral thesis.

In order to meet the proposed goal, the following relevant activities will be considered:

- *The approach of the services as a component of the tertiary system, which will pursue the clarification of some theoretical aspects related to the definition and evolution of the concept of public services, the characteristics and typology of the public services;*
- *Principles of the organization and functioning of public services, which will be aimed at presenting methodological aspects regarding the legal regulations, regarding the establishment of public services, the principles of their organization and functioning, as well as the particularities of the juridical, organizational and functional regime of the services in our country;*
- *The public service viewed from the point of view of the citizen as his main beneficiary will bring to the forefront the relations established between the citizens of the electorate - public service consumers on the one hand and on the other with the service providers (civil servants or private/ public operators). By analyzing these categories of relationships, we will highlight the need to improve the quality of public services, knowledge of malfunctions and corrections that are required. In order to accomplish this activity, a questionnaire will be developed which will test the degree of satisfaction of the citizens in the trade with the public services provided by the local communities and will*

interpret the results;

- *General considerations* regarding the management of services and their biennial relationship with accounting - taxation - social policies, or *who does it influence?* will constitute the very essence of the first research axis in order to create the conceptual and motivational framework of the doctoral thesis.

**The second research axis** will be called "*Accounting: a science, art, or a tool for managing public services?*" And it will start from the idea that accountancy is a subject and a profession that has evolved over time and is constantly changing. Relevant activities within this research area will aim to:

- *The positioning of accounting in the sphere of knowledge* will try to clarify the controversy between the opinions of some authors who consider accounting as the oldest business management technique, while for others it is a business language, and in our opinion accounting can also be seen as "social game" based on rules, players and own stakes;
- *The paradigm changes* in accounting will be a distinct activity arising from at least two considerations: accounting is a service or services; outsourcing of accounting follows the principle of outsourcing the accounting service or is it a pro-bono activity? The two considerations will be based on own arguments and opinions. Words and expressions change with each other, and the apparent stability of a word sometimes changes its meaning. This explains why the generic accountancy expression is also used when we refer to the organization of the financial-accounting function within any entity, but also when we refer to the specific way of keeping double records with all means, procedures and specific instruments accounting and accounting as a technique. On the other hand, we find that, in the after-cost chase, the concept of outsourcing is distorted because one of the solutions applied concerns the use of contractless and non-invoiced services, a solution recognized in the language of "black" and which, obviously is much cheaper than services legally contracted with authorized persons. Accounting is also part of such practice;
- *The relationship between accounting as a management tool and public services performed on a contract basis vs public services accounting* will be approached by grouping the issue of the study according to how the contracts concluded by the public administration are addressed by the legal right. In this regard, we intend to address the following issues:
  - The public-private partnership that will be analyzed in three aspects: public service concession, franchise and joint venture;
  - public services provided on the basis of an administrative contract;
  - public services made on the basis of a lease or management contract;
  - Public services performed using its own forces, taking into account the nature of the services and their management.

By addressing this research point, we will try to overcome the view that public service accounting is considered as a routine activity because the

process of registering operations for obtaining financial resources and operations of using financial resources is at the forefront of to achieve the purpose for which the public utility services were organized.

**The third research axis** which we will call "*The bizarre one-to-one relationship between taxation and public services*" will be based on the "tax triangle" which shows us the directions in which we can address this link, namely:

- taxation policy is one of the instruments through which public action can have an impact on poverty reduction. This can be translated into the level of taxes and fees that local governments fix and perceive from the trustees;

- the presence of public services in economic life leads to the boomerang effect, as they are also subjected to a series of taxes, contributions and taxes;

- the outsourcing of public utility services generates some tax issues, more or less regulated.

In addressing this research point, we will take into account the opinions of various tax specialists, taking into account the diversity of professional bureaucracy that have a common note, since they all look at taxation through the tax system.

When we hear the word "taxation," we always think about something that nobody understands but that is related to the state. And as this part is a must that any taxpayer needs to understand, we have found it necessary to make a brief incurs in the theoretical clarification of the concept of taxation and the theories and principles that support it. In this context, we will address, what we will call the "three C", that is, who pays, what does it pay and how much it pays, in which both taxpayers and public services are registered in their capacity as organized legal entities.

**The fourth research axis** which we will call the "*Public Services - Mirror of Social Policies*", will have the role of demonstrating that the development of public services that respond to people's needs and aspirations is both an imperative and a remedy for the public power. To accomplish this research, we will consider the following relevant activities:

- *Delimitation and analysis of the links between social policy, social security, social dialogue and social service*, activity that will be based on the specialized literature for the scientific substantiation of the concepts and their correct delimitation;
- *Analysis of the way in which social policies contribute to the formation of the welfare state in Romania*, in which the analysis of the scores will be used;
- *Description of the areas of social policies and their investigation using statistical research*, placing more emphasis on labor market and wage policies, pensions and social assistance;
- *A mirroring of social services with social policies and their correlation with accounting and taxation*

Like a carousel chair, if the theoretical relationship between the public services and the triad of accounting-taxation-social policies cannot be questioned, practically every component of the triad involves and determines

the other by putting its mark on public services.

**Research methodology.** In the realization of the scientific approach, the onset of the research on the studied subject will be represented by the correct positioning in the sphere of knowledge both of the general field of research in which the subject of the PhD thesis and its subdomains is oriented.

Along with the documentation we will make on the basis of the literature, we will consider the practical documentation at the level of the public administrations and their structures, institutions and social bodies in order to identify the real problems they are facing, the consultation of the specialists in the field, the collection and selection the data necessary for the analysis, in order to ensure their correctness and veracity.

Qualitative research will be achieved through a top-down deductive approach, based on concepts, theoretical notions, and field-specific regulations that will be pursued by practical applications based on collected data.

With regard to quantitative methods, we will use the survey to: questionnaire surveys, statistical indexes, correlations and factorial analyzes.

The scientific approach will be based on the consultation of various bibliographic materials consisting of books, specialized articles published at national or international level, legislative bibliography and websites specialized in the studied subject.

## **CONCLUSIONS, SUGGESTIONS AND FURTHER PURSUIT TRIGGERED BY RESEARCH**

### **A. CONCLUSIONS**

Like a carousel, public services are the axis around which the triad of accounting-taxation-social policies revolves, given that the monetary and /or material flows generated by economic and social public services cannot be chaotic, they have to be quantified (aspect of taxation), highlighted (accounting aspect) and assumed (aspect of economic and social policy). The flow of public services in which the triad entered has led us to present each component from a theoretical and methodological point of view and to offer models for their efficiency from a practical point of view.

Starting from the fact that the public service covers more realities, on the one hand the function to be fulfilled and the mission to ensure, on the other hand, a concrete activity and the body that supports it, it is important to distinguish between the public service offered, the axiological principle that guides the public management, as well as the organizations responsible for providing them.

At present, the term "public service" spontaneously evokes the general mission of the state, especially its actions in areas that address the universal needs and collective functions necessary for life in society, for which reason its sphere needs to be continuously expanded.

In the context, relations between public services and each component of the triad are multiple and complex, which is why they were treated separately, but taking into account the existing interferences.

**Within the first research axis** *"Theoretical and methodological aspects regarding the development and particularities of public services, a component of the tertiary system"*, in an attempt to clarify some theoretical aspects regarding the definition and evolution of the concept of public services, the characteristics and typology of public services, the principles of the organization and functioning of public services, the conclusion is that the services have several meanings (institutional, legal and ideological), which interfere constantly and complement each other.

Public service today appears as an essential function of the administration, i.e. of all public or private structures entrusted with activities of general interest.

Between the view of economists, lawyers and simple consumers, there are different perceptions regarding public services, which is why in the scientific approach that I undertook we have focused on the specific

characteristics of the services and led us to reveal their typology, concluding that services have a heterogeneous sphere of coverage.

On the other hand, public services are built on the principles of organization and functioning that provide them, on the one hand, legal basis, on the other hand, the financial autonomy and the decision-making power.

From the point of view of the citizen, the public services bring to the fore the relations established between the citizens of the electorate - public service consumers on the one hand and on the other side with the service providers (civil servants or private /public operators). Within these relationships can be measured the degree of satisfaction of the citizen with the public services he benefits from, the aspect made in the questionnaire work, the conclusion being that, in general, the services that benefit the inhabitants of the different parts of the country are somewhat balanced, but in terms of quality, respondents appreciate some inertia of local governments for providing high-quality services at the disposal of citizens, generally technical service support being very old and generating frequent failures, or (as is in the case of gas networks) accidents in some catastrophic situations. To show the balance of power in favor of consumers, those who represent their interests have identified five key factors that provide structural support to promote consumer interests. These are the principles of access, choice, information, correction and representation.

Beyond the theoretical presentation of the significance, importance and principles underlying the organization of public services, the presentation of a general way of service relationship with accounting, taxation and social policies, a scientific approach that defines the conceptual and motivational framework of the thesis, we draw the following conclusions:

- there is a univocal relationship between public services and accounting because the legal regime governing them influences the accounting in terms of recognition, evaluation and recording of the services provided in the accounting of the public service providers, and the concrete way of organizing the accounting depends on the general framework of the forms of management public services;

- the link between fiscal and social policy stems from the fact that some of the social objectives are achieved through fiscal measures, such as: exemptions and reductions of taxes and duties, the application of deductions to taxable material; tax incentives granted on the civil status of the taxpayer, the number of dependent children or dependents. Fiscal policy, as an integral part of financial policy, can only be tackled in close connection with housing, on public spending;

- if there is a univocal relationship between the public services through the legal regulation and the accounting, which must reflect the constitutive elements of the object of activity, if between the public services and the tax system we notice to some extent a biennial relation between the services public and social policies, we note a univocal relationship of meaning against the relationship with accounting.

This conclusion is based on the fact that social policies are a set of actions and measures aimed at ensuring the social protection of people in

society in situations of vulnerability, danger or social risks that can only be achieved in an organized space in the form of public services .

**The second axis or research**, entitled "*Accounting: a science, art, or a tool for managing public services?*", aimed at positioning accounting in the sphere of knowledge, clarifying some aspects of the accounting paradigm, and making a study by which the relationship between accounting as a management tool and public services executed on a contract basis vs government-run public services, by pursuing the way in which contracts concluded by public administrations are addressed by legal law.

As a result of our research, we first deduced that, in terms of the object and method, accounting is a complex science, a technique and /or a tool for describing a concrete reality, which is why it can be, in the same time, an art, a technique, a science, a social practice, a language of business.

In view of the paradigm changes in accounting, we note that the generic accountancy expression is also used when we refer to the organization of the financial-accounting function of any entity (functional service aspect), but also when we refer to the specific way to keep double records with all means, processes and tools specific to it, namely accounting considered as a technique (aspect of service provider).

If we consider, at least the three major departments for the organization of the public accounting, provided in art. 2 paragraph (2) of the Accounting Law no.82 / 1991, modified and updated, we refer to the accounting services that can be performed internally or outsourced partially or totally.

We find, however, that in the run-up to cost reduction the concept of outsourcing is distorted because one of the solutions applied refers to the use of contractless and non-invoiced services, a solution acknowledged in the language of "black" and which is obviously much cheaper than services legally contracted with authorized persons. Accounting is also part of such practices.

Those who resort to such a solution either do not know or ignore the law governing the accounting field in which the directors, accountants, or other persons required to manage an entity are responsible for the way accounting is organized and managed, except for in the case where the accountancy is conducted on the basis of a service contract concluded with natural or legal persons, authorized by law, members of the Body of Expert Accountants and Authorized Accountants of Romania, when the responsibility for accounting management rests with them, according to the law and the contractual provisions.

Consequently, legally contracted services are the only ones under which liability for non-compliance with accounting regulations can be attributed to providers. Starting from the purpose of the law, accounting held by people who do not have the quality established by law, we can say that it is not accounting. In other words, the company in question has no accounting and is subject to the penalties provided by the Criminal Code.

In our opinion, between a black-listed (illegally) and poor accountancy, the difference is not very high.

In order to analyze the relationship between accounting as a management tool and public services performed on a contract basis. the public services provided in their own direction, it was necessary to group the issue addressed according to the way the contracts concluded by the public administrations by the legal right are approached in the following manner: the public private partnership (concessions, franchise, joint venture), services public services based on an administrative contract, public services based on a tenancy agreement, as well as public services performed on own account.

The approach within **the third axis of research** of the “*One-to-one relationship between taxation and public services*”, leads us from the outset to the conclusion that public services are present in economic life in various ways, and the public expenditure they generate must be funded, which is why there is an apparent link with taxation.

The discussion of the nature and philosophy of taxation stems from the struggle of ideas that are still manifested on the international stage, based on two dilemmas: the eco-efficiency dilemma and the progressive tax dilemma or uniform taxation.

The efficacy-equity dilemma has been and remains frequent in tax debates, with every tax trying to reconcile these two requirements more or less. The doctrine of the fiscal system's neutrality has been and remains the basic doctrine under which the efficiency of the tax system will be appreciated solely by its ability to finance state expenditures without the tax being used as a tool to influence the conditions of the economy, wealth or social structures.

However, reality has shown that the tax is not neutral and that closer to the needs of tax practice is the thesis of the interventionist tax applied with some moderation, in terms of the level of taxation and the imposed sources.

The tax therefore appears as a means of correcting the limits of the market mechanism and as a tool of macroeconomic policy, contributing to the exercise of state regulation, stimulating saving and investing phenomena in general in building a certain structure of the economy. The second dilemma that incites the imagination of economists and politicians today is progressive or even taxation. The tax rate, whether progressive or proportional, is a largely quantifiable element of mathematics. Reporting it to the tax base and tax burden differentiates commutative justice from distributive justice.

In the relationship between taxation and public services, we have the asked ourselves the following questions:

- what are the categories and sub-categories of taxpayers;
- how each of the categories and subcategories identified by community-based services benefits;
- the way each contributes to the financing of public services;
- how the contribution of each stakeholder can be improved;



- what information (financial, socio-economic, etc.) is needed to make an ex ante evaluation of the proposals.

In trying to give a succinct response to these problems, we have noticed the following:

- we noticed that local authorities do not have an autonomous taxing power because, through existing regulations, power remains in the hands of the legislator;
- what local governments can do is to establish the taxable amount within the laws and regulations in force, the tariffs that comply with the minimum and maximum limits set by the regulations in force and the rules for charging the various fees and commissions that must be paid collect them; In conclusion, decentralized or local taxation is in reality only a local extension of state taxation;
- there is an anachronism between taxpayer sharing which leads to a real inequity between the activities that contribute to the financing of local budgets.

Making a synthesis of the link between public services and taxation based on the literature, we have noted that we can form a "triangle of taxation" that shows us the directions in which we can address this link, namely:

- taxation policy is one of the instruments through which public action can have an impact on poverty reduction. This can be translated into the level of taxes and fees that local governments fix and perceive from the trustees;
- the presence of public services in economic life leads to the boomerang effect, as they are also subjected to a series of taxes, contributions and taxes;
- the outsourcing of public utility services generates some tax issues, more or less regulated.

Regarding the "triangle of taxation", a first aspect that represents the first side of the triangle, we devoted it to the establishment of local taxes and duties for services provided to taxpayers, a two-pronged approach, namely: on the one hand, the delimitation of tax content, taxes and contributions, on the other hand, of the principle of the settlement and levying of local taxes and duties.

We note that the current taxes in our country, the pressure they put on taxpayers' revenues due to their cumulation, lead us to agree with those who argue that, as the payment of taxes is a moral duty, with the natural tendency to oppose this constraint, not just as moral, is considered excessive taxation.

Taxpayers, taxes and contributions may be natural or legal persons. From this point of view, I have underlined the idea that taxpayers and taxpayers may also be the public administrations themselves and not only their economic units. In other words, public services not only help tax, but also bear it as a taxpayer.

Who pays, what he pays, how much he pays are the three "C" whose answer is based on the provisions of the Fiscal Code. One thing is certain:

Local taxes and fees set by local governments within the limits of the state authority's components, together with state central taxes, ensure the achievement of economic policy objectives of central and local governments. By discussing local taxes and fees, we have followed and want to believe that we have also succeeded in supporting the fact that public services in local administrations are fiscally and financially integrated into the fiscal and financial policy of the state, in which they determine and perceive taxes, propose and charge fees for certain services rendered to citizens. Moving to the second side of the "tax triangle", we see that public service providers /providers may be specialized departments in the local council's own apparatus, but can also be certified economic agents, we can easily uncover that, the common feature is the existence of the human factor in relation to which a series of obligations arise in the form of tax on salaries and social contributions related to salary incomes, but also some tax obligations related to VAT, excises and income tax.

Concerning the issue raised, we note the following:

- From the point of view of taxation pressure on wages and employability, in the short term, tax deductions from wages and contributions paid by the employer, regardless of who they bear, are transformed into a tax burden;
- defining electricity and energy products as goods that are not essential and therefore subject to excise duty does not seem to us to be a serious dogma;
- some of the public services without legal personality and non-VAT, burden their costs with VAT per se;
- value added tax is calculated after the excise has been added, which, in addition to breaching the principle of avoiding double taxation (excise duties and VAT belong to the same forms of taxation being classified as consumption taxes) borne by the public services, leads to moving money from one pocket to another, or more plastic "the state cooks its own goose";

Regarding the third aspect of the "taxation triangle", we note that public utility services generate taxing in a specific way, as is the case for outsourced electricity sales and distribution services organized within national groups and multinationals and raising the issue of transfer pricing. Transfer pricing is applied to transfers between subsidiaries of the sub-group as well as between sub-groups dealing with the sale of goods, the provision of services, the collection of rental income, and the collection of interest earned on intra-corporate loans, aspects are established administratively according to the economic and fiscal interests of the firm.

By definition, transfer prices are the prices at which transactions take place between the structures of the same group (also called related parties) and which must be concluded at market price, ie at the price at which a similar transaction between independent parties would have been concluded, under comparable economic conditions. If the transaction price between affiliated parties does not fit into the market price then the profits from the transaction are not properly reflected and affect the taxes and fees paid.

Often, the group prices may deviate from the market value principle by giving the group the opportunity to reallocate profits or losses in different jurisdictions according to the objectives pursued at central level, with a direct impact on the tax position of the group in question and which leads to double taxation.

From the analysis we have found that we are essentially in the face of the consolidation principles according to which the resumption of economic operations, but applied unilaterally by virtue of tax provisions. Opportunity and / or threat, transfer prices have an impact on the business chain, and from our point of view the tax issue is not clarified.

**The fourth axis or research** "*Public services - a mirror of social policies*" had the role of demonstrating that the development of public services meant to meet the needs and aspirations of people is both an imperative and a remedy for the public power.

In order to address this research framework, we considered useful to delimit the concepts of social policy, social security, social dialogue and social service, in which context we drew the following conclusions:

- the change of the political paradigm with the sociological paradigm, led to the reconsideration of the concept of social policy, domestic and foreign literature, offering a series of definitions; for a long time, public policies have been viewed more technically, administratively and less sociologically;

- viewed from the perspective of grouping, we can state that social policy is a set of actions or measures that can be taken to provide social protection to the individuals of society in situations of vulnerability, danger or social risks;

- social security has a legal connotation and refers only to a part of social policy in the form of state actions to ensure social solidarity between: the active population and the unemployed, the active population and the persons at the limit of age, working-age and temporary or permanent incapacity for work, income and non-financial income, people without children and people with children, etc. The existence of social security explains the existence of the seven categories of public services, as well as its impact as part of the social policy on accounting and taxation, on social protection;

- the link between social security and social policies is a link from one side to the whole that is ensured through social dialogue that can take different forms of manifestation, depending on the number of participants, the plan in which it is conducted and the type of dialogue;

- if we look at social policies and social services in the mirror, and combine them with the social models in the literature, we find that at European level one can speak of four models of social services, namely the Scandinavian model, the "family care model", the media testing model and the European model.

Public intervention has always been considered as a regulator of society by protecting the economic and financial markets, promoting economic growth, ensuring social integration and solidarity, or increasing

the fundamental rights of individuals.

No matter what it is called in French, English or German, the social state is considered a state of welfare because it seeks to prevent poverty, prevent life risks, guarantee rights, ensure income levels, improve the environment and the skills of each, context where the social state offers many services to mitigate the consequences of illness, disability, accidents, old age or social exclusion. In other words, the social state provides social protection.

Is Romania a state of well-being? The answer to this question can only be given through the most significant indicators that reflect the evolution of social policies and place it on a particular place within the European countries. By analyzing the economic and social indicators that reflect the economic growth, we find that Romania "shares poverty" and not "welfare", the ratio between the general government contribution and the social contribution being 0.99, respectively, from a social contribution of 73% 2008 to a social contribution of 49.7% in 2013, according to EUROSTAT data.

For example, with regard to social contributions existing on 1 September 2014 and the application of Law 123/144, which entered into force on September 22, 2014, the 5% decrease in social contributions paid by the employer led to a decrease the cumulative wage rate of salaries from 49.7% to 44.7%. Under these circumstances, to which we add the annual indexation of 5.2% of pensions, we note that the measure of increasing the welfare of pensioners is turning into an adverse reaction that will involve an increase in governmental contribution due to a decrease in the total social contribution from 49.7% to 42.12%. This, in our opinion, would mean raising the CAS to 42.8%.

If we add the measures to renounce the taxation of pensions below 2000 lei and apply a 10% tax on the amounts exceeding that threshold, as well as the renunciation of the social security contribution (otherwise a principle of admissibility for avoiding double taxation), we find that the money transfer, that is, the amount you assure yourself through the system of taxes and fees, disappears.

The issue of social protection is much more complicated than it seems at first sight because the demographic factor, the employment rate and the dependence rate come into play.

The sinuous progression followed by Romania in terms of social spending, viewed from the point of view of taxation, suggests the existence of a vulnerability in relation to social needs. We are referring to the fact that although the level of taxation is in line with other European countries, social programs are insufficient, and the social model applied is a minimalist model but distinct from the other states that practice such a model. As a consequence, it can be said that there has been no change of vision in Romania on the role of social policies in the development of society as a whole. However, there can be no denying the existence of efforts to achieve a coherent, institutionalized approach to social policies, the need for a modern and efficient state of well-being.

Without claiming an exhaustive treatment, we tried to present some aspects of the first three areas in which social policy materializes (the fourth

belonging predominantly to the technical and management spheres), in terms of the evolution of the main measures of the respective social policy, the impact it has on the welfare of the population and the link between the social policies described and the other elements of the triad (accounting and taxation).

By looking at the workforce, including unemployment and wage policies, we find that statistical data reveals far from the fact that we have no reason to think of having a state of welfare, because, whatever indicator we are discussing, we will notice that it places us in the queue Europe. Even though the wage policies applied after 2000 have seen spectacular growth, on the map of Europe we find that Romania is in the penultimate place with 233 euro/month, a place that does not overtake it even with the growth that takes place from 1 February 2017 .

Labor and wage policy issues are much more complex than they seem at first sight, but at the same time they are a primary concern of any state wishing to ensure well-being.

One of the most important and monitored benefits of a company's employees is the pension. Defined as a sum of money granted (monthly or annually) to persons who left the production for old age or become incapacitated to work, and as a reward for merits or special services, the pension has constituted and will in the future an important element in the life of each employee.

The Romanian pension system is an atypical system, although the social policy system in this area is based on the Bismarck model, for the following reasons:

- the social protection system integrates the pension system with other types of social protection, such as: maternity leave, medical leave, parental leave and child care until the age of 2 years or up to 3 years in the case of the disabled child;
- insurance contributions according to the performed activity, the social insurance budgets and their execution are elaborated and monitored globally;  
a system based on a set of principles, sometimes contradictory, that does not outline either Beveridge systems or Bismarckian systems, principles outlined by law.

Apart from the purely technical aspect of how to finance the necessary funds, the calculation of the appropriate amounts, the way of granting, etc., is interested in the social impact of the public policies in this field.

Given that GDP per capita (euro) is in a ratio of 320% in Spain to Romania, due to a multitude of factors (the employed population of the total active population, labor productivity, etc.) we cannot raise the issue of high incomes with regard to the pension system. But not only!

We cannot deny the existing social policy concerns on pensions and other social security rights, but we can not even say that we belong to a welfare state as long as the poverty threshold exceeds the guaranteed minimum annual pension (for example, in 2015 the poverty line according to INSSE was 6159 lei / person, and the minimum guaranteed annual pension was 400 lei \* 12 months = 4800 lei).

The third area of social policies, which was analyzed, focused on social assistance and family policies. In a careful analysis, we noticed that social protection actions that are the purpose of social policies are identified with social services and, therefore, we are talking more than a bizarre relationship.

As far as social assistance is concerned, we have a law governing the national system and describing the objectives and principles underpinning it, as far as family policies are concerned, we see that legislation addresses the components of these policies, such as the state child allowance, foster care allowance, child raising allowance, and so forth, but none of the family-related laws specifies the principles of related policies.

Principles, defined as rules of action based on value judgment, serve as a model, regulation or objective. In other words, they serve as guides in choosing the guidelines for public services that have to implement family policies.

The diversity of principles, in one direction and another, inevitably leads to the diversity of objectives, and these in turn lead to a diversity of actions that fall under the responsibility of social services and interfere with other areas of protection social, as well as between them within the same field.

The increase in relative poverty of 23.3% in 2008 to 25.4% in 2014, according to the World Bank calculations, leads us to a paradox. Practically, although significant steps and significant financial efforts have been made to increase the incomes of the population, it is getting poorer due to the effects of the economic crisis that has passed.

The introduction of the concept of "minimum income" which brings together, in the single benefit of social assistance, the three existing financial aids: social aid, child allowance and housing supplement, is only an apparent reduction in the poverty rate.

The alarming increase in single-parent families from year to year involves increased efforts by the state to allocate additional financial sources to help families with income below the poverty line, housing support, raising and educating children, etc. We believe that an increased role in this direction lies with the society as a whole in order to maintain the stability of the families.

Social policies can be seen in the mirror of social services. Regardless of which social benefits/ transfers / benefits and social services we refer to (contributory or non-contributory), these, in terms of economic circuit, involve monetary and/or material flows that cannot be chaotic, they must be quantified and legislated (aspect of taxation), highlighted (accounting aspect) and assumed (social policy aspect). So, just like a real carousel, accounting, taxation, and social politics go into the whirl of public service.

Looking at the statistical data on social and non-contributory and non-insurable or non-contributory social and social benefits and services, we find that the social policy measures that were taken during 2007-2015 (period analyzed by us based on statistical data) generally shows a positive evolution that has contributed to maintaining a decent living standard of the population. The same can be said if we look at how the share of social

security expenditures in total social protection expenditures has evolved.

Regarding the statistical data, naturally the question arises: did the poverty alleviate? The fact that the number of social assistance has been on an upward trend (for example, the number of self-employed who have benefited from social welfare has increased from 73785 in 2011 to 90515 in 2015), we cannot support an affirmative answer, as there are no impact analyzes to measure the effect of social policies on poverty reduction.

We asked ourselves "Why doesn't the state do more to alleviate poverty?" Looking for an answer, we came to the conclusion that our economy is based on an inverted pyramid, which leads us to express the view that priority should be given to job growth.

## **B. OWN CONTRIBUTIONS**

Referring to the proposed research objectives, we have asked a series of questions whose answer allows us to identify the own contributions brought by the study, which briefly refers to:

- clarification of some theoretical aspects related to the definition and evolution of the concept of public services, to the social need as a factor for the emergence and diversification of services, the characteristics and typology of the public services (Chapter 1);
- the analysis of the relations established between the electorate - public service users, on the one hand, and on the other hand with the service providers (civil servants or private/ public operators) (Chapter 1);
- conducting an online survey on the satisfaction of citizens from different regions of the country, in relation to the services provided by local administrations and their quality (Chapter 1);
- realization of the dendrogram of the correlation coefficients and the cluster analysis of the answers in the sample (Chapter 1);
- analysis of paradigm changes in accounting to answer two questions: accounting is a service or service; outsourcing of accounting follows the principle of outsourcing the accounting service or is it a pro-bono activity? (Chapter 2);
- the comparative accounting evidenced (both at the local administration level and at the level of the contract partner) of the relationship between accounting as a management tool and public services performed on a contract basis vs. public services performed on own accounting (Chapter 2);
- analysis of the link between public services and taxation and the composition of the "tax triangle" which shows us the directions of action given that: public services help taxation, support taxation and generate taxation (Chapter 3);
- analysis of the effect of tax regionalization (Chapter 3);
- clarification of some aspects regarding local taxes and duties, who are the taxpayers and the double hypostasis of the public services, the taxpayer and taxpayer (Chapter 3);
- approaching transfer pricing (Chapter 3);
- address the concepts of social policy, social security, social

- dialogue and social service (Chapter 4);
- analysis of economic and social indicators, in the national and European context, on the contribution of social policies to the welfare state formation in Romania (chapter 4);
- applying the score method to position Romania in the EU hierarchy in terms of economic growth (Chapter 4);
- describing the fields of social policies and investigating them with the help of statistical research (Chapter 4);
- revealing social services as a mirror of social policies and their complementarity with accounting and taxation using statistical research and descriptive analysis (Chapter 4);

### **C. FURTHER PURSUIT**

Research on the one-to-one relationship between the triad of accounting, taxation, social policies and public services is not intended to be exhaustive, but can continue through a deeper insight into the issue, or through another vision that can surprise a new still undetected side.

Due to the fact that the field is very large and dynamic, dealing with an interpenetration of notions and concepts attributable to many areas of research, we are convinced that this paper is a starting point for further approaches.



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