

CARMEN GABRIELA SIRBU:

„STRATEGIES OF INCREASING THE COMPETITIVENESS BASED ON COSTS ANALYSIS”

Although the strategies of increasing the competitiveness, based on costs analysis, represent a subject which is frequently approachable by economists over different complexity levels; in the present application, we detect, despite the title given, an absolute novelty, precisely the strategies established within the content of this book, refer to a domain, not easily accessible to each and every specialist in economical analysis field. It is about fluvial transport on Danube, subject that with no doubt implies certain specificity, in report with the maritime transport. And the difficulty does not refer strictly to the method itself, but, most often to the almost total absence of a specialized bibliography, without which, the researcher is forced to perform, from the very beginning a true pioneering mission. Nevertheless, achieving the paper implied a high degree of difficulty due to the absence, from within the fluvial units of a strict accounting management, compatible with the respective field as well as with the challenge assumed by the author.



Her experienced training, covering multiple sectors of economy, study of recording documents afferent to the fluvial transport services, performed by different operators of the moment, consulting different pre-existent works, having a certain similitude in terms of approaching manner, but especially the technical-professional intuition, which the author seems to never lack, if we judge upon the previously published works, but also derived from her scientific interpretations, proved during the communication sessions sustained in international conferences, symposiums and other such reference manifestations, made that the final part of this investigative-interpretative exertion, to be a positive one, highly appreciated by notorious specialists, well known within the academic environment which characterizes the post Decembrist stage, registered in the social economic development of the country.

We can assess, above all, that the author, in her scientific demarche, proved, in the first place to be extremely tenacious, courageous and having a high amount of imagination in choosing and interpreting facts, as activating for more than two years for a fluvial transport service performer, until the subtleties of the field from terms to technologies, clearly revealed, becoming even familiar through their reasoning.

Structured on six chapters, the piece of work starts obviously with a short historical preamble regarding the fluvial transports and harbour services performing activities, explicitly underlying their importance over the periods of time. Therefore, the author has the possibility of correlating the evolution of the two components of the naval activity with the development of the manufacturing within the area. It is highlighted in the first place on one hand, that the fluvial transports, as well as harbour service performing, represent the means of purchasing raw materials and materials, of the riparian cities, and on the other hand, the means by which, finite products, especially those assigned for export, reach the consumers and users segment. There are also underlined indeed a number of consequences derived from the progress of the harbour and transport activities, as those related to pollution and consumption of the limited resources.

The author, considering the growth registered by naval transports, underlines the fact that both, over the International as well as on European market, the legislation leads to an optimized access to the useful means of developing trade in order to convey through the goods within the traditional communication routes. In the same time the author determines with a remarkable professional intuition the place of the fluvial transport services and harbour services performing actions within the third party sector and of the transport unitary system.

The second chapter is dedicated entirely to the description of the costs informational system within company's management, as well as to detailing the role which the financial and accounting information have in performing an economical-financial analysis as insightful as possible, revealing the influence of these indicators upon the managerial decisions from the company. Being governed by the principle of a perfect procedural symmetry, Carmen **Gabriela Sirbu**, analysis at the end of the chapter, the costs informational system from the fluvial transport and harbour service performing units, determining both the strongest and the weakest points within. By far the most interesting are the conclusions of the **Nomenclature for the administration accounting**, where, in a realistic vision, enumerates for each type of performed services, the direct afferent costs, their suppliers and means of allotting the indirect costs, respectively, the ratio per each type of indirect costs within the field that characterizes the author.

Nevertheless, focusing upon the importance of the production cost as company's management tool, the author presents in the third chapter the means used in measuring the economic indicator present equally in the fluvial transport as well as in the harbour services of the company. It is prepared thus the field for performing a pertinent **diagnosis analysis**, after which, an entire chapter (the forth within the paper) is dedicated to **diagnosis** and its role in the scientific management of the company. It is therefore underlined the fact that by diagnosis the decisional factors are given a realistic vision upon the economic situation within any company, which is ensured a real premises in formulating a rectification or a business liquidation plan.

The next chapter, (respectively the fifth) is in fact a case study referring to the **diagnosis analysis** of the costs incurred by a fluvial transport company and harbour services one, under a continuous degradation process. Based on the diagnosis, an improvement strategy of the activities, which constitute the object of that particular company, is drawn. In choosing the working methods, **Carmen Gabriela Sirbu** considered several factors, among which we mention: the relevance of the conclusions in drawing up an adequate plan of economical improvement, demonstrating the existent deficiencies within the informational level and the limitations of each and every method and technique used. Significantly is the fact that the **diagnosis** was based on company's financial situation (over the last five years), as well as on administration accounting documents. In order to obtain a realistic result, dates have been updated considering the inflation rate, and the comparisons were made in terms of 2005 prices.

Within the last chapter, number six, the author formulates pertinent conclusions and proposes safe improving strategies for the analysed company, revealing on clear demonstration basis, both the strongest as the weakest points. As a matter of fact, the unmistakable originality of the paper consists in proposals related to the optimization of the activities developed in a fluvial transport and harbour services company, by enlarging the working capacities, based on last generation equipments and of course, by revamping a berth so as to maximize the volume of handled goods, all above under a global contextual prospect, of implicating an optimum direct production personnel and with respect to a best possible investment in direct productive fixed assets. Fact, absolutely notable, the paper finishes under the sign of tonic conclusions, generated by the new previsions under the light of the proposal vehiculated by **Carmen Gabriela Sirbu**, on the grounds of the analysis performed with absolute confidence in the reliability of the methods applied. In the end, it is worth mentioning the elegance of the style, and last but not the least, the logic under which the entire demonstration of the analytical demarche of the paper is developed, having all premises to be a supreme success.

Assistant Professor PhD Coriolan PAUNESCU