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# Foreword

Welcome to the Journal of Information Systems & Operations Management (ISSN 1843-4711; IDB indexation: ProQuest, REPEC, QBE, EBSCO, COPERNICUS). This journal is an open access journal published two times a year by the Romanian-American University.

The published articles focus on IT&C and belong to national and international researchers, professors who want to share their results of research, to share ideas, to speak about their expertise and Ph.D. students who want to improve their knowledge, to present their emerging doctoral research.

Being a challenging and a favorable medium for scientific discussions, all the issues of the journal contain articles dealing with current issues from *computer science, economics, management, IT&C*, etc. Furthermore, JISOM encourages the cross-disciplinary research of national and international researchers and welcomes the contributions which give a special “touch and flavor” to the mentioned fields. Each article undergoes a double-blind review from an internationally and nationally recognized pool of reviewers.

JISOM thanks all the authors who contributed to this journal by submitting their work to be published, and also thanks to all reviewers who helped and spared their valuable time in reviewing and evaluating the manuscripts.

Last but not least, JISOM aims at being one of the distinguished journals in the mentioned fields.

Looking forward to receiving your contributions,

Best Wishes

Virgil Chichernea, Ph.D.

Editor-in-Chief

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## IMPACT OF ERP ON PERFORMANCE OF ALBANIAN COMPANIES; A FACTORIAL ANALYSIS

Rezarta Shkurti (Perri)<sup>1</sup>

Anisa Mbreshtani<sup>2</sup>

Enkela Maloku<sup>3</sup>

### ABSTRACT

*Nowadays companies are shifting their attention towards flexibility, savings and efficiency in order to win or to survive in the market. Sound Accounting Information Systems (AIS) are considered to be a critical factor for success that enables companies to gain competitive advantages and to perform business reengineering. Investments in AIS, specifically in ERP systems may be considerable because they require money, time, effort and personnel changes in the organization; therefore a careful analysis of their impact on the business performance should be made. Albania is a country with not a very long experience in the market economy, but nevertheless the manual AIS already belong to the past. In this paper we analyze the importance of ERP on the overall business performance. Through factorial analysis we study the most important factors for the success of the ERP. We find that three are the most important factors for the success of ERP, the Quality and flexibility of the system, Cost-efficiency of the system and the Quality of produced output. We also study the degree of impact of these factors depending on the size of the business. We find that the first factor has a low impact on small entities and a big impact for the large entities. While the second factor has not a clear impact (neither low, nor large) for the small entities but a large impact for the big business and the third factor has a low impact on the small/medium entities and a high impact on the large entities.*

**Keywords:** AIS, Business performance, Factor analysis

**JEL Classifications:** M41

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## INTEGRATION OF ENTREPRENEURSHIP WITH ICT COMPETENCIES INTO HIGHER EDUCATION INSTITUTIONS CURRICULA: A PROPOSAL

Daniela Alexandra Crişan<sup>1</sup>

Alin Cristian Joiţa<sup>2</sup>

Hans Zwaga<sup>3</sup>

Mihai Sebea<sup>4</sup>

### ABSTRACT

*Entrepreneurship is a key driver of today's economy. This observation emphasizes the necessity of assuring of an adequate entrepreneurship education on the labour market. The role of this educational strand is to educate students in order to understand the activity of entrepreneurship, to develop their entrepreneurial meaning attitudes and intention to lead a business. One important aspect of students' entrepreneurial preparation refers to the competencies in Information and Communication Technologies (ICT) that must be shaped in accordance with the specificity of the 21st century digital economy. This paper shapes the framework of an Entrepreneurship Curriculum, emphasizing the importance of the ICT component. Ten subjects are proposed, along with their generic and specific competencies. This work is part of the results developed through the program „Designing a Curriculum for Entrepreneurship: a case-workshop of a Community of Creation”, organized by Kemi-Tornio University of Applied Sciences.*

**Keywords:** Entrepreneurship, Entrepreneurship educational program, ICT competencies

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**PERSONAL PERFORMANCE EVALUATION ANALYSIS FOR THE  
CORPORATE GOVERNANCE CODE IMPLEMENTING**

*Costel Ceocea<sup>1</sup>  
Dragos Cazacu<sup>2</sup>*

**ABSTRACT**

*The authors proposes in this column a brief overview of the concept of a fully designed software application that aims to implement the Personnel evaluation at all levels of medium- large financial investment company or investment fund.*

*Here they are stressing the importance and the details with the help of concrete formulas and algorithms of the state of the art technology and concepts on how to assess personnel of the Investment Funds in practice and what the benefit of challenges of this aplication implementation might be.*

**Key Words: Corporate Governance Principles; Management and Organizational Performance Evaluation; Scoring Assessment; Performance Indicators; Corporate and Personnel Performance Assessment**

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## VOTING-BASED LAYOUT ANALYSIS

Costin-Anton Boiangiu<sup>1</sup>  
Paul Boglis<sup>2</sup>  
Georgiana Simion<sup>3</sup>  
Radu Ioanitu<sup>4</sup>

### ABSTRACT

*As a part of the Computer Vision domain, layout analysis is the process through which the regions of interest from a document available as an image are being classified. A scanned file could be an example of such a document. The components of the layout analysis process are: the geometrical analysis and the logical layout.*

*The geometrical analysis involves the detection and labeling of differing regions or blocks of the image as being text, illustration, mathematic symbols, tables etc.*

*The logical layout refers to the detecting of the logical role that various regions have in the document (titles, footnotes, etc.).*

*The layout analysis process is intended to be performed before the document is sent or the OCR engine but it can also be used to identify copies of the same document or for indexing documents by structure. This paper presents an approach to analyze the layout based on a voting scheme, thus combining a series of algorithms and using weighted, majority and unanimous votes, with the purpose of increasing the accuracy of the results.*

**KEYWORDS:** OCR, layout analysis, voting system, X-Y cut, whitespace cover, smearing, Voronoi diagrams, image segmentation

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**WEB OPERATIONS MANAGEMENT: A WEB-BASED DECISION SUPPORT SYSTEMS FOR CONCRET TRANSPORTATION IN INDUSTRIAL ARE OF THE SMART CITY**

Virgil Chichernea<sup>1</sup>  
Dragos-Paul Pop<sup>2</sup>

**ABSTRACT**

*On-line transport and communication activities make up for a significant part of total activities cost that are undertaken inside a Smart City. This is why, lately, a series of research activities have been developed with remarkable results, dedicated to methods and techniques for planning transport inside smart cities. These methods are based on multicriterial mathematical models and web collaborative systems that have the reduction of the costs stated above as primary objective. Decision Support System with WEB support (Web-based DSS) offer managers (from all levels: strategic, tactical, operational and real-time) access to these planning techniques and methods via the Internet through web browsers. This article presents an operational planning solution that offers a Web-based DSS as support to managers from the operational and real-time levels. These managers work with the DSS to plan transport of concrete and construction materials in an industrial construction area from a smart city. This type of DSS is used for both operational planning (days and work shifts) for cement transport and for accounting issues, tracking work results and supply of useful information in real-time to managers from all level. The software is open-source and can be utilized / adapted to transport planning inside industrial areas of smart cities.*

**Keywords: transport; collaborative systems; decision support systems; cement providers; web-based DSS.**

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## OBJECT LOCALIZATION USING KINECT

Irina Mocanu<sup>1</sup>  
Iulius Curt<sup>2</sup>

### ABSTRACT

*Ambient intelligence is an emergent topic today and it involves scene understanding and object recognition. Because for scene understanding the position of objects is needed, a binary classification that decides if an object is present or not in the scene is not sufficient. The present paper proposes a system for localization of objects by a 3D bounding box. This is achieved by augmenting the 2D location, extracted using a sliding-window-based method, with 3D information acquired from a stereo-camera. While the sliding window is very computationally intensive, a branch-and-bound approach is used, which reduces the processing time, typically running in sub linear time, without discarding the optimality guarantee. An SVM is employed for classification purposes based on the bag-of-visual-word representation to obtain discrimination between object classes. The system is tested on real-world objects using a Microsoft Kinect sensor.*

**Keywords:** 3D, branch-and-bound, localization, SVM, bag-of-visual-word, stereo-vision

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**METHODS AND EXPERIMENTS REGARDING LEARNING FUZZY  
COGNITIVE MAPS (FCM) WEIGHTS USED IN FUPOL <sup>1</sup>**

*Maria Moise<sup>2</sup>  
Victor Popa<sup>3</sup>*

**ABSTRACT**

*In order to develop a suitable method for computing Fuzzy Cognitive Maps (FCM) weights in FUPOL project, we compare two methods for computing FCM weights using as historical data the data obtained by simulating a simple FCM model. First method Least Square Error (LSE) is based on optimization formalism, the second method Adaptive Neuro Fuzzy System (ANFIS) combines Fuzzy Inference Systems with the optimization approach. Based on this comparison, we can decide if ANFIS method can be used alone or it is necessary to combine it with other methods.*

**Keywords: FCM, LSE, Identical function, Sigmoid function, Tanh function, ANFIS.**

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<sup>1</sup>FUPOL project ([www.fupol.eu](http://www.fupol.eu)) is a research project, financed by FP7.

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**DESCRIPTION OF THE BUSINESS SIMULATION PROCESS USING THE  
SOLVER ANALYSIS TOOL**

*Beatrice Sion<sup>1</sup>  
Cezar Mihalcescu<sup>2</sup>*

**ABSTRACT**

*Simulation is the process of creating a model of a real system and experiments using this model are made, in order to understand the system's behaviour and/or evaluate the different strategies for the analyzed system.*

*To illustrate how to perform a simulation, the analysis tool SOLVER was chosen as an analysis instrument and the real system selected was a restaurant that wants to maximize profits in a normal week, considering the supply, the available food, the held quantities and the number of the chefs.*

**Key words: simulation, solver, analysis tool, business**

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## **REVERSIBLE COLOR TO GRAYSCALE CONVERSION**

*Cristian Ungureanu<sup>1</sup>*

*Andrei Tigora<sup>2</sup>*

*Ion Bucur<sup>3</sup>*

*Mihai Zaharescu<sup>4</sup>*

### **ABSTRACT**

*This article presents an algorithm for conversion of color images into grayscale ones, together with a codification schema which allows the reconstruction of color images. Two versions of the image recoloring are described.*

**KEYWORDS:** image conversion, image reconstruction, grayscale, color

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**SOFTWARE USED FOR TESTING AND EXAMINATION WITHIN AN  
ACADEMIC CAMPUS**

*Iordache Ana Maria Mihaela<sup>1</sup>*

**ABSTRACT**

*This paper treats the problem of education named the management of testing a learning formation using the computer. With the development of information technology, it was gradually introduced in the process of teaching - assessment the modern computing resources, such as computers, pads, scanners, working in the virtual environment. In this way it was developed the concept of e-learning and online assessment. This concept is known as e-testing. In this article it is shown the way of working with the ExamView Suite software for management of testing a class of students.*

**Key words: e-testing, e-assessment, ExamView Test Generator, ExamView Test Manager, ExamView Player, e-learning.**

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**SEO CODING GUIDELINES FOR A RELIABLE ATTRACTION OF VISITORS  
TO RELEVANT WEB CONTENT**

*Gabriel Eugen Garais<sup>1</sup>*

**ABSTRACT**

*The content of a web page must be relevant for its type and area of subject. If a web page has more subjects treated as important on a single page then the web page's importance for a specific subject will be diluted. So the first thing when starting editing a new web page is to wisely choose a specific subject to write about.*

**Keywords: HTML, Tags, shared vocabularies, web semantics, RSS**

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## ACCOUNTING POLICIES VERSUS THE ENTITIES' RESULT. HISTORICAL COST AND FAIR VALUE

Alice Țință<sup>1</sup>

### ABSTRACT

*The debate on accounting regulations responsibility IFRS/US GAAP that accelerate the financial crisis is technical and political. On a technical level the debate refers to the perimeter applied for fair value and its estimation methods. The whole process of revising accounting regulations on an international level wants to create a set of global accounting system capable to ensure comparison and quality to accounting information, thus eliminating creativity from accounting information supplied by financial statements.*

*Today's accounting has to be kept according to a recognized set of international rules adopted at national level. The need for international recognition derives from social and economic globalization in which we live today, and national adoption is necessary due to differences in social, cultural and economic relations between countries of the world. Naming the set of internationally accepted standards is the Standards and their main content is based on a number of general principles.*

*This article started from the idea that International Accounting and Financial Reporting Standards have had a major impact over the accounting world. Accounting laws of Continental Europe (especially France) centered on historical cost, are in opposition to IFRS towards fair value. If accounting is based on historical cost we can say that excess of prudence leads to inaction. On the other hand the Anglo-Saxon accounting system is based on fair value that looks for a quick profit and to help investors.*

**Keywords:** accounting policies, fair value, historical cost, global result, financial statements, performance.

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**RISK MANAGEMENT IN CITIZEN ORIENTED INNOVATIVE SOFTWARE DEVELOPMENT PROJECTS**

*Emanuel Herteliu<sup>1</sup>  
Mihai Liviu Despa<sup>2</sup>*

**ABSTRACT**

*This paper tackles the subject of risk management in the specific context of citizen oriented innovative software development projects. Research hypotheses are enunciated. Research standards and methodology are defined. Using data collected from specialized scientific literature, the risk management issue is highlighted as an important aspect of fighting software development projects failure. Methods for identifying risk in innovative software development projects are submitted for debate. Risk patterns in citizen oriented applications are identified. Risk assessing tools are depicted and illustrated using a real life software development project's data. Measuring risk is also performed in the context of an actual software development project. Risk monitoring procedures are submitted for analysis. Research hypotheses are validated. Research conclusions are formulated based on the facts, information, data, theories and results showcased throughout the article.*

**Keywords:** software development, risk management, quality metrics, innovation

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**RISK MANAGEMENT AN IMPORTANT TOOL IN ICT SME'S IN ROMANIA**

*Alexandra Irina Dănciulescu<sup>1</sup>*

**ABSTRACT**

*This paper wants to bring to attention the importance of risks and their management in today's economic crisis. The sector presented is the IT& C, especially software, because Romania had a growth in this area for a few years but beginning the crisis this segment in economy had known a serious decrease.*

*In spite of international economic improvement, Romania still is not at her best, there for needing strategies for amendment.*

*Risks exist in everyday life and much more in an economy that is fragile and still developing. Thus, providing the tools necessary for managing risks will make us better understand how to avoid or improve the effects of risk on economy.*

**Keywords: risk management, IT industry, software, business, global crisis, ERM.**

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## MANAGING WEB-BASED RESOURCES FOR TRANSLATOR TRAINING IN THE E-LEARNING CONTEXT

Roxana Ștefania Bîrsanu<sup>1</sup>

### ABSTRACT

*During the last decades, translation studies have managed to impose the right consideration of translation not only as a process/product, but also as a profession in its own right, with all the consequences deriving from it. In this technical and information age, translators rely extensively on the resources and tools made available online, precisely due to their convenience translated into the time spent searching for data (the information is only a click away), a plethora of parallel texts which are readily available, interaction and feedback (translation blogs and forums where professionals share opinions and information), and reliability, although this is an issue which may give rise to debate. This paper aims to take a closer look at how these resources can be fully exploited in translator training, and at the twofold possible application of the internet in this field: one the one hand, as a very useful provider of translation instruments, and on the other hand, as a potentially inexhaustible source of information, both linguistic and/or cultural.*

**Keywords:** translator training; web-based resources; translation skills; information sources.

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## **THE IMPACT OF ICT ON INNOVATION PERFORMANCE IN EUROPE. CASE OF ROMANIA**

*Ana-Maria Preda<sup>1</sup>  
Daniela Alexandra Crisan<sup>2</sup>  
Justina Lavinia Stanica<sup>3</sup>*

### **ABSTRACT**

*The aim of this paper is to analyze the impact of Information and Communication Technologies (ICT) on the innovation performance of the European Union (EU) countries. We have used two composite indicators to measure the Innovation performance and the ICT performance of each of the EU-28 countries: the Summary Innovation Index (SII) – created on the initiative of the European Commission and computed yearly since 2001 – and the Networked Readiness Index (NRI) – created by the World Economic Forum, in collaboration with INSEAD, and published yearly since 2002. Using unifactorial linear regressions, we have modeled the relationship between SII and NRI at country level, respectively, between SII and each of the four subindexes of NRI. We've deepened our analysis for the case of Romania, in order to find effective ways to foster innovation through ICT.*

**Keywords: ICT, innovation performance, Summary Innovation Index (SII), Networked Readiness Index (NRI)**

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**THE INFLUENCE OF THE ACCOUNTING TREATMENT OF PROPERTY ON AN ENTITY'S RESULT**

*Marilena-Roxana Zuca<sup>1</sup>*

**ABSTRACT**

*The role of the financial statements is to offer useful financial information to users in making decisions. They can meet this role only in relation with those objectives which can be clearly quantified as value and quantity measures.*

*One of the requirements to ensure the comparability of the financial information is for users to have information regarding the accounting policies and their change.*

*Although, the production of financial information occurs in a regulated environment, it is noticed that, profiting from the flexibility of the accounting rules, many companies correct the result, procedure consider legal.*

*It is difficult to choose the most relevant policy out of the multitude provided by the International Accounting Standards.*

**Key words: property, cost, initial recording, reevaluation**

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