

**Decizie de indexare a faptei de plagiat la poziția
00356 / 5.01.2017
și pentru admitere la publicare în volum tipărit**

care se bazează pe:

A. Nota de constatare și confirmare a indiciilor de plagiat prin fișa suspiciunii inclusă în decizie.

Fișa suspiciunii de plagiat / Sheet of plagiarism's suspicion	
Opera suspicionată (OS) Suspicious work	Opera autentică (OA) Authentic work
OS	ROȘCA, Ion Gh., NĂSTASE, Pavel, MIHAI, Florin. Information Systems Audit for University Governance in Bucharest Academy of Economic Studies. <i>Informatica Economică</i> 14(1). p.21-31. 2010.
OA	Unit EI, Britain G. Corporate governance: The new strategic imperative. Economist Intelligence Unit; p.1-25. 2002. Available at: graphics.eiu.com/files/ad_pdfs/KPMG_final.pdf . [Accessed: Jan 5, 2017].
Incidența minimă a suspiciunii / Minimum incidence of suspicion	
p.29: 32s –p.30: 03s	p.02:01 – p.02:00
Fișa întocmită pentru includerea suspiciunii în Indexul Operelor Plagiate în România de la Sheet drawn up for including the suspicion in the Index of Plagiarized Works in Romania at www.plagiate.ro	

Notă: Prin „p.72:00” se înțelege paragraful care se termină la finele pag.72. Notăția „p.00:00” semnifică până la ultima pagină a capitolului curent, în întregime de la punctul inițial al preluării.

Note: By „p.72:00” one understands the text ending with the end of the page 72. By „p.00:00” one understands the taking over from the initial point till the last page of the current chapter, entirely.

B. Fișa de argumentare a calificării de plagiat alăturată, fișă care la rândul său este parte a deciziei.

Echipa Indexului Operelor Plagiate în România

Fișa de argumentare a calificării

Nr. crt.	Descrierea situației care este încadrată drept plagiat	Se confirmă
1.	Preluarea identică a unor pasaje (piese de creație de tip text) dintr-o operă autentică publicată, fără precizarea întinderii și menționarea provenienței și însușirea acestora într-o lucrare ulterioară celei autentice.	✓
2.	Preluarea a unor pasaje (piese de creație de tip text) dintr-o operă autentică publicată, care sunt rezumate ale unor opere anterioare operei autentice, fără precizarea întinderii și menționarea provenienței și însușirea acestora într-o lucrare ulterioară celei autentice.	
3.	Preluarea identică a unor figuri (piese de creație de tip grafic) dintr-o operă autentică publicată, fără menționarea provenienței și însușirea acestora într-o lucrare ulterioară celei autentice.	
4.	Preluarea identică a unor tabele (piese de creație de tip structură de informație) dintr-o operă autentică publicată, fără menționarea provenienței și însușirea acestora într-o lucrare ulterioară celei autentice.	
5.	Republicarea unei opere anterioare publicate, prin includerea unui nou autor sau de noi autori fără contribuție explicită în lista de autori	
6.	Republicarea unei opere anterioare publicate, prin excluderea unui autor sau a unor autori din lista inițială de autori.	
7.	Preluarea identică de pasaje (piese de creație) dintr-o operă autentică publicată, fără precizarea întinderii și menționarea provenienței, fără nici o intervenție personală care să justifice exemplificarea sau critica prin aportul creator al autorului care preia și însușirea acestora într-o lucrare ulterioară celei autentice.	✓
8.	Preluarea identică de figuri sau reprezentări grafice (piese de creație de tip grafic) dintr-o operă autentică publicată, fără menționarea provenienței, fără nici o intervenție care să justifice exemplificarea sau critica prin aportul creator al autorului care preia și însușirea acestora într-o lucrare ulterioară celei autentice.	
9.	Preluarea identică de tabele (piese de creație de tip structură de informație) dintr-o operă autentică publicată, fără menționarea provenienței, fără nici o intervenție care să justifice exemplificarea sau critica prin aportul creator al autorului care preia și însușirea acestora într-o lucrare ulterioară celei autentice.	
10.	Preluarea identică a unor fragmente de demonstrație sau de deducere a unor relații matematice care nu se justifică în regăsirea unei relații matematice finale necesare aplicării efective dintr-o operă autentică publicată, fără menționarea provenienței, fără nici o intervenție care să justifice exemplificarea sau critica prin aportul creator al autorului care preia și însușirea acestora într-o lucrare ulterioară celei autentice.	
11.	Preluarea identică a textului (piese de creație de tip text) unei lucrări publicate anterior sau simultan, cu același titlu sau cu titlu similar, de un același autor / un același grup de autori în publicații sau edituri diferite.	
12.	Preluarea identică de pasaje (piese de creație de tip text) ale unui cuvânt înainte sau ale unei prefețe care se referă la două opere, diferite, publicate în două momente diferite de timp.	

Notă:

a) Prin „proveniență” se înțelege informația din care se pot identifica cel puțin numele autorului / autorilor, titlul operei, anul apariției.

b) Plagiatul este definit prin textul legii¹.

„...plagiatul – expunerea într-o operă scrisă sau o comunicare orală, inclusiv în format electronic, a unor texte, idei, demonstrații, date, ipoteze, teorii, rezultate ori metode științifice extrase din opere scrise, inclusiv în format electronic, ale altor autori, fără a menționa acest lucru și fără a face trimitere la operele originale...”.

Tehnic, plagiatul are la bază conceptul de **piesă de creație** care²:

„...este un element de comunicare prezentat în formă scrisă, ca text, imagine sau combinat, care posedă un subiect, o organizare sau o construcție logică și de argumentare care presupune niște premise, un raționament și o concluzie. Piesa de creație presupune în mod necesar o formă de exprimare specifică unei persoane. Piesa de creație se poate asocia cu întreaga operă autentică sau cu o parte a acesteia...”

cu care se poate face identificarea operei plagiate sau suspicioane de plagiat³:

„...O operă de creație se găsește în poziția de operă plagiată sau operă suspicioasă de plagiat în raport cu o altă operă considerată autentică dacă:

- i) Cele două opere tratează același subiect sau subiecte înrudite.
- ii) Opera autentică a fost făcută publică anterior operei suspicioase.
- iii) Cele două opere conțin piese de creație identificabile comune care posedă, fiecare în parte, un subiect și o formă de prezentare bine definită.
- iv) Pentru piesele de creație comune, adică prezente în opera autentică și în opera suspicioasă, nu există o menționare explicită a provenienței. Menționarea provenienței se face printr-o citare care permite identificarea piesei de creație preluate din opera autentică.
- v) Simpla menționare a titlului unei opere autentice într-un capitol de bibliografie sau similar acestuia fără delimitarea întinderii preluării nu este de natură să evite punerea în discuție a suspiciunii de plagiat.
- vi) Piesele de creație preluate din opera autentică se utilizează la construcții realizate prin juxtapunere fără ca acestea să fie tratate de autorul operei suspicioase prin poziția sa explicită.
- vii) În opera suspicioasă se identifică un fir sau mai multe fire logice de argumentare și tratare care leagă aceleași premise cu aceleași concluzii ca în opera autentică...”

¹ Legea nr. 206/2004 privind buna conduită în cercetarea științifică, dezvoltarea tehnologică și inovare, publicată în Monitorul Oficial al României, Partea I, nr. 505 din 4 iunie 2004

² ISOC, D. Ghid de acțiune împotriva plagiatului: bună-conduită, prevenire, combatere. Cluj-Napoca: Ecou Transilvan, 2012.

³ ISOC, D. Prevenitor de plagiat. Cluj-Napoca: Ecou Transilvan, 2014.

Information Systems Audit for University Governance in Bucharest Academy of Economic Studies

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Today's successful audit leaders never lose sight of the importance of continually assessing and improving the organizations' university governance structure. Focusing on small and large mission, and using practical exercises and individual activities, the auditors will help gain the skills necessary to review and improve university governance structure, while developing techniques to assess risk management activities. Attendees will leave with an understanding of legal and regulatory guidelines as they pertain to university governance and discuss in-depth issues such as business ethics, transparency and disclosure, IT governance and university risks management. Identification, evaluation and management of university risks, is an important element of the university governance system. Today, the Bucharest Academy of Economic Studies is in a complex process to realize a university governance integrate information system. In context of this paperwork there are presented the main aspects for developing and implementing in actual phase information systems audit, to recognize the risks and establish the necessary measures to eliminate them.

Keywords: *University Governance, IT Governance, IS Audit, Risks Management, Performance*

1 Introduction

At the world level, from the analysis of the main classification in higher education, it results that the performance universities are those that became entrepreneurial universities. These universities apply the concept of university governance, assume from business domain, where is known as corporate governance.

As it is define by different entities, **university governance** is the set of processes, customs, policies, laws, and departments affecting the way a university is directed, administered or controlled. University governance also includes the relationships among the many stakeholders involved and the goals for which the entity is governed. The principal stakeholders are the shareholders, management, and the board of directors. Other stakeholders include employees, customers, creditors, suppliers, students, professors, regulators, and the community at large. The overriding objective of the university should be to optimize over time the returns to its shareholders. Where other considerations affect this objective, they should be clearly stated and disclosed. To achieve this objective, the university should endeavor to ensure the long-term viability of its business, and to manage effectively its relationships with stakeholders. [1] Many universities viewed business ethics only in terms of administrative compliance with legal

standards and adherence to internal rules and regulations. Today the situation is different. Attention to business ethics is on the rise across the world and many entities realize that in order to succeed, they must earn the respect and confidence of their customers. Like never before, universities are being asked, encouraged and prodded to improve their business practices to emphasize legal and ethical behavior. Universities alike are being held increasingly accountable for their actions, as demand grows for higher standards of social responsibility.

Nevertheless, Information Technology Governance (IT Governance) [10] is the difference between success and failure in today's high technology environment and it is an important part of the university governance. Regulators, students and professors are increasingly concerned about the proper use of information and particularly personal data. Many organizations are identifying information as an area of their operation that needs to be protected through university governance plans as part of their system of internal control [7].

IT governance focuses on IT systems and their performance and risk management. It is a core resource to help those responsible for university governance and IT management generally to understand, direct and manage the IT governance

Analyzing the partial risks, it results a general risk level of 1.93. The low level of the risk from the entire university is because the management by implementing control measures to reduce the IT risks and/or elaborate some different measures to minimize the impact of the threats and vulnerabilities of the system.

Because the risks values were low as average, there is no necessary a general reorganization, but just in areas where the risk is higher than 1.93 (*considering being materiality level, if this would be calculated just from risks*), the general risk value of the university:

4. Extended Network: the risk level is 2.15 and it is a medium risk

5. Local Area Network (LAN): the risk is medium, as 2.34

8. IT Production Environment: the medium risk 2.25

9. Application Security: the risk is 3.15 - high risk

10. Security of Application Projects and Developments: the risk is 2.77 medium

11. Work Environment: the risk 2.08 medium

12. Legal and Regulatory: the risk is high 3.43.

The exact proposal to reorganized will be elaborate in the future study as in this paperwork there are presented a few general conclusions.

6 Conclusions

To improve university governance it is necessary to:

- *Schedule regular meetings of the non-executive board members from which director and the other executives are excluded.* Non-executives are there to exercise “constructive dissatisfaction” with the management team. They need to discuss collectively and frankly their views about the performance of the executives, the strategic direction of the university and worries about areas where they feel inadequately briefed;
- *Explain fully how discretion has been exercised in compiling the earnings and profit figures.* These are not as cut and dried as many would imagine. Assets such as brands are intangible and with financial practices such as leasing common, a lot of subtle judgments must be made about what goes on or off the balance sheet. It must use disclosure to win trust, not to hide;
- *Initiate a risk-appetite review among non-executives.* At the root of most university failures are ill-judged management decisions on risk. Non-executives need not be risk ex-

perts. But it is paramount that they understand what the university’s appetite for risk is and accept/or reject, any radical shifts;

- *Check that non-executive directors are independent.* Weed out members of the controlling family or former employees who still have links to people in the university. Also raise awareness of “soft” conflicts. Are there payments or privileges such as consultancy contracts, payments to favorite charities or sponsorship of arts events that impair non-executives’ ability to rock the boat?
- *Audit non-executives’ performance and that of the board.* The attendance record of non-executives needs to be discussed and an appraisal made of the range of specialist skills. The board should discuss annually how well it has performed;
- *Broaden and deepen disclosure on university websites and in annual reports.* Websites should have a university governance section containing information such as procedures for getting a motion into a proxy ballot. The level of detail should ideally include the attendance record of non-executives at board meetings. If you have global aspirations, an English-language version must be available [8];
- *Lead by example, reining in a university culture that excuses cheating.* Don’t indulge in sharp practice yourself - others will take this as a green light for them to follow suit. If the university culture has been compromised, or if loose practices on booking revenues and expenditure are sometimes tolerated, it must be taken a few high-profile decisions that signal change;
- *Find a place for the grey and cautious employee alongside the youthful and visionary one.* Hiring thrusting MBAs will skew the culture towards an aggressive, individualist outlook. Balance this with some wiser, if duller heads - people who have seen booms and busts before, value probity and are not in so much of a hurry;
- *Make compensation committees independent.* University executives should be prevented from selling shares in their entity while they head them. Share options should be expensed in established universities - cash-starved start-ups may need to be more flexible;
- *Don’t avoid risk.* No doubt university governance would be a lot simpler if universities were totally risk averse. But in the words of Helmut Maucher, honorary chairman of

Nestlé, "You have to accept risks. Those who avoid them are taking the biggest risk of all." [19]

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CNCSIS in the category B+, indexed in international databases, among them 3 articles are ISI rated. Areas of professional competence are: Technology of databases, Technology of Web applications, Managerial expert systems, Management information systems, Information systems audit, E-learning. He has occupied prestigious positions both academic and administrative such as: vice-dean, dean of faculty, vice-rector. He is an expert accountant, member of the Body of Expert and Licensed Accountants of Romania (CECCAR) and financial auditor,

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