

**Decizie de indexare a faptei de plagiat la poziția  
00357 / 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, and 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	IFC. Corporate Governance - Six Steps. Available: <a href="http://www.globalsepri.org/UploadPhotos/2008912174658307.pdf">http://www.globalsepri.org/UploadPhotos/2008912174658307.pdf</a> . 2006. Last accessed: 4 January, 2017.
Incidența minimă a suspiciunii / Minimum incidence of suspicion	
p.22: 03s – p.23:30s	p.1:01 – p.3:00
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 <a href="http://www.plagiate.ro">www.plagiate.ro</a>	

**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 legii<sup>1</sup>.

„...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** care<sup>2</sup>:

„...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 plagiat<sup>3</sup>:

„...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...”

<sup>1</sup> 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

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

<sup>3</sup> 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

tal IT Support Staff to participate in organization-wide, strategic projects) [18].

## 2 Methodology for university governance

University governance methodology involves at least six steps. This process first introduces the students to university governance. The investment staffs then reviews the student's governance practices and, where necessary, develops a university governance improvement program with the student. Matrices, checklists, and other tools used in this process are tailored for each of the five paradigms (investee university model).

### Step 1: First Impressions

- Form an initial view on whether university governance poses a special risk or a good opportunity for value-added.
- Select the governance paradigm (or combination of paradigms) to be applied to the university.
- Identify, if possible, specific issues that are likely to be priorities and whether there will be need for further resources from the University Governance Unit.

At the earliest practical stage in the project cycle, the investment staff should articulate their first impressions concerning the student's university governance. This will allow:

- the selection of the appropriate paradigm to use with the student.
- the IO to determine if the project requires a University Governance Review (UGR) or a Full University Governance Assessment (UGA).

### Step 2: Student Self-Assessment

- Begin the dialogue with the student and introduce university governance methodology.
- Send the student the appropriate progression matrix and the explanatory note "Why University Governance?"
- Enable students to assess their own governance against the progression matrix.

Before conducts a thorough university governance analysis of the university, the students should carry out its own assessment. This self-assessment not only encourages the student to "buy-in" to the university governance dialogue, but can also act as the first step in own analysis.

### Step 3: University Governance Analysis [6]

- Send the information request list to the student, at least three weeks in advance of the on-site appraisal, so that all the necessary background information can be acquired by the appraisal team prior to the review of the

university's governance. The information request list (and the delivery of responses from the student) should be coordinated with other parts of the investment team's legal and financial information gathering.

- Implement an on-site review of the governance of the university, assessing which approximate "level" is achieved in the five key areas of governance outlined on the progression matrices and clarifying any outstanding issues from the Information Request List.
- Decide whether the student needs to undertake a university governance improvement program. The basic purpose of the university governance review is to acquire understanding about the university, with a view to identifying risk and opportunity and, if necessary, developing an improvement program.

### Step 4: University Governance Improvement Program

- Prepare an analysis of the university's governance, highlighting areas for improvement and making proposals to address governance weaknesses.
- Develop a university governance improvement program with the student that is specifically tailored to the needs of the university.
- Agree with the client on a timetable and methods for the implementation of this program.
- Identify areas where can assist the university in its university governance improvement efforts even after the transaction has taken place.

If the university governance analysis identifies a need for an improvement program for the university, this program will be developed in university with the owners and senior managers of the university. In developing a program, the investment staff can draw upon various university governance resources. In some cases, the program will be comprehensive, covering all five key areas of university governance. In other cases, the program will be more narrowly focused. For example, it will concentrate only on areas where risks or opportunities are identified, such as the board of directors or equitable treatment of shareholders.

### Step 5: Documentation and Implementation

- Draft the operational documentation outlining the agreed improvement program, such as the Term Sheet, Loan Covenants or Shareholders Agreement.
- Decide upon the appropriate degree of legal enforceability of the program and what penalties, if any, are appropriate for the failure

to implement the program.

Identify any need for continuing assistance to the client after the disbursement. To ensure a common understanding of the university governance improvement program and to assign clear accountability for its effective implementation, both the program and the timetable for its implementation should be appropriately documented. There is wide flexibility in the operational documentation that can contribute to this goal, including term sheets, loan covenants, and shareholders agreements.

#### Step 6: Supervision

- Use the *Supervision Checklist* to ensure the continuing adherence to the agreed university governance improvement program.
- Identify the need for further university governance assistance.

The staff responsible for the subsequent supervision of an investment should become well acquainted with the student's university governance improvement program in order to monitor its implementation and identify need for further assistance.

This process is designed to be conducted as an integral part of the appraisal for new investments. However, the methodology is flexible so that it can be adapted to other circumstances, such as supervision of and assistance to existing portfolio university [17].

### 3 Collaborative University Governance in Economic domain

In 2005, at the initiative of managers from AES, there was founding Association of Economic Faculties in Romania (AEFR which is defining AFER). One of the major objectives of this association is to collaborate in management university governance. In this context, it will be presented some particularities regarding collaboration university governance.

Collaboration is required when multiple universities achieve complex goals that are difficult or impossible to attain for an individual one. This collaboration takes place under conditions of incomplete information, uncertainty, and bounded rationality, much of which has been previously studied in economics and artificial intelligence. However, many real world domains are characterized by even greater complexity, including the possibility of unreliable and non-complying collaborators, complex market and incentive frameworks, and complex transaction costs and organizational structures [21].

Collaborative and autonomous university that

plan, negotiate, coordinate, and act under this complexity aims to foster *models of collaboration in distributed systems*, addressing a range of theoretical and practical issues.

The main objectives for Collaborative University Governance are as follows:

- enable collaborative university to *form and follow joint agreements and contracts* in complex organizational and market driven domains.
- develop a *comprehensive contractual formation/maintenance framework* applicable to many application domains.
- build *comprehensive customer lifecycle management* systems for customers, including telecommunication consumers, students, professors and patients.
- deploy *lifecycle management systems in real world applications*, such as telecommunication and smart campuses [2].
- design markets that are adequate for students to act with *incomplete and uncertain information of the behaviour of collaborating departments*.
- the implications of *partial regulation* on the management of contractual relationships and service delivery.
- organizational structures influence *students duties and the distribution/execution of tasks*.
- cope with *collaborators that exhibit unreliable and non-conformant behaviour*, eg where agreements are made but are not always conformed with.
- can *interventions and incentive structures* assist in managing contractual relationships and service delivery.
- assign *transaction costs* to actions in planning, assignment, and execution in organizational structures.
- can transaction costs influence the *social outcome* of the system which is further influenced by the organizational context under which the collaboration takes place.
- can lessons learnt in *game theoretic computation* inform *collaborative* entity settings.
- role does *learning and adaptively* play in building organizational.

Strategic planning is about making conscious choices concerning the key drivers shaping your organization's future. Collaborative Strategies for University helps to improve performance by engaging students, professors, employees, planning strategy, and aligning capacity to reach outstanding results in organizational impact, capabilities,

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,

member of the Chamber of Financial Auditors of Romania (CAFR). At international level he is a member of some prestigious professional associations such as: Information Systems Audit and Control Association (ISACA - <http://www.isaca.org>), International Association for Accounting Education and Research (IAAER - <http://www.iaaer.org>), member of the editorial board of the international journal „International Journal of Accounting and Information Management” (IJAIM), member of the Academy of Economic and Financial Studies and Sciences from France. Since 2010, he is an expert at European Association for Quality Assurance in Higher Education.



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