

STUDIU COMPARATIV PRIVIND TRATAMENTUL CONTABIL ȘI FISCAL AL SALARIILOR ȘI SARCINILOR SOCIALE ÎN ROMÂNIA ȘI PORTUGALIA

COMPARATIVE STUDY OF THE ACCOUNTING AND TAX SYSTEMS OF SALARIES AND SOCIAL TASKS IN ROMANIA AND PORTUGAL

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Abstract: Manpower is a decisive element for any business. There has never been an entity whose work is based only on material resources and technology. The human compound is essential within any organization precisely because we are the only ones able to create and rule techniques and technology. Manpower should not be regarded as simply a factor of production, but as a huge potential of the organization, which gives life and meaning to all the other components.

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