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Erasmus+ Programme – Strategic Partnership  
Project Nr: 2014-1-RO01-KA203-002961

# IO 5. POLICY RECOMMENDATION AND LOBBY REPORT

*Short description:*

	<p>Analyzing the reality, there is easily seen that finance-accounting graduates are hardly employed, the employers motivating the lack of experience. The activities performed within the project aimed to cut the barriers and to facilitate competences to students, future graduates, according to the employers needs. Also there is a need to stimulate this process through Policy recommendation addressed to national and local decision authorities to find out and to apply tools to stimulate the employability policy.</p> <p>Within the project we performed campaigns through workshops in order to make awareness about a better employability of graduates.</p>	
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Analyzing the reality, there is easily seen that finance-accounting graduates are hardly employed, the employers motivating the lack of experience.

Moreover, there can be seen from the EUROSTAT report that the employment rate of the graduates is reduced in some European countries.

### Employment rate of recent graduates

Table 1: Employment rates of recent graduates (aged 20–34) not in education and training, 2015 (\*)  
(%)

	Total	Sex		Education level			Country of birth		
		Male	Female	Upper secondary & post-secondary non-tertiary education (ISCED 2011 levels 3 and 4) — general	Upper secondary & post-secondary non-tertiary education (ISCED 2011 levels 3 and 4) — vocational	Tertiary education (ISCED 2011 levels 5–8)	Reporting country	Other EU-28 Member States	Outside the EU-28
<b>EU-28</b>	76,9	78,6	75,3	61,2	73,0	81,9	77,2	75,9	67,0
Belgium	79,5	78,0	80,9	44,1	75,6	85,3	80,2	78,1	72,8
Bulgaria	74,6	75,2	73,9	46,5	61,5	87,1	74,6	:	:
Czech Republic (*)	82,2	90,3	75,0	85,2	81,5	82,7	82,7	78,5	49,3
Denmark	81,7	85,3	78,1	75,0	81,6	83,8	82,6	78,8	75,6
Germany	90,4	92,1	88,6	63,6	90,0	93,3	91,5	:	:
Estonia	80,6	85,5	76,5	47,2	83,5	86,1	80,7	:	:
Ireland	75,3	75,7	74,9	61,7	59,4	83,4	77,0	68,4	68,8
Greece (*)	45,2	46,4	44,1	32,1	37,5	49,9	45,3	:	43,5
Spain	65,2	65,3	65,2	48,0	57,4	68,7	66,2	60,0	57,4
France	72,3	71,1	73,5	66,3	61,6	79,2	73,1	83,4	60,4
Croatia (*)	62,6	61,8	63,3	:	46,1	76,2	62,2	72,0	66,4
<b>Italy</b>	<b>48,5</b>	<b>51,6</b>	<b>45,6</b>	<b>32,3</b>	<b>42,7</b>	<b>57,5</b>	<b>48,9</b>	<b>50,3</b>	42,5
Cyprus (*) ( )	68,8	67,4	69,8	40,2	70,3	73,6	68,5	74,5	65,9
Latvia	78,8	82,6	75,7	64,3	74,2	84,4	79,5	:	:



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<b>Lithuania</b>	<b>82,1</b>	<b>83,9</b>	<b>80,4</b>	<b>67,2</b>	<b>75,6</b>	<b>88,5</b>	<b>82,1</b>	:	:
Luxembourg ( )	84,7	86,6	82,1	74,8	100,0	89,6	81,6	93,2	76,3
Hungary	80,4	83,1	77,8	68,0	77,3	86,7	80,3	:	:
Malta (²)	95,1	95,8	94,5	92,4	91,2	96,9	95,2	:	91,6
Netherlands	88,2	90,6	86,1	75,2	85,8	90,9	88,7	91,3	80,4
Austria ( )	86,9	87,4	86,4	73,5	84,3	90,3	88,6	83,6	72,4
Poland	77,4	80,3	74,6	63,4	70,0	85,1	77,4	:	:
Portugal	72,2	73,7	70,9	66,0	70,1	75,5	73,0	:	60,7
<b>Romania</b>	<b>68,1</b>	<b>74,1</b>	<b>62,0</b>	<b>45,4</b>	<b>62,4</b>	<b>77,1</b>	<b>68,2</b>	:	:
Slovenia (³)	71,5	75,1	68,5	:	62,4	78,5	72,2	:	52,7
Slovakia	75,2	79,5	70,8	58,7	73,5	80,3	75,5	:	:
Finland (²)	75,5	75,1	76,0	73,6	71,6	81,1	76,1	:	61,1
Sweden	85,9	85,7	86,0	79,7	81,6	90,9	86,6	83,5	79,5
United Kingdom	85,8	86,9	84,9	79,8	78,5	89,7	87,0	82,1	79,8
Iceland	92,0	92,8	91,3	86,1	93,2	95,4	92,0	:	:
Norway	90,9	89,0	93,1	81,4	88,8	95,0	91,0	100,0	85,3
Switzerland	84,9	84,1	85,8	72,6	84,3	88,0	87,2	88,2	64,2
FYR of Macedonia	48,0	45,1	50,8	:	:	56,1	48,5	:	:
Turkey	61,9	73,6	52,0	47,4	59,3	64,3	61,9	73,4	46,9

(¹) Graduates: with an upper secondary & post-secondary non-tertiary education or a tertiary education (ISCED 2011 levels 3–8); having graduated within one to three previous years.

(²) Other EU-28 Member States and outside the EU-28: low reliability.

(³) Outside the EU-28: low reliability.

( ) Upper secondary & post-secondary non-tertiary education — vocational: low reliability.

( ) Upper secondary & post-secondary non-tertiary education — general: low reliability.

Source: Eurostat (online data codes: edat\_ifse\_24 and edat\_ifse\_32)

[http://ec.europa.eu/eurostat/statistics-explained/index.php/Employment\\_rates\\_of\\_recent\\_graduates](http://ec.europa.eu/eurostat/statistics-explained/index.php/Employment_rates_of_recent_graduates)

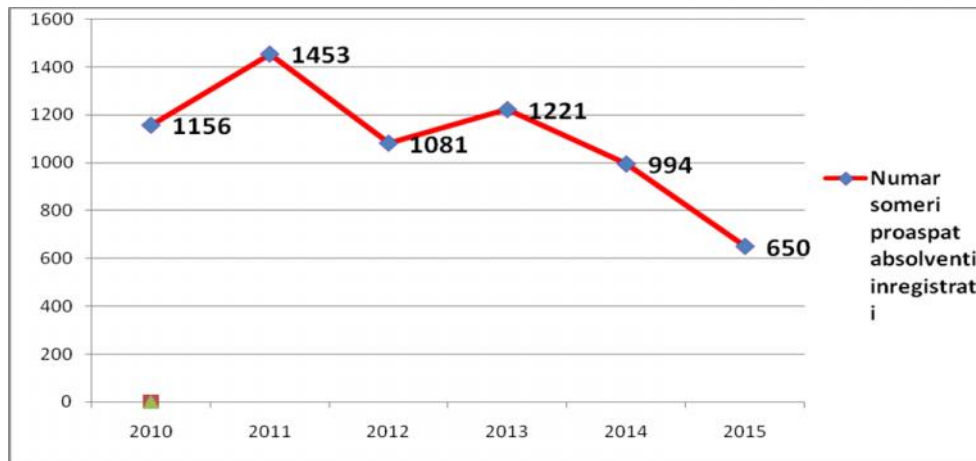


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Also, from the questionnaire performed within our project (annex 1 Questionnaire) there are presented conclusions regarding employability for 74 companies from Romania, Italy and Lithuania:

The purpose of the project is to promote cooperation between partners from education and research in the accounting field, according to the needs of employers in Europe and supporting the development of innovative techniques of teaching and learning throughout life and improving pedagogical approaches.

Through the implementation of the project, it is aimed to increase employability of graduates, but also to provide a specialized professional training before they apply for a new job in order to ensure success to the transition from school to work.



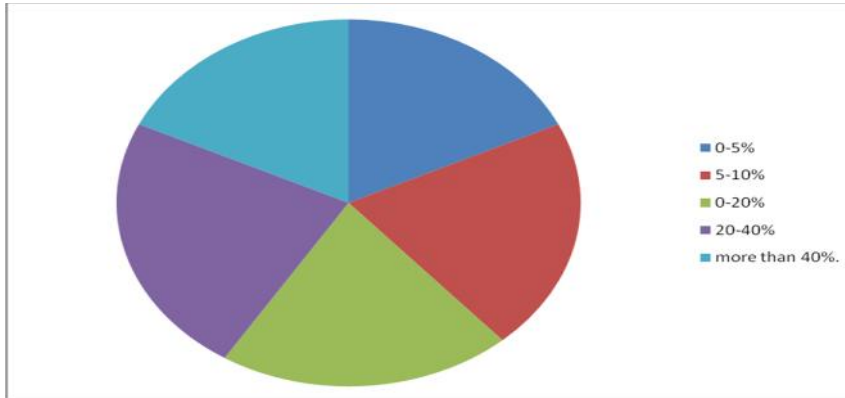
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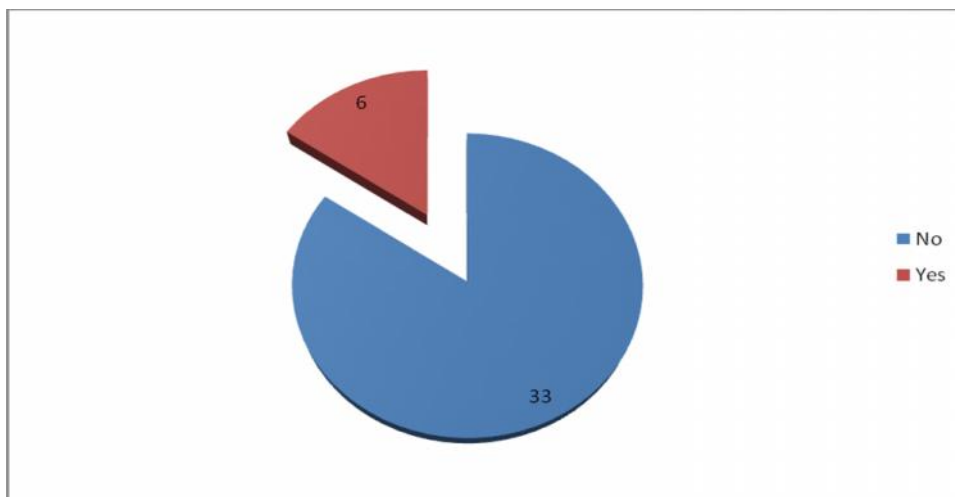


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- What is the proportion of employees aged up to 30 years in your company:



- Has your company applied for tax incentives or other benefits from the state authorities when hiring young graduates?



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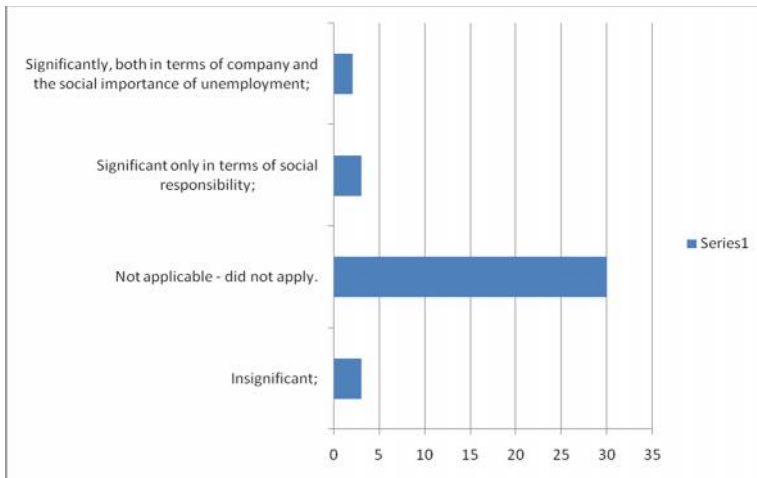


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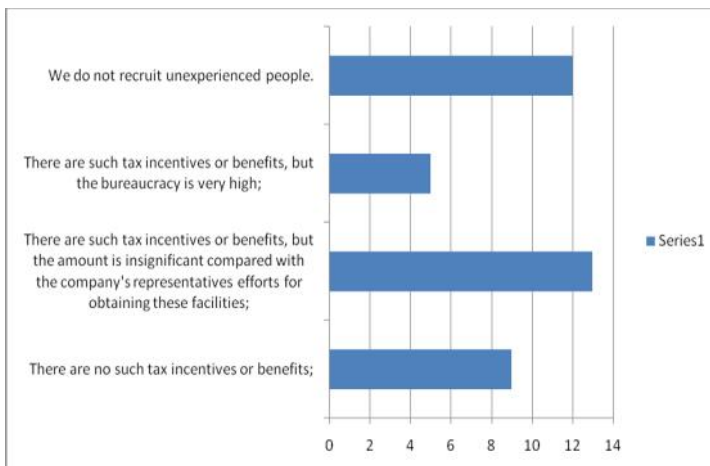


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- If your company has applied for tax incentives / benefits from the state authorities for hiring young graduates, how would you assess the amount of these facilities



- If your company has not applied for obtaining tax incentives / benefits from the authorities for hiring young graduates, what are the reasons:



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- The level of unemployment rate in the European Union calculated for youth was 22.8% in 2014 and unemployment affects young people in a position two times higher than adults.

The unemployment problem is specific for each country and addressing this problem must be done separately
Tackling youth unemployment must be made uniform across the European Union
Today's young people are not interested in finding a stable job
Schooling young people is an important factor in their integration into the labour market
Academic environment is highly connected to the business environment
The promotion of joint projects between the academic and business environment is an important solution to combat youth unemployment
EU states should do more to support the labour market integration of young people through the implementation of significant tax breaks for companies employing graduates
EU Member States should decrease the level of unemployment benefits and increase tax incentives or benefits provided to companies employing graduates
EU states should reduce bureaucracy regarding tax incentives or benefits provided to companies employing graduates
Employers in your country should be willing to hire students on part-time jobs for a better integration in companies
Salary payments for students in internships period should be done by government authorities



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Creating common platforms for academic and business environment in which are specified the available jobs and students can apply for jobs is a measure that can combat youth unemployment

Universities should increase the number of hours allocated to professional practice in the curriculum

Theoretical information must be accompanied by practical case studies. Is your company willing to provide financial information to Universities in order to use them in case studies for teaching purposes?

Does your company take social responsibility actions aimed at young people?

- The regulatory environment is changing at EU level. To document and finding solutions to tax and accounting issues applicable to your entity you consultancy.

The company obtains specialized professional information by consulting specialized economic press

The company is looking for solutions on the Internet by reference to similar cases

The company appeals to advisors in specialist, members of professional bodies

The company relies on the advice of friends / acquaintances of employees from the accounting department

The company invests in continuous training of employees and facilitates accounting department employees the participation of employees at in specialized seminars, workshops etc.



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The company has collaborative programs with academic environment to obtain expert advice in the financial and management sector

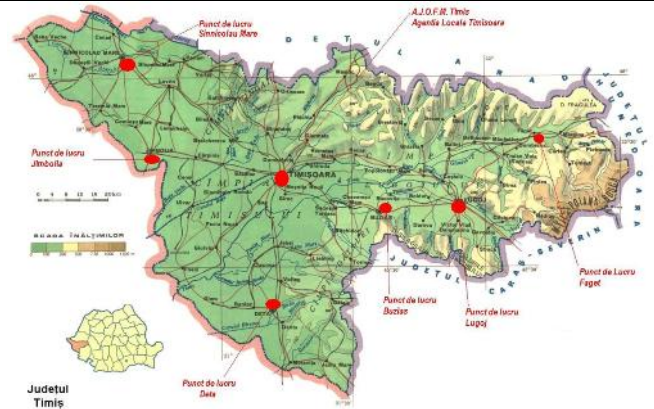
During the last year of the project implementation there were made policy recommendation for finance-accounting graduates to stimulate the increasing rate of their employability through different campaigns/ workshops .

### **Campaigne organized by West University of Timisoara, representatives of students – Young Accounting Association and County Agency for Employment Timis**

**Place Minds Hub, FEAA, Timisoara, 12 May 2016**

Special guest:

Ungura Florin - Adrian - Senior Advisor **County Agency for Employment Timis**  
Poter Simona EURES Advisor - **County Agency for Employment Timis**



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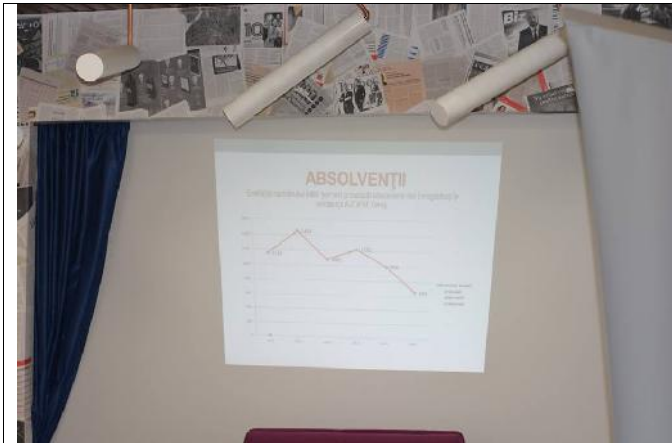


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### **Discussions:**

Legislative facilities

Scholarships Job

Tool test - "The employability"

### **SUBSIDIES AND AMENITIES LEGISLATIVE Provides to the employers**

**GRADUATES EMPLOYMENT** - Article 80, Law no.76 / 2002 with subsequent amendments

Employers who employ indefinite graduates of educational institutions:  
receive monthly for 12 months for each graduate:

- An amount equal to the value of the social reference indicator (500 RON) valid on the date of employment for graduates of lower secondary schools or schools of arts and crafts;
- An amount equal to 1.2 times the value of the social reference indicator (600 Ron) valid on the date of employment for graduates of upper secondary or post-secondary education;



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- An amount equal to 1.5 times the social reference indicator (750 RON) valid on the date of employment for university graduates  
for new graduates from among disabled people receive monthly for each graduate, amounts over a period of 18 months;  
employers maintain employment or service relationships with graduates employed, receive over the term of 18 months for each year of continued employment or service relationship, financial aid equal to the amount of social contributions paid by employers for these people.

### **EMPLOYERS FOR FOSTERING THE EMPLOYMENT OF SCHOOLS AND STUDENTS DURING HOLIDAYS**

- Law. 72/2007 with subsequent amendments

### **Traineeships for education graduates**

Law no. 335 of December 10, 2013

Employers who conclude a contract for internship with university graduates receive monthly upon request from the unemployment insurance budget, the contract period of probation for that trainee, an amount equal to 1.5 times the reference social indicator insurance unemployment and stimulate employment in force (750 lei)

An employer monthly amount proportional to the time actually worked trainee. The law regulates for university graduates, 6 months debut in the profession. purpose of the internship is for transition university graduates from the education system to the labor market, to strengthen skills and professional skills to adapt to practical needs and job requirements and for faster integration into employment, and acquiring experience and seniority and, where appropriate, specialist.

Internship period is conducted on the basis of a program of activities approved by the employer, at the suggestion of the compartment in which it operates trainee. During the internship, the young will be coordinated and supervised by a mentor appointed by the employer. Internship contract ends with the conclusion of the individual employment contract, the duration of the internship is 6 months, unless by special laws provided another period of internship.



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## **Job Fair for Graduates 2015**

72 businesses participating  
1263 jobs



## **LEGAL FACILITIES OFFERED TO GRADUATES**

Under the law, graduates must report to local agencies for employment within 60 days of graduation.

The 60 days within which you must register with employment agencies graduation flows from terminal or from the date of passing the exam license (if the person passing the license exam within 12 months after graduation).

Given that no one is confident promoting license exam suggest all university graduates residing in Timis county to apply for a certificate of graduation (even without the graduation exam) once they have completed the courses and to register premises agencies nearest employment (Timisoara, Lugoj, Sannicolau Mare, Deta, Jimbolia, Faget, Buzias) within 60 days of the completion of the courses.



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If graduation exam is not passed within 12 months and the graduate is not registered within 60 days after graduation, then that person will not be entitled to unemployment benefits, but instead will be able to benefit services to stimulate employment and free training if records show AJOFM Timis.

In order to register at the employment agencies, graduates often must submit:

- Identity Act photocopy and original;
- Birth certificate photocopy and original;
- Act of studies (certificate of graduation, graduation certificate or high school diploma if applicable) and original copy.

If the certificate must follow the graduation final year 2016;

- Certificate issued by the family doctor as to whether it is "fit for work" or not;
- Focus envelope.

Unemployment benefits are granted to graduates for a period of six months and a fixed monthly, the amount of which represents 50% of the social reference indicator in force at the time of its determination.

Unemployment benefits are granted to graduates, once for each form of education graduated. Graduates of educational institutions and graduates of special schools, aged 16 or over, registered at the agencies for employment, where undertake full time for more than 12 months, benefiting from insurance budget unemployment, an employment bonus equal to the reference social indicator in force on classification.

Graduates receiving established an entitlement to unemployment benefits and is committed during Allowance, as provided in par. above benefit from the unemployment insurance budget, an amount equal to the unemployment benefits to which they were entitled under the law until the end of the period it if it would not be hired.

Rights shall be granted to graduates who retain employment or service relationship for a period of 12 months from the date of employment.

Persons between the receiving unemployment benefits fall under the law, a town located at a distance of 50 km from the town in which they reside, benefiting from an employment bonus



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paid from the budget of unemployment equal to twice the value of the reference social indicator in force on the date of grant.

Persons between the receiving unemployment benefits fall under the law in another locality and, as a consequence, moving house receive an installation bonus paid from the unemployment insurance budget, equal to seven times the reference social indicator in force at the time of installation.

Take advantage of premium mobility that employ people for a period of at least 12 months.

Recipients of unemployment benefits are insured in the state social insurance and social health insurance system and enjoy all the rights provided by law for policyholders these systems.



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## Questionnaire

### regarding the employability of graduates and identifying the needs of consultancy of the business environment

Preamble:

West University of Timisoara (as Beneficiary) and Vytauto Didziojo Universitetas (Kaunas, Lithuania) and Universita Degli Studi di Messina (Italy) - as partners is implementing the strategic partnership Erasmus + "*Connection Between Accounting Research, education and the Employers 'Needs Within the European framework* "

The purpose of this project is to promote cooperation between partners from education and research in the accounting field, according to the needs of employers in Europe and supporting the development of innovative techniques of teaching and learning throughout life and improving pedagogical approaches.

Through the implementation of the project, it is aimed to increase employability of graduates, but also to provide a specialized professional training before they apply for a new job in order to ensure success to the transition from school to work.

Thank you for your support in completing this questionnaire, for which we estimate 15 minutes completion time.

The project implementation team,

Ovidiu Bunget / Gustavo Barresi / Valdone Darškuvien



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1. Please state your organization category (2 of 3 criteria met in the last financial year ended):
  - a. Micro Entities (Turnover  $\leq$  700,000 euro; Total assets  $\leq$  350,000; employees  $\leq$  10);
  - b. Small Entities (Turnover  $\leq$  8,000,000 euro; Total assets  $\leq$  4,000,000; employees  $\leq$  50);
  - c. Medium and large entities (Turnover  $>$  8,000,000 euro; Total assets  $>$  4,000,000 euro; employees  $>$  50).
  
2. How many employees does your company have? (including part-time employees)
  - a. 0-10;
  - b. 11-50;
  - c. 51-250;
  - d. more than 250.
  
3. Please state the number of new employees hired in the last three financial years which had the quality of recent graduates:
  - a. none;
  - b. 1-3 employees;
  - c. 4-10 employees;
  - d. 11 to 30 employees;
  - e. more than 30 employees.
  
4. What is the proportion of employees aged up to 30 years in your company:
  - a. 0-5%
  - b. 5-10%
  - c. 10-20%
  - d. 20-40%
  - e. more than 40%.



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5. Has your company applied for tax incentives or other benefits from the state authorities when hiring young graduates?
- a. Yes
  - b. No

If yes, please state the characteristics of these tax incentives or benefits:

.....  
.....  
.....  
.....

6. If your company has applied for tax incentives / benefits from the state authorities for hiring young graduates, how would you assess the amount of these facilities:
- a. Significantly, both in terms of company and the social importance of unemployment.
  - b. Significant only in terms of social responsibility.
  - c. Insignificant.
  - d. Not applicable - did not apply.
7. If your company has not applied for obtaining tax incentives / benefits from the authorities for hiring young graduates, what are the reasons:
- a. There are no such tax incentives or benefits.
  - b. There are such tax incentives or benefits, but the bureaucracy is very high.
  - c. There are such tax incentives or benefits, but the amount is insignificant compared with the company's representatives efforts for obtaining these facilities.
  - d. We do not recruit unexperienced people.



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8. The level of unemployment rate in the European Union calculated for youth was 22.8% in 2014 and unemployment affects young people in a position two times higher than adults. Given those listed, please mark your answer to the following statements (1 disagree, 2 disagree part 3 neither agree nor disagree, 4 partial agreement, 5 full agreement):

		1	2	3	4	5
8.1.	The unemployment problem is specific for each country and addressing this problem must be done separately					
8.2.	Tackling youth unemployment must be made uniform across the European Union					
8.3.	Today's young people are not interested in finding a stable job					
8.4.	Schooling young people is an important factor in their integration into the labour market					
8.5.	Academic environment is highly connected to the business environment					
8.6.	The promotion of joint projects between the academic and business environment is an important solution to combat youth unemployment					
8.7.	EU states should do more to support the labour market integration of young people through the implementation of significant tax breaks for companies employing graduates					
8.8.	EU Member States should decrease the level of unemployment benefits and increase tax incentives or benefits provided to companies employing graduates					
8.9.	EU states should reduce bureaucracy regarding tax incentives or benefits provided to companies employing graduates					
8.10.	Employers in your country should be willing to hire students on part-time jobs for a better integration in companies					
8.11.	Salary payments for students in internships period should be done by government authorities					
8.12.	Creating common platforms for academic and business environment in which are specified the available jobs and students can apply for jobs is a measure that can combat youth unemployment					
8.13.	Universities should increase the number of hours allocated to professional practice in the curriculum					
8.14.	Theoretical information must be accompanied by practical case studies. Is your company willing to provide financial information to Universities in order to use them in case studies for teaching purposes?					
8.15.	Does your company take social responsibility actions aimed at young people?					



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9. The regulatory environment is changing at EU level. To document and finding solutions to tax and accounting issues applicable to your entity you consultancy. Given those listed, please mark your answer to the following statements (1 disagree, 2 disagree part 3 neither agree nor disagree, 4 partial agreement, 5 full agreement):

		1	2	3	4	5
9.1.	The company obtains specialized professional information by consulting specialized economic press					
9.2.	The company is looking for solutions on the Internet by reference to similar cases					
9.3.	The company appeals to advisors in specialist, members of professional bodies					
9.4.	The company relies on the advice of friends / acquaintances of employees from the accounting department					
9.5.	The company invests in continuous training of employees and facilitates accounting department employees the participation of employees at in specialized seminars, workshops etc.					
9.6.	The company has collaborative programs with academic environment to obtain expert advice in the financial and management sector					

10. In order to identify the accounting issues for which your company would need consultancy, please mark maximum 5 in the list below:

- Recognition of intangible assets
- Measurement of intangible assets
- Recognition of tangible non-current assets
- Measurement of tangible non-current assets
- Accounting treatment of subsequent expenditure on assets
- Depreciation of non-current assets
- Recognition and measurement of investment property
- Recognition and measurement of assets held for sale
- Recognition and measurement of long-term financial investments
- Recognition and measurement of biological assets
- Recognition and measurement of mineral resources
- Impairment of assets
- Recognition of inventories



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- Measurement of inventories
- Write-down to net realisable value
- Recognition and measurement of receivables
- Determine the allowance for receivables
- Recognition and measurement of short-term financial investments
- Recognition of liabilities
- Recognition and measurement provisions
- Contingent assets and liabilities
- Recognition and changes in capital structure
- Presentation of information in financial statements
- Other, please give details

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Thank you for your time and please enter below your email address in order to receive the results of this questionnaire!

*E-mail:*



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