

of view of students enrolled at the Faculty of Naval Engineering.

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LA NECESSITE DE REVISER LE PROGRAMME DANS L'ÉDUCATION PHYSIQUE ET DES SPORTS SERVICE À LA FACULTÉ DE GÉNIE NAVAL ET CONDUITE

Résumé: Cet article représente le début d'une recherche approfondie pour montrer si oui ou non le

programme de l'objet d'étude de l'éducation physique au sein de la Faculté de génie naval est conforme efficacement aux exigences de l'entraînement physique des spécialistes pour leur intégration réussie dans la production après l'obtention du diplôme.

Le processus éducatif des cours d'éducation physique à la Faculté de génie naval contribue également substantiellement à la préparation des étudiants pour leur adaptabilité à la suite des conditions et caractéristiques de toute activité professionnelle. Toutefois, tel que démontré par les données de notre recherche et des autres (Filipescu, 1999, E. Draganescu, 2000, John L., 2003), la plupart des diplômés ne possèdent pas la connaissance, la psychomotricité et les compétences méthodologiques pour pratiquer l'éducation physique à l niveau qui est souvent nécessaire au travail; les étudiants ne possèdent pas également toutes les aptitudes physiques au sein de leurs traits de personnalité, et ce en outre reflète négativement sur la productivité du travail, la santé physique et mentale de tout travailleur qualifié

Mots-clés: ingénieur naval, l'éducation physique, le contenu éducatif, des programmes, l'efficacité

FORECASTING CALCULATION – A TOOL TO ANTICIPATE TRENDS OF EVOLUTION IN SPORT ORGANIZATION

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Abstract

The financial forecast is the most important planning activity. Unlike the balance sheet and the income statement (not intended for external but for domestic users), the tools to achieve financial forecasting for sport organization budgets need guidance in order to achieve the objective proposed for the next financial year: increased financial performance of the enterprise, reflected in increasing its value. Management forecasts, the budget is the main fields of business and to monitor compliance with budgetary provisions. Through budgeting are established affecting resources and responsibilities for each activity center. Thus, the budget is a forecast of ciphered resource damage and liability insurance for business objectives cost-effectively.

Keywords: accounting balance forecast, the hypothesis predicted, American model of balance, financial position, projected working capital.

JEL Classification: M41, L91, F47

INTRODUCTION

Enterprise management, including management of financial business, takes decisions based on information collected and processed by staff, which, in turn, prepares this information based on past data on the development of business activity.

Under these circumstances, the simulation of the financial activity, especially the electronic computer assisted one, is meant to draw the possible paths to follow, based both on information about the past, as well as the funnel on volume preset objectives and efficient productive activity.

Financial planning process simulation experimentation is directed to various options of budgets, with the possibility of introducing, in the simulation mode, the various changes that may occur on the technical-economic indicators to determine the sport organization's financial situation.

STEPS LEADING TO THE FORECAST BALANCE SHEET

The predicted balance sheet shows figures and projected financial balance currency of the sport organization by forecasting the financial position, the ratio of assets, liabilities and equity. Minimum or maximum data necessary of information on the financial position is a matter of professional reasoning.

The projected balance sheet is presented as a traditional forecast balance sheet starting from:

- the initial balance sheet;
- channels amended according to different events due to budgetary effects;
- everything that leads to a prospective financial position;
- the sport organization necessary capital, both own and from external sources;
- liquidity, which is crucial, and the project has to demonstrate ways of structuring and balancing of assets and liabilities of the sport organization, and ways of coping and cover initial losses;
- must be drawn up so as to be in accordance with the projected income statement and cash-flow projection. The availability presented in the balance sheet must coincide with the cash-flow from that period, the profit should be the same in the income statement and balance sheet annually, the change of

working capital needs, as components of cash flow, should be based on changes in balance sheet items from the previous year.

The chief financial and general manager will determine the future financial position as:

- too risky in terms of potential lenders;
- on the contrary, offering growth opportunities, internal or external, additional.

Developing balance projected financial position and to permit assessment of working capital, which is the main source of sport organization needs to develop business. It consists of liquid materials and resources stocks. It is used in accounting and financial analysis to assess long-term equilibrium and its contribution to short-term financing. If the working capital is positive, the permanent capital allows full funding of current assets and part of the assets. If the working capital is negative, the permanent capital is insufficient to finance current assets resulting in short-term financial needs. The projected balance shall be drawn up on the basis of the financing plan.

The projected balance contributes therefore to identifying the sources and use of funds for the next period. The degree of detail required depends on the information needed by the examiner.

The projected income statement shall be drawn up on the basis of the general activity budget through its highlighting destinations for profit under the legislation and in accordance with the approval of the partners and shareholders in the general assembly.

DEVELOPING THE SPORT ORGANIZATION FORECAST BALANCE SHEET REVIEWED

Table 1. Financial forecast balance for Galati

Balance Sheets (thousand lei), Balance Sheet, American model, historical data reviewed unit 2005 - 2010 - 2M2011								
	Line	2005	2006	2007	2008	2009	2010	2M2011
Intangible Assets	6	16.470	20.286	29.818	17.414	39.975	33.958	67.001
Tangible Assets	11	158.902	180.514	244.478	280.369	268.329	256.956	236.034
CAPEX							15350	9.401
Revaluation of PPE	0	0	0	0	0	0	0	0
Depreciation		(17.941)	(15.026)	(17.212)	(25.151)	(24.041)	(25.985)	(13.519)
Avg. Depreciation Charge (%)		(8.9)	(8.1)	(9.6)	(8.8)	(9.9)	(25.985)	(13.519)
Investments Assets	19	23.250	27.610	37.635	14.842	20.552	23.390	37.486
Total Fixed Assets	20	182.168	208.145	282.142	295.229	288.921	280.381	273.587
Inventories	25	3.648	3.591	4.527	5.252	5.891	6.617	7.765
Inventory Turnover (Days of COGS)		9	10	11	10	14	13	14
Trade receivables	26	17.999	27.143	36.146	43.447	46.005	55.143	66.458
AR Turnover (Days of Net Sales) Duration of collection claims		46	76	84	79	108	108	125
Other claims	27-30	12.604	12.734	1.624	4.027	1.936	3.752	8.897
Cash and Banks	34	12.436	12.669	18.403	8252	16.181	14.882	10.916

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Deposits								
Prepaid Expenses	36	218	12.300	10.017	8.124	6.766	4.643	4.533
Total current assets		46.905	68.437	70.717	69.102	76.779	85.038	98.569
TOTAL ASSETS		229.073	276.582	352.859	364.331	365.700	365.419	372.156
Short Term Debt (IFC and RBS-over)	38	955	4.335	8.713	6.262	8.768	8.591	13.307
Payables Inst. Credit <1 year								
Accounts Payable suppliers	41-45	11.054	11.458	14.038	14.540	14.322	19.032	24.334
AP Turnover (Days of Net Sales)		28	32	33	27	33	37	46
Duration payment of the suppliers								
Other Current Liabilities	46	1.787	6.381	3.893	3.834	2.684	3.307	3.311
				-39.0%	-1.5%	-30.0%	23.2%	0.1%
Current Liabilities	47	13.797	22.173	26.644	24.636	25.774	30.930	40.952
Bank Debt (IFC)	51	17.022	54.791	48.117	44.367	38.305	30.462	26.152
Amounts due Inst. Credit > 1 year								
Other Long-Term Liabilities	52-57	33	0	0	0	33	0	0
Long-Term Liabilities	58	17.056	54.791	48.117	44.367	38.338	30.462	26.152
Other provisions	59	0	0	3.671	2.387	2.387	2.602	2.387
Deferred income	62	473	391	222	120	106	80	67
						-11.9%	-24.4%	
Share capital	67	17.229	17.229	29.909	29.956	29.956	29.956	29.956
Grants related to equity	71				73	73	74	73
Revaluation reserves	72	116.710	102.755	148.733	118.223	103.995	90.607	83.926
Other reserves	76	9.868	9.868	9.868	111.690	126.218	139.607	147.523
Retained Earnings	77	53.942	69.351	2.832	32.879	38.853	41.101	41.120
Total shareholders equity	86	197.748	199.228	274.206	292.820	299.095	301.345	302.598
TOTAL LIABILITIES & EQUITY		229.073	276.582	352.859	364.331	365.700	365.419	372.156
Forecast Balance Sheet								
		2011	2012	2013	2014	2015	2016	2017
Intangible Assets		40	40	40	40	40	41	42
Tangible Assets		258.077	258.884	237.315	218.065	200.684	200.684	200.684
CAPEX		28.682	28.800	4.368	5.369	5.369	0	0
Revaluation of PPE		0	0	0	0	0	1	2
Depreciation		(27.561)	(27.994)	(25.937)	(24.618)	(22.750)	0	0
Avg. Depreciation Charge (%)		(10.7%)	(10.8%)	(10.5%)	(10.8%)	(10.9%)	0.0%	0.0%
Financial assets		31.535	31.535	31.535	31.535	31.535	31.535	31.535
Total Fixed Assets		289.652	290.459	268.890	249.640	232.259	232.260	232.261
Stocks		7.337	7.635	7.841	8.052	8.253	0	0
Inventory Turnover (Days of COGS)								
CA days stocks		13	13	13	13	13	14	15
Trade receivables		61.543	71.113	73.952	79.725	85.811	0	0
AR Turnover (Days of Net Sales)								
Duration of collection claims		108	120	120	125	130	131	132
Other receivables		3.565	3.387	3.217	3.056	2.904	5.662	16.703
		-5.0%	-5.0%	-5.0%	-5.0%	-5.0%	95.0%	195.0%

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Cash and Banks Deposits		522	(5.948)	10.329	30.417	50.756	107.529	114.855
Prepaid Expenses		2.897	8.578	8.543	7.022	5.745	5.745	5.745
Total Current Assets		75.863	84.766	103.883	128.273	153.468	118.936	137.302
TOTAL ASSETS		365.515	375.225	372.773	377.913	385.727	351.196	369.563
Short Term Debt (IFC and RBS-over)								
Payables Inst. Credit <1 year		7.998	7.179	6.365	6.076	5.836	0	0
Suppliers		21.084	20.741	18.488	19.134	19.802	0	0
AP Turnover (Days of Net Sales)								
Duration payment of the suppliers		37	35	30	30	30	31	32
Other Current Liabilities		2.976	2.679	2.411	2.170	1.953	3.710	10.760
		-10.0%	-10.0%	-10.0%	-10.0%	-10.0%	90.0%	190.0%
Current Liabilities		32.059	30.599	27.264	27.380	27.591	3.710	10.760
Bank Debt (IFC) Amounts owed to credit institutions > 1 year		25.907	29.247	22.759	18.040	13.482	0	0
Other Long-Term Liabilities		0	0	0	0	0	1	2
Long-Term Liabilities		25.907	29.247	22.759	18.040	13.482	1	2
Other provisions		2.628	2.654	2.681	2.708	2.735	5.497	16.546
		1.0%	1.0%	1.0%	1.0%	1.0%	101.0%	201.0%
Deferred Revenues		78	75	73	71	69	136	403
		-3.0%	-3.0%	-3.0%	-3.0%	-3.0%	97.0%	197.0%
Share capital		29.956	29.956	29.956	29.956	29.956	29.956	29.956
Grants related to equity		73	73	73	73	73	74	75
Revaluation Reserve		77.973	65.889	53.845	41.880	29.914	29.914	29914
Other reserves		152.242	164.325	176.369	188.335	200.300	200.300	200.300
Retained Earnings		44.601	52.406	59.752	69.472	81.609	81.609	81.609
Total shareholders equity		304.843	312.649	319.995	329.715	341.851	341.852	341.853
TOTAL LIABILITIES & EQUITY		365.515	375.225	372.773	377.913	385.727	351.196	369.563

Elements taken into account in the forecast balance sheet to reflect the sport organization's financial position

- development of macroeconomic indicators provided by the National Forecast Commission for 2011;
- sport bases—rent, commissions, fees, sponsorship;

- annual depreciation of fixed assets situation for 2011-2015;
- plan loan repayment for 2011-2015;
- projected investment plan for 2011-2015;
- income - loss count forecast;
- situation of forecast turnover for 2011-2015.

Table 2. Macroeconomic indicators, National Commission for Economic Forecasting

Macroeconomic indicators	2011	2012	2013	2014	2015
Increase in consumer prices					
- annual average	5.30%	3.50%	3.20%	2.80%	2.80%
Rate of exchange					
- EURO	4.21	4.18	4.16	4.13	4.13
- USD	3.21	3.07	3.06	3.04	3.04
Increased earning					
- annual average	5.90%	4.90%	5.00%	4.70%	4.70%
Rising prices for industrial products					
- annual average	4.50%	4.30%	4.00%	3.80%	3.80%

Source: Spring 2011 Forecast

FORECAST ASSUMPTIONS

The expected business turnover was achieved starting from setting items related to the determination of the general objectives general objectives of sports unit about department's evolution regarding performance in sport competitions, to initiate children to take up sport activities, and to give services for people in recreation and personal training fields.

In terms of performance activities, revenues from the sale of promotional materials are targeted, from the sale of the players towards the end of the contract or who are asked by other teams ranked better. Also considered are incomes from TV rights, advertising actions, rights obtained from specialized federations for the previous competitive year.

The Division for Initiation in sport takes into account revenues from monthly fees for training, fees

performed by organizing training camps and sponsorship.

The forecast for this segment is favorable because the school population is increasing in recent years and the need to move the children is constant. A higher number of children will generate better revenue.

The division for wellness, fitness and movement is growing. Therefore, diversification of services offered to the peoples and increase the quality of existing ones will generate a greater number of applicants which will increase revenues from this direction.

Thus the calculation of the forecast turnover, growth is expected throughout the forecast horizon studied. Graphics, business evolution and forecast percentage increase or decrease from one period to another, it can be seen in figure below:

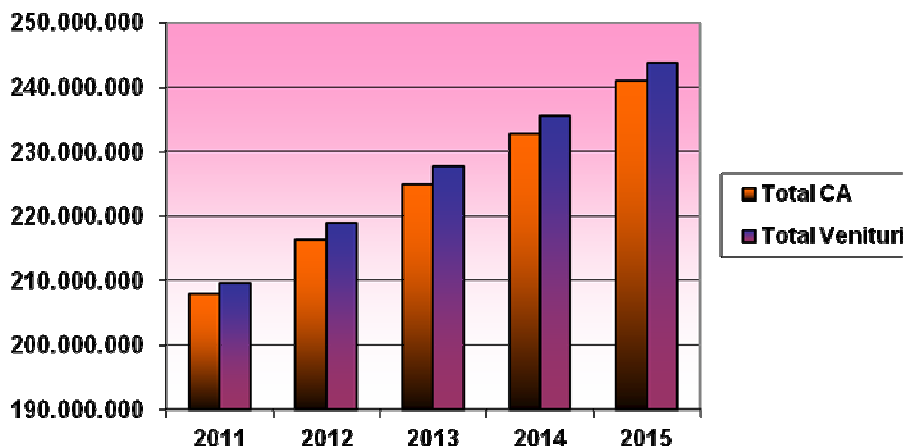


Fig. 1. Turnover forecast presentation for 2011-2015

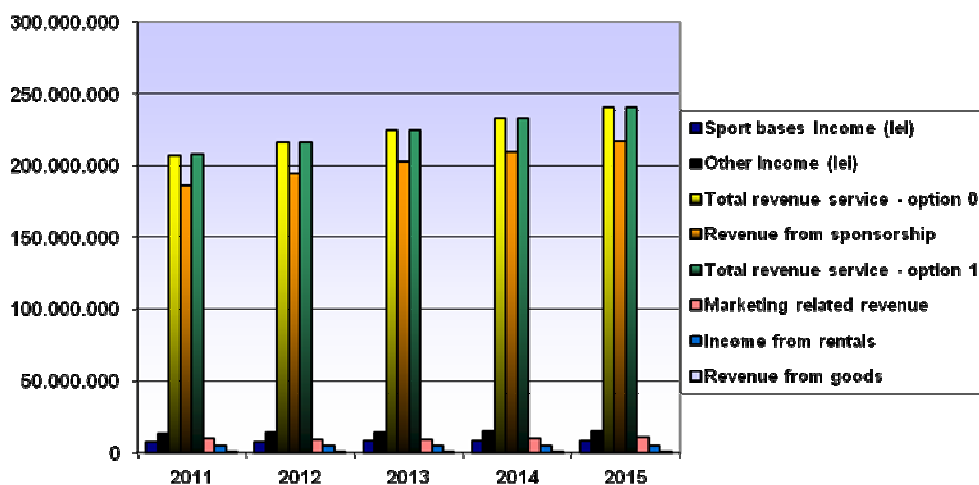


Fig. 2. Presentation types of income forecast period 2011-2015

CONCLUSIONS SHOWS THAT

- ❖ the asset development throughout the forecast is positive and slightly decreasing;
- ❖ the current asset value is positive and increasing from 75.863 to 153.468 thousand lei, the current asset

- value almost doubled at the end of the projection period;
- ❖ the total asset value is found to be positive and increasing from year to year throughout the forecast period studied.

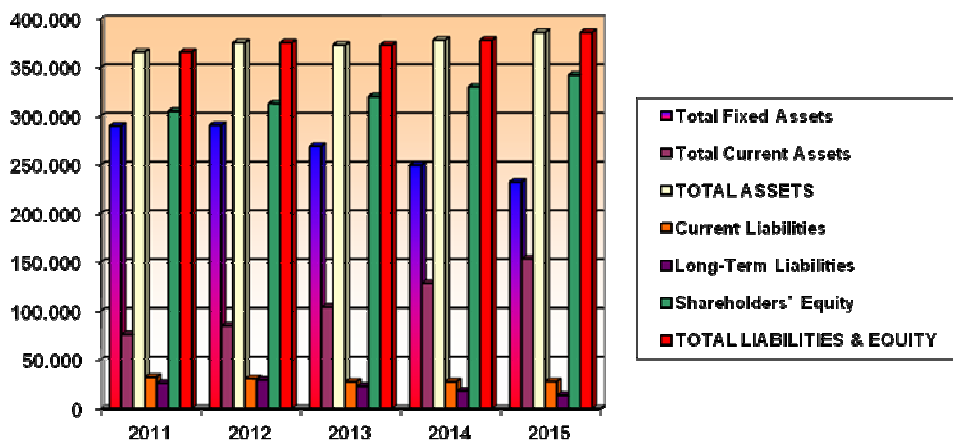


Fig. 3. Presentation of total assets, current liabilities and long-term debt for the forecast period 2011 – 2015

- ❖ The evolution forecast FRF is positive, as seen from the chart below:

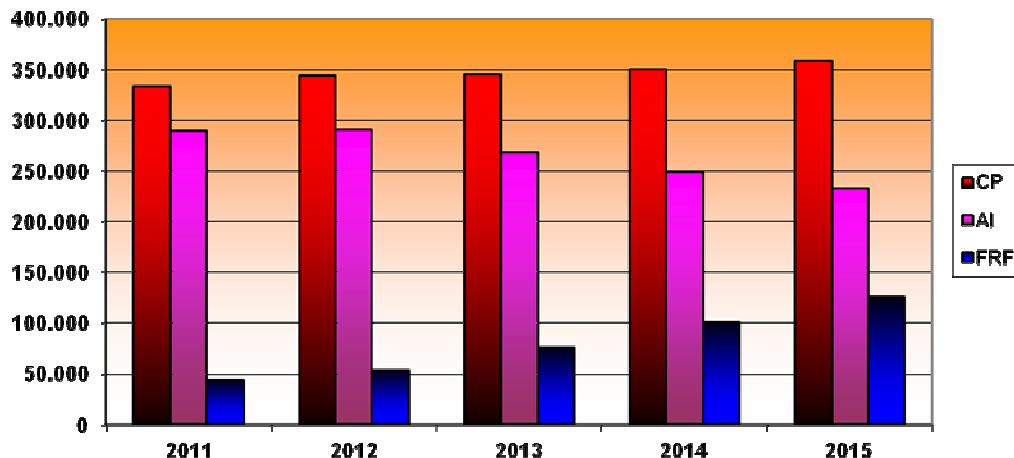


Fig. 4. Submission of permanent capital, asset and FRF for the forecast period 2011-2015

1. As in static analysis and the projected, positive value and remains are in slight increase in working capital finance, which reflects a stable financial position; financial stability is assured that the unit is reviewed able to pay debts by cyclic realization of current assets. An essential condition for financial stability is the finance part of the operating business needs the resources of the sport organization 's stable, condition fulfilled by the sport organization studied.

2. Stocks, in the projected period, given the specific activity of the sport organization are growing and are recorded at the lower of cost and net realizable value. Cost is determined based on the FIFO method. For stocks such as fuels (diesel) valuation method is the weighted average cost method. Cost of services and currently running includes materials, labor and indirect production costs involved. Where necessary, make provisions for slow moving stocks, physical or

moral treatment under accounting policy adopted. Net realizable value is estimated based on the selling price less the costs of completion and selling expenses. Duration of stock rotation is constant throughout the forecast period, namely 13.

3. Claims have increased values and rights will be mainly uncollected by the companies that provide shipping services. Allow recovery of specific activity from customers in the most cases in terms of between 108 and 130 days at the end of the forecast period. Allowance for impairment of trade receivables is established when there is objective evidence that the sport organization will not be able to collect all amounts to the initial terms. Allowance is calculated as the difference between the value recorded in accounting and recoverable value, a value which represents the present value of future cash flows using a discount rate related effect similar financial instrument.

4. In terms of speed rotation of suppliers it is found that during the forecast it should be maintained between 30 and 37 days, smaller, so down at the end of the forecast period.

5. There is a gap remained negative over the forecast horizon, as in days during the collection claims is greater than the duration in days for the payment of suppliers, resulting in lower liquidity and reduce short-term ability to pay, default problems in the short-term cash management.

6. The level of cash, with the exception of 2012, when their value is negative due to overdraft, which represents current liabilities payable to credit institutions, as shown in the calculation of cash flows shows availability does not present a risk of monetary disturbances during the forecasting.

7. Obtaining supplier credit policy. The failure to pay immediate debts to suppliers is a policy that will continue in the future, given that they are in close relationship with the sport organization.

8. Debts to the state budget. Sport organization contributions are presented and deductions from salaries for Health Insurance House, health fund, unemployment, payroll taxes and other contributions.

9. Income tax was calculated using a rate of 16% for the entire forecast period.

10. Dividends were not paid during the forecast, since it was decided that the profit to be distributed on its own sources of financing and building the legal reserve required by law.

11. The value of the equity capital will remain constant over the following five years predicted, namely 29.956 thousand lei.

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**PRÉVISION DE CALCUL - OUTIL POUR
ANTICIPER LES TENDANCES DE
L'EVOLUTION DANS LE SPORT
ORGANIZATION**

Résumé

Prévisions financières est l'activité de planification le plus important. Outils financiers pour atteindre le budget des entreprises de prévision, à la différence du bilan et du compte de résultat, pas destiné aux utilisateurs externes, mais l'orientation des besoins domestiques en vue d'atteindre l'objectif proposé dans la prochaine année financière: améliorer la performance financière de l'entreprise, qui se reflète dans l'augmentation de sa valeur.

Prévisions de la direction, le budget est les principaux domaines d'activité et de surveiller la conformité avec les dispositions budgétaires. Grâce à la budgétisation sont établis affectant les ressources et les responsabilités pour chaque centre d'activité. Ainsi, le budget est une prévision chiffrée des dommages aux ressources et de l'assurance responsabilité pour les objectifs de l'entreprise rentable.

Mots-clés: prévisions équilibre comptable, l'hypothèse prédit, modèle américain de l'équilibre, la situation financière, projetée en fonds de roulement.

EXPERIMENT ON THE INFLUENCE OF COORDINATION CAPACITY FOOTBALL, AGE 14 TO 15 YEARS

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Abstract:

In the game of football the psychological factor is always present. Its influence depends on age and morpho-functional changes that occur in processes of growth and development: physical development becomes more balanced, the growth rate becomes constant, the body tends to mature. Motor development is envisaged as the speed of response and performance to make the complex motor actions, the speed to carry distance and gradually different conditions/ variables; the resistance to envisaged development efforts cardio-respiratory variables; the development of explosive strength and force segmentation.

Psychological preparation is a complex process involving formal and non-formal education, skills and attitudes, but also the individual child to be known and evaluated continuously.

In this context it is required knowledge of general and special skills to play football (sports), knowledge of psycho-sensory capacity with respect to the perception of space and time (accurate assessment of distance and speed of the ball in motion, as well as the players; kinesthetic sensitivity, knowledge of psycho-intellectual capacity