

25. Mironiuc M., *Analiza economico-financiară (Performanță. Poziție financiară. Risc)*, Editura Universității "Alexandru Ioan Cuza", Iași, 2009
26. Onica M., „Analiza financiara aprofundata a afacerilor”, Editura Europlus, Galati, 2009, 168 pagini, ISBN 978-973-1950-48-9;
27. Onica M., „Gestiunea financiara a întreprinderii”, Editura Europlus, Galati, 2009, 241 pagini, ISBN 978-973-1950-27-3;
28. Onica M., „Evaluarea întreprinderii”, Editura Europlus, Galati, 2009, 280 pagini, ISBN 978-973-1950-45-7;
29. Onica M., „Diagnosticul și evaluarea întreprinderii”, Editura ZIGOTTO, Galati, 2011, 256 pagini, ISBN 978-606-8303-38-3
30. Yu M., Analyst forecast properties, analyst following and governance disclosures: a global perspective, *Journal of International Accounting, Auditing and Taxation*, Volume 19, Issue 1, 2010, pp. 1-15
31. *** OMFP nr. 3512/2008 privind documentele financiar-contabile, publicat în Monitorul Oficial al României, Partea I, nr.870 din 23.12.2008
32. *** OMFP nr. 3055/2009 pentru aprobarea Reglementărilor contabile conforme cu directivele europene, publicat în Monitorul Oficial al României nr. 766 din 10.11.2009
33. *** OMFP nr. 2681/2009, Ordin pentru aprobarea Normelor privind organizarea și efectuarea inventarierii elementelor de natura activelor, datoriilor și capitalurilor proprii, publicat în M.O. partea I, nr. 704/20.10.2009.
34. *** OMFP nr. 2689/2010, Ordin pentru modificarea și completarea unor reglementări contabile, Monitorul Oficial al României, nr 882/ 29.12.2010.
35. *** OMFP nr. 2670/2010, Ordin privind aspectele principale legate de întocmirea și depunerea situațiilor financiare anuale și a raportărilor anuale, publicat în Monitorul Oficial al României, nr. 889/30.12.2010.
36. *** Directive 2009/49/EC of the European Parliament and of the Council of 18 June 2009 amending Council Directives 78/660/EEC and 83/349/EEC as regards certain disclosure requirements for medium-sized companies and the obligation to draw up consolidated accounts, publicată în Jurnalul Oficial al Uniunii Europene, L164/42 din 26.06.2009
37. *** FASB, Statement of Financial Accounting Concepts no.8, Conceptual Framework for Financial Reporting, September 2010, www.fasb.org

**PRÉVISION DE CALCUL - OUTIL POUR
ANTICIPER LES TENDANCES DE
L'ÉVOLUTION 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

Constantin PLOEȘTEANU

Faculty of Physical Education and Sports, "Dunarea de Jos" University of Galati, ROMANIA

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

with reference to the: attention (concentration, distributive, stability, volume); plasticity thought processes (speed, flexibility, independence and self-critical). The reasons are the development of energy sources and the affirmation of performance; the need for security prevailing in puberty, the need for love and group membership, etc.

Keywords: *football training, capacity coordination, kinesthetic sensitivity*

INTRODUCTION

Optimizing training is the result of the activity of the two cerebral hemispheres. Sensorimotor functions (motility, sensitivity, hand movements, leg movements) are controlled by each hemisphere (right, left), direct and reverse (cross). Each half-body is controlled by the opposite hemisphere with the same functions and the same roles, which is not the case with language, thinking, etc. The left hemisphere refers to language, words, figures, analysis and abstraction ability, time dependence (care to proceed methodically). The right hemisphere has the specific features spatial thinking and the ability to see abstract. They are non-verbal ways of expression.

Imagination and intuition are its dominant features, for which office is considered artistic and musical competence. The approach is intuitive opposite of rational. Operation is based on associations of ideas, interactive approach, the synthesis of relations between objects, to reconstruct the information into a coherent whole.

In this way the development is aimed at the development of psycho-motility (N.Wolansky, 1980), which is referred to the general psychomotor coordination, general practice (accuracy and speed of optical-motor reflexes and auditory motor).

For age 14 to 15 years is envisaged:

- Coordination of actions by different objects and positions;
- Coordination of specific motor acts and actions of football.

These actions are important in the development of personality with reference: temperamental balance, opportunities for rebalancing after emotional stress. Training and personal development is the ability to define the skills and knowledge of self interest and it's affirmation.

For children 10-12 years, general physical training aimed at building and strengthening the basic motor skills and motor skills development (D.D. Crăciun, S.Tache, T.Bocu, 2008).

Some authors clarify the components of motor performance related to training methodology (V.Cojocaru, 2002) and methods for assessing driving ability in training (L.Denisiuc, 1990).

Networking our research was based on the influence of coordination capacity (A. Dragan, 2009) to optimize the training lessons to players.

RESEARCH

Research tasks is to assess coordination tests to groups of football, 14 to 15 years, to identify existing relationships to optimize the training process. Theme is important both by enlarging the area of knowledge and coordination of specific features football player.

RESEARCH HYPOTHESES

To what extent the proposed experimental testing program influence psychomotor coordination among footballers of 14 to 15 years.

If tests of coordination introduced in the experiment identified or expected results to verify this hypothesis and to draw conclusions.

MATERIALS AND METHODS

The experiment took place from October 15 to December 15, 2010, in Galati high school sports.

RESEARCH SUBJECTS

- Experimental group are students from ninth grade from high school sports of Galati.

- The control group students / athletes from the center of the football club FC Danube of Galati.

An extensive experimental programs with a three-month deployment. Experimental group subjects had one day each week (Wednesday) one 60-minute workout, 40 minutes by means of representing work coordination skills

WAY OF WORKING

1. Weeks 1 to 4, the period 10.09.2010 - 10.10.2010:

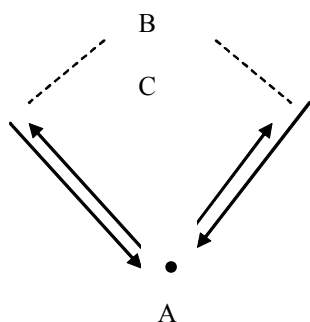
- Types of jumps rope on both legs, one leg to another, place or / and travel, so one minute rest in 1 minute, 10 minutes total,

- 3 x 3 foot tennis, the obligation to play the 3 balls in a coup to make clumsy foot, 30 minutes total.

2. Weeks 5 to 8, the period 11.10.2010 - 11.11.2010:

- Moving the ball in a circle each other, 5 groups x 4 players, each player in turn moving alegare 5 meters off the ball in the circle and a circle drive around 3600, after leading the ball 5 meters to the side and place inside each other's circle, running from his group and gives relay starting next colleague. It works differently, with both feet. Year-end is realized as a contest, total 20 minutes;

- Players are ready by 3. One is passive defender (C), another (B - located behind the first) to move left and right side and hit the ball given by the third (A) which is at a distance of 2.5 meters. After the first two lessons return ball by the player "B" will be avoiding a milestone, 0.40 meters high, located to the side. Hitting the ball is made with the flat and / or inner shoe, total 20 minutes



.3. Weeks 9 to 12, the period 12.11.2010 - 12.12.2010:

- The ball in a defined space 20 x 20 meters, players will lead the ball avoiding some obstacles in the cavity, constantly changing direction and avoiding teammates. It works in rounds of 2.5 minutes each, begin by leading exercise ball with deft foot and the next half foot neândemânatic, total 15 minutes;
- Playing field 4 x 3 25 x 20 feet, 8 x 3 minutes rounds. The team consists of 4 players will care

clumsy foot and the teams will Dein 3 players skilled foot care. In the first 4 rounds will be a game of possession, and the last four rounds will be played in two small gate size of 1.5 / 1 meter.

RESEARCH RESULTS

Coordination capabilities are very important, both in selection and improvement in learning and sports. An objective assessment is to evaluate the Matorin and Romberg tests and tests senzio-motor coordination (G. Gheorghiu, 2006), as was done in our experiment.

They used three measurement techniques: Matorin test, Romberg test, coordination test specific elements and techniques.

Meter were roulette, timer and geometric rapporteur.

1. Matorin test

Psychomotor test in assessing the overall coordination, has two directions of rotation: right and left. Perform a vertical jump detachment of the place, followed instantly by a somewhat larger rotation around the longitudinal axis of the body.

Test values are Matorin to turn right (Table 1 and 2)

- Growth rate in the experimental group is 61.10, to increase control group is 33,610.

Test values Matorin from turning left are: (Table 1 and 2)

- Growth rate in the experimental group is 38,780, to increase the control group is 21,480.

Table 1. The Matorin test - experimental group n = 20

Indicators	Right rotation		Left rotation	
	TI grade	TF grade	TI grade	TF grade
Amount	5572	6794,1	5571,6	6347,2
Media	278,6 ⁰	339,7 ⁰	278,58 ⁰	317,36 ⁰
Growth rate	61,1		38,78	
Deviation	0,244	0,738	0,326	0,574
Cv %	0,087%	0,217%	0,117%	0,180%

Table 2. The Matorin test - experimental group n = 20

Indicators	Right rotation		Left rotation	
	TI grade	TF grade	TI grade	TF grade
Amount	5583,5	6255,7	5575,9	6005,5
Media	279,17 ⁰	312,78 ⁰	278,79 ⁰	300,27 ⁰
Growth rate	33,61		21,48	
Deviation	0,579	0,538	0,455	0,551
Cv %	0,207%	0,172%	0,163%	0,183%

2. THE ROMBERG TEST

Psychomotor test to assess the balance. Athlete is in position standing on one leg, other leg with the heel on the knee on the floor, arms stretched forward, blindfolded. The number of seconds timed as

the subject is in balance until the foot positioned on the knee touches the ground.

Romberg test values are (Table 3)

- Growth rate is 5.71 in the experimental group and control group to increase which is 2.02 s.

Table 3. The Romberg test - experiment and control group

Indicatori	Experiment group		Control group	
	TI sec	TF sec	TI sec	TF sec
Suma	376,68 s	490,72 s	376,53 s	416,75
Media	18,83	24,48	18,82	20,84
Growth rate	5,71		2,02	
Deviation	0,012	0,185	0,01	0,011
Cv%	0,067%	0,757%	0,055%	0,053%

3. Psychomotor coordination test specific football game.

Perform 2-fold path. The first attempt leads the football player in the direction of an equilateral triangle with sides of 3.5 meters. At each corner of the triangle player bypasses a milestone with 360 ° foot handy. After a pause of 10 seconds to start in the second attempt, the player will lead a ball awkwardly avoiding the 3600 without running the benchmark.

They timed the total time working, without taking into account break 10 seconds.

Psychomotor coordination test values are: (Table 4)
- Growth rate in the experimental group is 5.15 and 0.94 were obtained from the control group;
- Coefficient of variation is lower in final testing in the experimental group, indicating good homogeneity, to the control group showing a lack of homogeneity.

Table 4. The psychomotor coordination test

Indicators	Experiment group n = 20		Control group n = 20	
	TI sec	TF sec	TI sec	TF sec
Amount	431,5 s	329 s	431,28 s	412,45 s
Media	21,6	16,45	21,56	20,62
Growth rate	5,15		0,94	
Deviation	0,081	0,039	0,076	0,397
Cv %	0,375 %	0,241%	0,355 %	1,927%

DISCUSSION AND CONCLUSIONS

Knowledge of the evolution of these capacities allows for optimal age for intervention with the most appropriate means to gain "time" and correct programming and directing sports training.

Means of training to be targeted and the specific capacity to be developed.

Structure operating systems and application functional, motor, mental, and availability are adequate opportunities to athletes, our footballers for 14 to 15 years.

BIBLIOGRAPHY

1. Drăgan, A. – Optimizarea lecției de antrenament la disciplina fotbal, University Press Galați, 2009., p. 250.
2. Ciolca, S. – Fotbal // Fundamente teoretice și metodice, ANEFS, 2008., p.186.
3. Cojocaru, V. - Fotbal de la 6 la 18 ani. În: Metodica Pregătirii, București, 2002., p.190.
4. Denisiuc, L. - Metode de apreciere a capacității motrice. Teste, metode, aparate. Centrul de cercetare științifică și de documentare, București, 1990., P. 70 -75
5. Gheorghiu, G. – Teza de doctorat. Optimizarea pregătirii fizice și tehnice la hocheiștii începători prin folosirea jocurilor de mișcare, Chișinău, 2006., p. 256.
6. Hodgson, R. - Principiile de bază pentru o activitate utilă la o echipă eficace// Buletinul Federația Română de Fotbal, București, 1995., P. 65 - 66
7. Rădulescu, M., Cojocaru, V. - Ghidul antrenorului de fotbal/Copii și juniori.- Editura Axis Mundi, București 2003. p.231.
8. Wolansky, N. - Influența activității motrice asupra organismului // Revista culturală fizică, nr.17, Varșovia, 1980 P. 87-92

EXPÉRIENCE SUR L'INFLUENCE DE LA FOOTBALL CAPACITÉS DE COORDINATION, L'ÂGE DE 14 À 15 ANS

Résumé

Dans le jeu du football facteur psychologique est toujours présent. Influences des facteurs psychologiques sont dépendant de l'évolution d'âge et morpho-fonctionnelles qui se produisent dans le processus de croissance et le développement: le développement physique devient taux de croissance plus équilibré devient constante, le corps a tendance à mûrir. En ce qui concerne le développement moteur est envisagé comme suit:

- Vitesse de réaction et le rendement pour prendre des actions motrices complexes, la vitesse d'effectuer à distance et peu à peu les différentes conditions et variables;

- Résistance des efforts de développement envisagées cardio-respiratoires des variables;

- Développement de la force explosive et la segmentation de la main.

La préparation psychologique est un processus complexe impliquant formels et non formels d'éducation, les compétences et les attitudes, mais aussi de chaque enfant à être connus et évalués en permanence.

Dans ce contexte nécessite des connaissances générales et les compétences spéciales pour jouer au football (sport), la connaissance de la psychosensorielle des capacités par rapport à l': Perception

de l'espace et le temps (évaluation précise de la distance et la vitesse de la balle en mouvement, ainsi que les joueurs; la sensibilité kinesthésique, la connaissance de la psycho-intellectuelle des capacités en référence à l': attention (concentration, distribution, la stabilité, volume); processus de pensée plasticité (rapidité, la souplesse, l'indépendance et l'auto-critique).

Les raisons en sont les sources d'énergie au développement et à l'affirmation de la performance: les besoins de la sécurité qui prévaut dans la puberté, l'amour et se joindre au groupe, les adolescents sont présents à tous les besoins, les besoins étant auto-critique.

Mots-clés: *formation de football, la coordination des capacités, la sensibilité kinesthésique*

METHODICAL PRIORITIES TO FORCE GENERAL AND SEGMENTATION IN 11-12 YEAR OLDERS

Constantin PLOEȘTEANU

Faculty of Physical Education and Sports, "Dunarea de Jos"
University of Galati, ROMANIA

Abstract

We designed an experimental program consisting of exercises in athletics, playing sports (football, boys), process-orientated routes. The research project design takes into account the objectives and major principles of curriculum development of the students' driving ability, i.e. adaptation and improvement in exercise by developing motor qualities, forming a body building muscle in the upper and lower body, implementation of motor qualities (speed) in skill action in the sports game, coordination, agility, and ability to independently practice exercise.

In this context we designed an experimental curriculum using means that are attractive for students, allowing students to choose the enforcement action depending on their driving performance in different situations. The nature of the competition is both individual and collective, at certain times of the lesson, the differential treatment may have an individual character, characterized by performing the various exercises in a self-paced form of competition. These objectives are always able to ensure harmonious physical development under all aspects (physical, psychological, physiological and motor).

Athletic exercises aim at teaching skills and driving skills and also focus on the development of driving qualities, of the lower body muscle strength, and increased exercise capacity.

The sports game aims at exercising and increasing effort capacity by developing motor qualities, in general, and speed-driving quality, in particular, but also development of the upper body muscle strength.

Process-orientated routes or skills assessing tests (feature ability) were composed of simple means, chained in a convenient, logical order for students, being categorized more as a quality that can be educated, producing effects over the kinesthetic sensitivity, balance in all its forms, sense of rhythm and time measurement, limb coordination, precision, agility and control of muscular effort.

Throughout the course of practical exercises we tried to make them attractive, compatible with children's abilities to undertake its effort.

Keywords: *need to move, multilateral training, aerobic/ anaerobic physical effort, muscle resistance, kinesthetic sensitivity, agility, attractiveness*

INTRODUCTION

We tried to achieve both socialization of students while playing sports and socialising and bio-motor performance. Most investigations show the positive influence of sports on the personality and health of those who practice it, especially on children and students. The advantage of sports is that they

exert influence on both body and mind; moreover it is considered that cultural values, individual and social attitudes and behaviours learned in physical activity are to be transferred in other domains of life.

The use of means of athletics, playing sports, attending one (or more) process-orientated routes executed in light and progress conditions, in the