



Faculty of Finance-Accounting of Pitesti  
Center of Financial-Accounting Research of Pitesti

## *INTERNATIONAL SCIENTIFIC CONFERENCE*

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# *ACCOUNTING AND FINANCE - THE GLOBAL LANGUAGES IN BUSINESS*



**Partners:**

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ȘTIINȚE ȘI TERNOLOGIE  
DIN TÂRGU MUREȘ

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CAMERA ASISTENȚILOR FINANCIARE  
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**13. EFECTELE PROGRAMELOR DE SUSȚINERE FISCALĂ ASUPRA ACTIVITĂȚII INVESTIȚIONALE**

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**Abstract:** The implementation of projects or programs, in order to stimulate investment activity, is permanently on the agenda of majority of governments, because exactly investments generate changes in the volume and structure of GDP, by this ensuring economic growth. At the same time, the investment is such as material support of promotion of technical and scientific progress in various sectors of activity, because of it, the productive forces of the society is improving and modernizing, and at the same time it is rising to the standard of living of the population by creating improved living conditions. In order to ensure a positive investment flow, are involved various means, but the most discussed and studied is the relaxation of fiscal policy. Unfortunately, not all appropriate tax levers, whether will bring to the expected results, so that in many cases the existence of tax incentives does not ensure the increase of the investment activity. This research is on the way in which tax instruments can positively influence investment activity.