

**COMPARISON OF THE COST OF ROAD TRANSPORT OF GOODS IN ROMANIA
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petrescu.alexandra80@yahoo.com***Abstract**

Internal an international transport is one of the main activities of the economy. The development of this field has been permanent and growing compared to other areas that have had ups and downs. During the COVID-19 pandemic (and continuing in some European countries with the war in Ukraine), when many company stopped their activity, the transport was not stopped, only certain rules were imposed that had to be observed. The paper presents theoretical and legislative aspects related to the road transport of goods and are made comparisons between Germany and Romania in terms of: competition in the transport economy, the chosen transport category, the cost of a transport, the time spent in traffic and the payments made to drivers for the effort made. Although the two countries are extremely different geographically, legislatively and fiscally, Romanian transport companies prefer to provide their services in Germany, which is why a continuous analysis of these aspects is needed.

Key words: *cost calculation; road transport of goods; transport price.*

JEL Classification: *D24, M10, M41, Q56*

I. INTRODUCTION

According to the explanatory dictionary of the Romanian language, "transport is a branch of the national economy that includes all road, air and naval means used to transport things or people from one place to another". Transportation has been around since the dawn of man and his needs.

In the beginning, transportation was carried out at the lowest levels, that is, it referred to the moving of objects by people from one place to another with their own forces, then animals appeared that helped people in this activity, and finally they machines appeared that greatly simplified and eased this activity.

The Romanian national transport system has the following objectives: "achieving the connection of all localities to the national transport network, ensuring the right to free movement of citizens, ensuring the free movement of goods, ensuring the carrying out of transports that concern national security, ensuring its connection to international transport systems, participation in the economic and social development of the country" (Government Ordinance no. 19/1997).

International transport is carried out based on the possession of a community license, and if the driver is not a citizen of the respective country, he needs a driver's license (Regulation (EC) no. 1072/2009).

This branch of the economy is indispensable in these times when the whole of humanity is trying to know everything that human civilization has at our disposal in all corners of the world. It is very important to state that this branch, transport, connects all the other branches of the economy. For example, if there was no transport, we would not be able to make the connection between production and actual consumption, we would no longer be able to import-export raw materials (it would be a real problem because most of the raw materials originate in countries other than the processing one / their processing until they reach the finished products phase) or even finished products. Certain goods can be produced in certain areas of the country / world, in certain regions, require a certain climate, and through transportation, all people can enjoy these goods, regardless of the area in which they are located.

It is remarkable that the development of transport has been carried out constantly, compared to other segments that have had increases and decreases. The evolution of Romania has not always been at the same level as the evolution of the European Union in terms of the mode of transport that the population prefers (Maniu and Pantelescu, 2015).

The origin of the term logistics comes from the French word "logistique", which is derived from "loger". It entered the English language in the 19th century. The most widespread meaning of logistics is the achievement of the seven matches: logistics aims to supply the right product, in the right quantity, under the right conditions, at the right place, at the right time, to the right customer, at the right cost (Ilieş and Crişan, 2010).

The sustainability of road freight transport reveals that the most important line of action is the application of emerging technologies combined with decisive energy policies. The effectiveness of various measures in favour of the sustainability of collection and delivery transport is distinguished, with improved applicability of techniques supported by information systems (Armino et al., 2022).

Responsible companies try to contribute to sustainable logistics in terms of transport processes respecting environmental pollution norms as much as possible. In this context we can refer to electric mobility in the field of logistics. We must state that at the moment, in the European Union, it is extremely difficult to discuss electric special vehicles. The population is not yet ready for such a transition.

Next, we will present the main research trends in the field of transport and their importance in decision-making, as well as in the calculation of costs with the help of the VOSviewer program. In this sense, the mapping of a map and the identification of clusters grouped on the selected items, according to the articles published on Web of Science in the period 2011-2022, were considered. We filtered by the keywords: transportation, decision making, cost-benefit analysis, logistics.

In order to analyse the research directions regarding the calculation and analysis of risks arising in the field of transport, we considered the keywords found in the abstracts of the articles published on Web of Science with the help of VOSviewer.

Figure no. 1 presents the result obtained in a structured way, by identifying six interconnected groups around the notion of transport and cost-benefit analysis found in the Web of Science database in the last ten years, for a number of 350 selected articles, from the period 2011-2022. Following the selection of the relevant terms, a number of 77 terms were selected from the 1685 terms based on a relevant score.

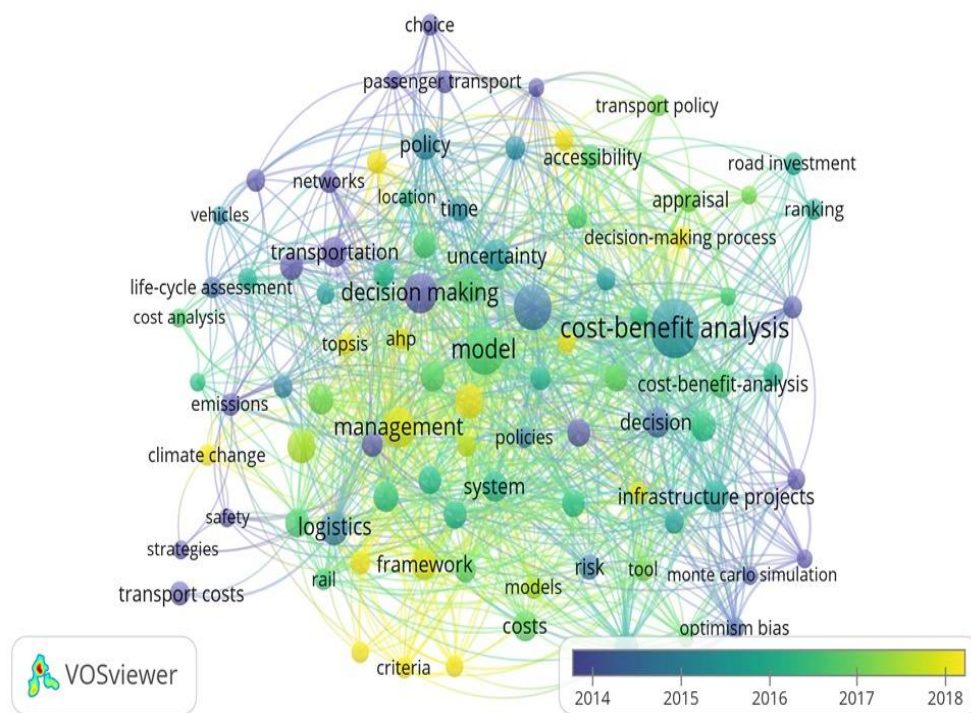


Figure 1 –Map of the links between transport concepts, cost importance and decision analysis in the field of transport found in scientific research in the last 10 years (Web of Science)

Source: Personal projection of the authors using VOSviewer

Analysing, we find that the profile of the specialized literature regarding the term management accounting practices from the mapping above, we can see that there are a multitude of studies related to this term, being in turn inter-related with various items grouped in clusters synoptic, general for economic field of study (Bordeianu and Morosan-Danila, 2013).

II. ROAD TRANSPORT OF GOODS IN ROMANIA AND GERMANY -FACTS AND FIGURES

At the level of the European Union, it was found that road transport is at the top of people's choices in the period 2015-2021, compared to other forms of transport, and at the other extreme are other waterways, probably because the biggest investments in recent years have been in the road infrastructure, the other categories being neglected (see figure no. 2). In 2021, the road transport of goods accounted for more than 3 quarters of the total analysed transports. The values related to road transport increase from one period to another, and in 2021 compared to 2014 it increased by 3.8 percentage points. This growth is also due to the increase in international trade on which we are dependent.

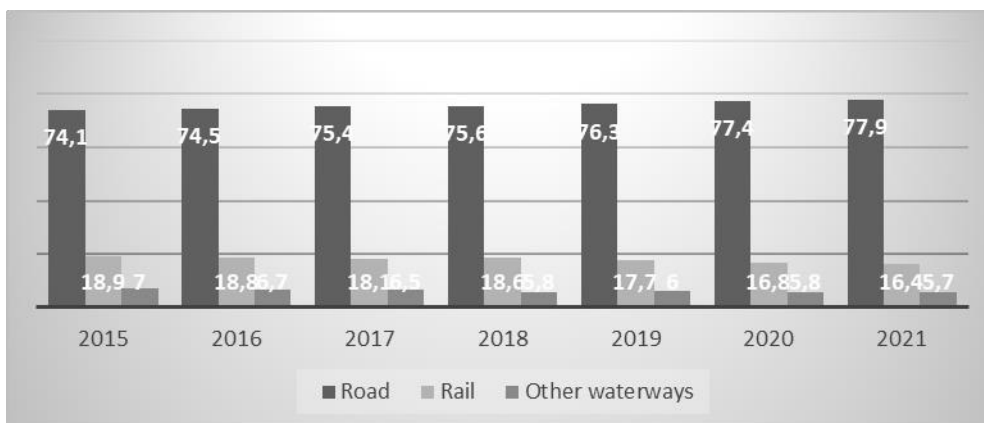


Figure 2 – People's preference for the mode of transportation of goods

Source: Personal projection of the authors using Eurostat data base

We believe that road transport is at the top of preferences because it is the fastest way to transport goods and at the same time it has an affordable price for everyone. Nowadays, in the so-called century of speed, the reduced time in which goods get from one place to another matters a lot to people. Many times, they prefer to pay more to get the goods faster.

Trucking companies also have crews on certain trucks to satisfy customers and maintain customer relationships. In general, companies that always have to transport different goods conclude contracts with transport companies, and they must honour and respect the terms of the contract.

Another advantage of road transport of goods is the possibility of picking them up exactly where they are, and no other mode of transport is needed to take the goods to the places where they could be picked up, as in the case of rail transport, naval.

In figure no. 3 we can observe the fact that in a detached way, both in Germany and in Romania, road transport is on the first place in the preferences of the population in 2021. Remarkable is the very small difference, 500 thousand ton-km, between Germany and Romania in the case of road transport of goods. We note the biggest difference between the two countries in the case of rail transport, 65,643 thousand tons – km. In Romania, the highest percentages in this category are brought by ArcelorMittal Galați, Egger.

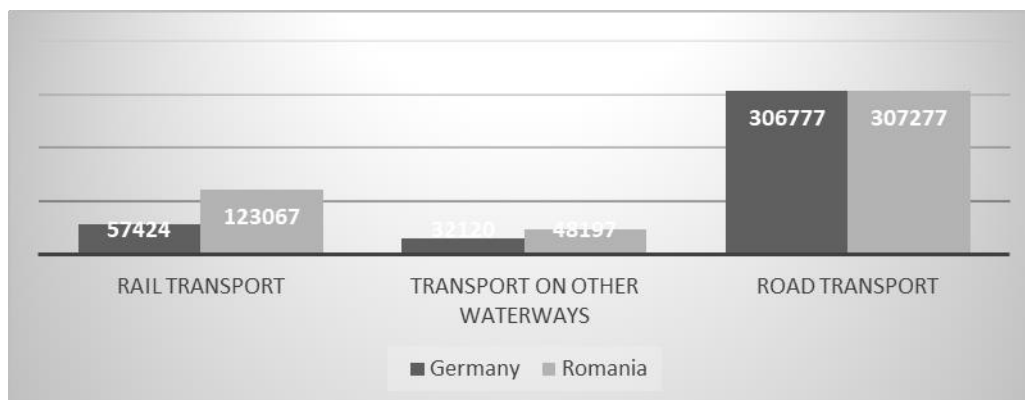


Figure 3 – The preferences of the population for the transport of goods, in thousands of tons - km

Source: Personal projection of the authors using data published by the Statistisches Bundesamt and the National Institute of Statistics

In Romania, a number of 82,462 companies are currently registered for CAEN code 4941 – Road transport of goods. We must specify the fact that in 2021, for the CAEN code specified above, 6,137 companies were established, 468 companies went into insolvency and 249 companies were delisted. In Romania, in past decade, there have been extremely many fiscal changes, which positively or negatively affected various fields of activity, similar to the global situation (Morosan-Danila, 2022; Nastase and Morosan-Danila, 2016), recommending various solutions to companies for recovery or maintaining the activity (Bordeianu et al, 2021, Morosan-Danila and Bordeianu, 2021, 2020).

There are currently 112,765 road freight transport companies registered in Germany, of which 3,322 companies were established in 2021, 255 companies entered insolvency and 78 companies were delisted.

We observe the fact that Germany is a more stable country than Romania in terms of the resistance of companies on the market. The German state constantly offers subsidies and incentives to companies on its territory for the improvement and maintenance of special vehicles (for example: providing an annual subsidy of approximately 2,000 euros for improving the technical condition of trucks).

The way to register a company is much more cumbersome in Germany and there are many more conditions that must be met by those who are going to become administrators. First of all, their biggest impediment is the amount of money that must be had at the time of setting up the company. If in Romania we can establish an LTD with 2 lei, in Germany we can establish a GmbH (equivalent to the LTD in Romania) with 25,000 euros. We believe that this is an important factor regarding the difference between the number of companies registered in Romania and the number of companies registered in Germany.

We specify the fact that the area of Germany is much larger compared to the area of Romania. Germany is a country much more transited by heavy vehicles. If in Romania we are talking about low prices, in Germany we are talking about extremely strong and growing competition, and for this reason prices have not increased recently. In general, goods from Germany are transported by companies from all neighbouring countries, and since the demand for transport is much higher than in other countries, the shipping companies do not raise the prices.

Taking into account the large number of newly established companies, we must again note the competition on the road freight transport market. With so many companies, the prices are relatively low. New firms generally enter the market with low prices and either disrupt existing prices or disappear from the market in record time (Boghean et al, 2009).

The global competitive environment has led to a change in customer demand, desires and expectations. If in other fields of activity, we can reduce the expenses regarding the final product, in the field of transport we have nothing to reduce. Both direct and indirect expenses are not reduced for larger purchases. For example, the price of fuel does not change regardless of the quantity purchased, tolls are not negotiable, they are standard.

Customers with a variety of possibilities to transport their goods from one place to another always choose the lowest price. Road transport does not always have the lowest prices, but it is certainly the fastest way to transport goods. The price of a shipment differs from one company to another because of the commission they add.

Competition in the transport market is also about the punctuality and fairness of carriers. These elements are very important in a business and often make the difference in the eyes of the customers.

In July 2020, the European Parliament and the Council adopted several important elements of the so-called "Mobility Package I", a set of legislative proposals that the European Commission presented in May 2017 to modernize and improve the legislative framework governing the road European and transport market. After three years of negotiations, the new rules now provide for better working conditions for drivers and fairer competition between carriers.

The new rules on driving time and rest periods clarify some existing provisions, give drivers more flexibility and ensure that drivers in international transport return home/company headquarters every three to four weeks (Regulation (EU) 2020/1054).

In the year 2023, it is estimated that a new generation of smart tachograph will be introduced, which will be more resistant to manipulation.

III. COMPARATIVE ANALYSIS REGARDING THE CALCULATION OF THE COST OF A TRANSPORT IN ROMANIA AND GERMANY

Next, we will present a comparative case study with the main purpose of establishing a price related to the transport of general goods in two countries (Romania and Germany). In this sense, we took into account all the factors that influence the price of a transport, namely: the type of transport, the truck required, the goods subject to transport, the additional services required, the related distance and duration of the transport, the price of fuel, road taxes, the driver's salary, the necessary authorizations. In the transport price, there are also other secondary

elements that must be taken into account even if they do not directly influence the costs. For example: auxiliary materials, maintenance of assemblies, their depreciation over time, insurance expenses.

When we say the type of transport, we automatically think of the method of carrying it out, i.e. in group mode or in individual mode. The group mode refers to the partial occupation of the available loading space, while the individual mode refers to the exclusive and total occupation of the space.

The need to transport different goods has led to the design of several types of semi-trailers in order to be able to transport them safely and to comply with legal regulations. The semi-trailer category includes:

- standard semi-trailer, with 3 axles, on which goods with a maximum weight of 24 tons can be transported;

- semi-trailer with 3 axles, but the distance between them not being equal, the total weight that can be transported is 28 tons;

- semi-trailer with 4 axles, the total weight that can be transported is 44 tons.

Considering the size and weight of the goods, as well as the necessary transport conditions, we can determine which semi-trailer is suitable for carrying out the transport. General cargo can be of several types: cargo that can be loaded and unloaded using the ramps that are equipped with all semi-trailers, and cargo that requires loading and unloading with the help of a special crane.

Additional services refer for example to loading and unloading by the driver, the short-agreed time for carrying out the transport from the place of loading to the place of unloading, but not least the checking of the goods (their integrity and functioning) before they are loaded and the confirmation their status to the client.

When we know the distance between the place of loading and the place of unloading, we have to take into account the time spent in traffic and the route we are going to travel. We also have to consider the time spent at the place of loading and unloading, the schedule of the driver and the schedule of the companies where we pick up the goods and the schedule of the companies where we deliver the goods (Jourquin and Beuthe, 2019). We specify the fact that a driver has the opportunity to drive 9 hours a day, and then he must take a daily rest of 11 consecutive hours.

Recently, the price of fuel has reached maximum levels, taking into account the values of recent years. This price is calculated per barrel of oil. When the price of a barrel increases, the price of fuel automatically increases. We must also specify the fact that in March 2022 the demand for fuel on the Romanian market was excessive.

Road taxes differ from one country to another, but in Romania they have the same values regardless of the road category on which a truck travels. If we refer to Germany, the taxes in this state differ from one road category to another. Carrying out oversized transport, we must take into account the fact that tolls differ from standard ones (Papouškova, 2019).

In Romania, drivers have fixed salaries, and when they leave the territory of the country, they collect per diems for the journeys made. If the company registers a profit, the maximum per diem that can be granted to a driver is 87.5 euros/day, and if it registers a loss, the value of the maximum per diem is 35 euros/day. When appropriate, they are granted weekend increments and night increments. In Germany, drivers are paid by the hour, with weekend increments and night increments.

Oversized transports, exceeding the maximum allowed limits, need additional authorizations certifying the legality of traveling on public roads. These permits are issued on certain routes, depending on the actual dimensions, and their price is usually extremely high. If the dimensions of the goods are bigger than the limits allowed by the authorizations, a pilot is required to accompany the truck along the entire route. Oversized cargo transport companies hold authorizations on certain routes, but German companies require additional authorizations for most transported goods, starting from the companies' headquarters where they are loaded and where they are unloaded.

The trucks have the following equipment for carrying out the transports: ramps with the help of which equipment can be loaded, chains without which it is not possible to anchor the goods, lighting and warning equipment to make the convoy visible when moving.

When the assembly returns to the company's headquarters, it is subjected to a complete overhaul in order to check and repair certain defects that may occur during the journey. The worn tires are replaced, the brake and lighting equipment faults are fixed, and finally a thorough diagnosis is carried out with the help of a tester and the faults to be fixed are found.

Depreciation of the assemblies is calculated monthly for the entire duration of their use. In the price of transport, we must also include the wear and tear of the equipment.

Within a road freight transport company, we find the following types of insurance: CMR insurance, CASCO insurance, RCA insurance. These are generally done over a period of one year, and their cost has increased considerably recently. Their value is influenced by the history of the company and the technical condition of the equipment.

The per diem is a daily amount granted to cover food expenses, the usual small ones, but also the cost of transport within the locality in which they operate (Government Decision no. 518/1995). In Romania, the daily

allowance is regulated by the following normative acts: Law no. 72/2022, Law no. 16/2017, Law no. 227/2015, Government Decision no. 1860/2006, Law no. 53/2003, Government Decision no. 518/1995.

Law no. 72/2022 applies starting from the month following the one in which this law enters into force.

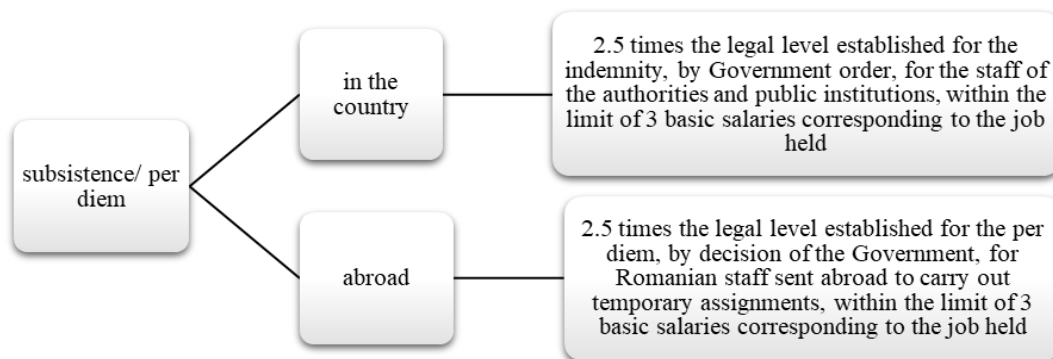


Figure 4 – The method of calculating the per diem starting from May 2022

Source: Personal projection of the authors

The limit related to the value of 3 basic salaries corresponding to the job held is calculated by relating the 3 salaries to the number of working days in the respective month, and the result is multiplied by the number of days in the period of being delegated/seconded/performing the activity in another locality in the country or abroad (Law no. 72/2022).

Next, we present the method of calculating the per diem granted by a company in Romania to a driver sent to Germany and his per diem in Romania, in two different periods, taking into account the related legislation. Unfortunately, we have to specify the fact that the Romanian entrepreneur is always looking for solutions to reinterpret and avoid different legislative aspects, both in terms of fees, taxes, legal limits and accounting records (Grigoras-Ichim and Morosan-Danila, 2020a, 2020b, 2016; Ciubotariu et. al, 2012).

Table 1. Comparative calculation of the per diem in two periods with different legislation

Indicators	May 2021		May 2022	
	Romania	Germany	Romania	Germany
Maximum per diem that is not taxable	50 lei	if the company makes a profit = 87.5 euros/day 87.5 euros/day x 20 working days = 1750 euros if the company registers a loss = 35 euros/day 35 euros/day x 20 working days = 700 euros	2,550 lei gross salary x 3 x 22 days worked / 22 working days = 7,650.00 lei 7,650 lei / 4.95 euros = 1545.45 euros	2,550 lei gross salary x 3 x 22 days worked / 22 working days = 7,650.00 lei 7,650 lei / 4.95 euros = 1,545.45 euros

Source: Personal projection of the authors

Drivers employed by companies in Germany are paid according to the region in which the company operates. The German Employment Agency defines three age groups: under 25, between 25 and 55, and over 55 (Zloteanu, 2022), establishing their salary in the same way: under 25 years - 2,123 euros, between 25 and 55 years - 2,380 euros, over 55 years - 2,487 euros.

In the following table, we present a comparative analysis in which we compared the transport of an agricultural combine with the help of an assembly consisting of a 3-axle tractor head and an extendable 4-axle trailer equipped for oversized transports because the dimensions of the goods do not fit on a standard assembly. The dimensions of the cargo on the ground are: 7 + 8m length (header + combine), 3.6 m width, 3.8 m height, 17 tons, and the dimensions of the convoy with loaded cargo are: 18 m length, 3.15 m width, 4.35 m height, 39.5 tons. The additional services provided to the client for this transport are: checking and communicating the technical condition of the machine, loading by the driver, securing and anchoring the cargo, real-time communication of the convoy's position.

Table 2. Calculation of the price of a transport carried out in Romania vs Germany

Indicators	Route Suceava – Roman – Bacău – Focșani – Buzău – Urziceni – Bucharest	Route Berlin – Magdeburg – Hanover – Hamm
Distance in KM	450 KM	450 KM
Mandatory road taxes	54.43 lei x 4.95 lei/euro = 10.99 euros	450km x 0.16euro/km = 72 euros

Indicators	Route Suceava – Roman – Bacău – Focșani – Buzău – Urziceni – Bucharest	Route Berlin – Magdeburg – Hanover – Hamm
Authorizations required for oversized transport	Length = 0.030 euros x 450km = 13.5 euros Width = 0.202 euros x 450km = 90.9 euros Height = 0.269 euros x 450km = 121.05 euros Tonnage – within accepted legal norms	Length = 0.041 euro x 450km = 18.45 euro Width = 0.13 euro x 450km = 58.5 euro Height = 0.15 euro x 450km = 67.5 euro Tonnage - within accepted legal norms
The duration of the transport	- on this route with only national roads, the journey time is 8 hours, - is directly influenced by the infrastructure of each country; - on the territory of Romania, the movement of oversized convoys is restricted to a speed of 70km/h outside the localities, and in the locality the limit imposed by the road category administrator is respected; - due to restrictions and infrastructure, the duration of time is longer than the time required to carry out a general cargo transport (within normal dimensions).	- the time required to complete this route lasts 6 hours; - it is much shorter than the time required in Romania due to the fact that in Germany the infrastructure and road conditions are much more developed; - the chosen route mostly consists of high-speed roads (motorways), which means that we are allowed to drive at a speed of 80km/h; - overtaking other vehicles is totally prohibited.
Checking and communicating the technical condition	100 euros	100 euros
Loading by the driver	200 euros	200 euros
Real-time communication of the position of the convoy	50 euros	50 euros
The driver's salary until May 1, 2022	Gross salary = 515.15 euros/month = 17.17 euros/day Mandatory contributions = 209.29 euros/month = 6.98 euros/day Internal per diem = 10.10 lei/day	Gross salary = 515.15 euros/month = 17.17 euros/day Mandatory contributions = 209.29 euros/month = 6.98 euros/day External day: • if the company registers a profit, a maximum of 87.5 euros/day • if the company registers a loss, a maximum of 35 euros/day
The driver's salary from May 1, 2022	Gross salary = 515.15 euros/month = 17.17 euros/day Mandatory contributions = 209.29 euros/month = 6.98 euros/day	Gross salary = 515.15 euros/month = 17.17 euros/day Mandatory contributions = 209.29 euros/month = 6.98 euros/day Maximum non-taxable daily allowance = 515.15 euros/month x 3 x 1 day / 22 working days in May 2022 = 70.25 euros Amounts exceeding this ceiling will be taxable.
Fuel price	Diesel = 1.71 euro / l AdBlue = 1.11 euros / l	Diesel = 2.20 euros / l AdBlue = 1.60 euros / l
Consumption	Empty assembly = 25.5 l/100 km => 25.5 l x 450 km / 100 = 114.75 l / 450 km Loaded assembly = Empty assembly + 0.5 l/t = (25.5 l x 450 km / 100) + (0.6 l/ton x 17 tons x 450 km) / 100 = 114.75 l + 45.90 = 160.65 l / 450km / 17 tons Diesel = 160.65 l x 1.71 euro / l = 274.71 euro AdBlue = 22.5 l x 1.11 euros / l = 24.97 euros (related to AdBlue consumption: 900 km - 45 l; 450 km - 22.5 l)	Empty assembly = 22.5 l/100km => 22.5 l x 450 km / 100 = 101.25 l Loaded assembly = Empty assembly + 0.5 l/t = (22.5 l x 450 km / 100) + (0.5 l/ton x 17 tons x 450 km)/100 = 101.25 l + 38.25 = 139.5 l / 450 km / 17 tons Diesel = 139.5 l x 2.20 euros / l = 306.9 euros AdBlue = 22.5 l x 1.60 euros / l = 36 euros (related to AdBlue consumption: 900 km - 45 l; 450 km - 22.5 l)
TOTAL Main factors until May 1, 2022 (the company registers profit)	920.37 euros	1,230.29 euros
TOTAL Main factors until May 1, 2022 (the company registers loss)	920.37 euros	1,177.79 euros
TOTAL Main factors from May 1, 2022	920.37 euros	1,213.04 euros
RCA insurance	1818.18 euros / year; 4.98 euros / day	
CASCO insurance	2000 euros / year; 5.48 euros / day	

Indicators	Route Suceava – Roman – Bacău – Focșani – Buzău – Urziceni – Bucharest	Route Berlin – Magdeburg – Hanover – Hamm
Income Tax	606.06 euros / year; 1.66 euros/day	
TOTAL Secondary factors	4424.24 euros / year; 12.12 euros / day	
GENERAL TOTAL until May 1, 2022 (the company registers profit)	932.49 euros / transport	1,242.41 euros / transport
GENERAL TOTAL until May 1, 2022 (the company registers loss)	932.49 euros / transport	1,189.91 euros / transport
GENERAL TOTAL from May 1, 2022	932.49 euros / transport	1,225.16 euros / transport
Addition until May 1, 2022 (the company registers profit)	767.51 euros	1,257.59 euros
Addition until May 1, 2022 (the company registers loss)	767.51 euros	1,310.09 euros
Addition from May 1, 2022	767.51 euros	1,274.84 euros
Final transport price	1,700 euros	2,500 euros

Source: Personal projection of the authors

In Romania, fees are charged for oversized transport per km travelled loaded. We must specify the fact that the price of authorizations for oversized transport differs according to the category of road travelled.

Table 3. Analysis of the differences between Romania and Germany

Indicator	Romania	Germany	Germany (company records loss)
Mandatory tolls	10.99	72.00	
Authorizations	225.45	144.45	
Transport duration (hours)	8	6	
Technical status communication	100	100	
Loading by the driver	200	200	
Real-time position communication	50	50	
Gross salary / day	17.17	17.17	
Per diem	10.1	87.5	35
Diesel (euro/l)	1.71	2.2	
AdBlue (euro/l)	1.11	1.6	
Diesel consumption (l)	160.61	139.5	
AdBlue consumption (l)	22.5	22.51	

Source: Personal projection of the authors

After looking at all the expenses that must be taken into account when determining the price of transport, we can state that we have significant differences because the prices in each country fluctuate greatly. In these countries the prices are related to the minimum incomes obtained by the citizens. Germany being a much more developed country than Romania, the price ceiling is much higher.

Recently, the price of fuel has undergone a significant increase in all the member countries of the European Union, which forces transport companies to increase their prices and adapt to the new crisis conditions.

If during the COVID-19 pandemic, transport suffered greatly due to the restrictions imposed in terms of access limitations in most companies that requested the presentation of the vaccine or a negative test, a problem that arose due to the fact that 80% of drivers refused this, in the current period transports are limited due to excessively high fuel prices.

The price addition charged for this transport takes into account the depreciation of the used goods and their maintenance. It should be taken into account that once-a-month a thorough review of the assembly subjected to such transports is carried out, because their degree of depreciation is very high.

Considering the competition, the price offer presented above is a reasonable one compared to other prices in the market for the transport of oversized goods. The final price is a reasoned one taking into account all factors.

IV. CONCLUSION

We believe that transport was, is and will be extremely important for the national and international economy. For the smooth running of all activities around the world we need transport. Most of the time, the purchase of raw materials or the sale of finished products also involves the problem of their transportation.

The history of this activity constantly demonstrates the need for a possibility to transport goods and people from one place to another, but especially from one country to another. Road transport is continuously evolving all over the world.

A valid argument is represented by the satisfaction of the population to have any goods in the desired places. Due to the developments in this field, at the moment there are many possibilities for the transport of goods: road, rail, sea, but nevertheless, from the analyses carried out in the present work, we conclude that both the population in Germany and the population in Romania clearly prefer the option of road transport of goods.

We believe that road transportation is preferred because it is the fastest and easiest way of transfer. In the case of this method of transport, the goods are picked up directly from the sender and are taken to the recipient without the need for another means of transport. It is also worth noting the convenience of the population in both analysed countries in terms of choosing the simplest mode of transport.

Competition on the transport market is extremely tight in both reference countries. We found that in Romania companies are established on a conveyor belt due to the simplicity of opening a company, and in Germany this phenomenon is slower and more expensive. We believe that it is better to condition the possibility of establishing a company because only in this way, the management will be stimulated to offer the best services.

In order to be able to survive on the transport market, the management of companies with such an object of activity would ideally know exactly what expenses they must bear to fulfil a contract.

Newly established companies come into the market with low prices and because of this old companies cannot raise their prices to make a decent profit. These things also happen because of the lack of experience in the field of new entrepreneurs.

On the other hand, the calculation of the transport price related to the case study carried out shows that the managers of the companies must have experience and know the legal rules related to each category of roads in order not to encounter difficulties during the course of the activity.

From the point of view of taxation and national laws, it is recommended to establish companies in the field of transport on the territory of Romania and effectively provide services in Germany.

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