

STUDY REGARDING THE ACCOUNTING ACTIVITY MATTER TACKLED FROM THE EFFICIENCY REQUIREMENTS

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Abstract:

The accounting activity depends on the general management which has as an objective to accomplish its functions within the organisation's financial and patrimonial area. Naturally, we can not talk about an efficient management without an efficient accounting activity. For this reason, the present paper tackles certain aspects which we consider that have to be established in order to get efficiency in the accounting field. The theoretical aspects are backed by the results of a selective scientific research with the purpose of knowing the respondents' opinion regarding the realities and perceptions over the accounting activity matter.

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JEL codes: *M41, M53, L84, D21*