

STRATEGIES IN OPTIMIZING THE OUTPUT OF FINANCIAL REPORTING: PROJECT FOR A NATIONAL PERSPECTIVE

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Abstract:

Our paper presents the scientific demarche that we are developing through a current accounting research project. Prior to its implementation, the final steps of the project are being presented for discussion and debate. Aiming at developing a functional model for optimizing the national strategy regarding financial reporting, we first make a brief introduction to accounting systems and their main traits and evolution. Accounting information and its disclosure by entities is then discussed through the review of literature. The research methodology part describes the final steps of the project and the manner in which we plan for their implementation. The final part of the paper concludes on the contribution of our project.

Keywords: Financial reporting, accounting systems, accounting information, fair value, historical cost

JEL codes:: M40, M41