

# ***THE ACCOUNTANT ROLE IN ORGANIZING A PERFORMANT AND MODERN ENTREPRISE***

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***Abstract:***

*The accountants role advanced with the evolution of the accounting. The profession of the accountant-economist and the accounting occupy from a long time ago a major responsibility in the process of the capital engaged. The profitability of an affair, the credit of the parteners and the financial reliability of the entreprise are identified through the calculation of the accounting.*

***Keywords:*** *accountant, accounting.*

***JEL codes::*** *M41*