

# ***ACCOUNTING REGULATIONS ACCORDING WITH EU DIRECTIVES REGARDING FINANCIAL STATEMENTS***

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***Abstract:***

*In Romania are applied the International Accounting Standards and the Financial Accounting Standards in order to harmonized the Romanian accounting legislation with international accounting legislation. In this paper are presented enumerated the quality features and principles of financials situations.*

***Keywords:*** *International Accounting Standards, Financial Accounting Standards, harmonization.*

***JEL codes:: M41***