

FEW MUTATIONS INDUCED IN PUBLIC INSTITUTIONS ACCOUNTING IN 2006

Author **Cristina Raluca Popescu**

N/A

Abstract:

Even though the attempt to modernize the accounting regarding the public institutions had been postponed for several years, the necessity to adjust at the European Directives imposed a substantial transformation regarding its organization, in order to respond to the old desiderates - specialized in measuring, evaluating, knowledge, administration and control of assets, debts and stock of capital, the results obtained from the activity of public institutions and also the new requirements taking into account publishing and maintaining the information referring the financial position, performances and cash flows. The Ministry Of Public Finance' Order nr. 1917 of 12 December 2005 is considered the basic document meant to put into practice the necessary transformations. The paper emphasizes the preoccupations of the regulation authority regarding the organization and the specificities of public institutions bookkeeping according to the European Directives.

Keywords: *accounting, public institutions.*

JEL codes:: *M41*