

QUALITY CONTROL AND PERFORMANCE IN ACCOUNTING

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Abstract:

Starting from the premise that the majority of the decision-making processes of the enterprise are using accounting information, measuring accounting quality has become a highly important issue at present. International accounting standards contain essential elements regarding qualitative characteristics of the accounting information. The documents of synthesis and accounting reporting manage thus to offer understandable, relevant, and believable and comparable information to a multitude of users. The accounting performance criterion, a faithful image becomes thus the upshot of the accounting quality. An active role in this effort pertains to the accounting profession, by means of conceiving and spreading adequate practices in the field.

Keywords: *accounting quality, accounting information, international accounting standards.*

JEL codes: *L15, M41, L25*