

THE INFORMATIONAL CONTENT OF THE BALANCE SHEET AND THE ACCOUNTING INTERNATIONAL ARMONIZATION

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Abstract:

The new economical vocabulary revolves around some very well defined concepts: globalization, modularization, informational society, etc. In this context each field of the economy suffers transformations and the rhythm of these transformations is also very alert. In the financial- accounting field, the new tendencies concern the comparability of the annual financial statements of the companies in order to send a very accurate information about the company, that can be „read” and interpreted from any point of the world and also for creating some pertinent comparative analysis. One of the purposes of these trials is to facilitate the financial analysis and to make the synthesis documents more eloquent for the users of the accounting information.

Keywords: *accounting information, accounting international armonization, balance sheet.*

JEL codes: *M41, F00*