

PARTICULARITIES OF EVIDENCE OF THE GOODS

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N/A

Abstract:

The main requirement addressed to the public book-keeping as support for the managing activity is the improvement of the quality for the financial information. The manner for accomplishing this task is: passing from a pay-desk book-keeping focused on entries (resources) - cash accounting to a commitment book-keeping focused on outgoings (economical results) - accrual accounting. The project will refer to the specific differences in emphasizing the confiscated goods or entered against the law in the state's property, comparing to that of a usual present activity, as a result of applying the commitment book-keeping and the new legal frame which represents the basis of this activity.

Keywords: *cash accounting, accrual accounting, evidence, goods.*

JEL codes:: *M41, D00*