

***THE IMPACT OF THE ACCOUNTING  
NORMALIZATION AND HARMONIZATION ON THE  
PRESENTATION OF THE ACCOUNTING- FINANCIAL  
INFORMATION***

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***Abstract:***

*In order to face some irreversible and of general concern accounting processes such as: the ground of the stock exchange capitalization, the development of the stock markets, the globalization of economies and the foundation of multi-national corporations the normalization by harmonization or by international convergence and the applications of IFRS is required.*

***Keywords:*** *accounting normalization, harmonization, international convergence, IFRS.*

***JEL codes:*** *M41, F00, D83*