

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

Author **Mioara Turcas**
N/A

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*