

SYNTHESIS FINANCIAL INFORMATION- BETWEEN UTILITY AND USERS IN THE CONTEXT OF THE COVID-19 PANDEMIC

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Abstract:

This material aims to bring to the fore, through an empirical approach, corroborating the literature with the authors' view, the main features of accounting information in financial reporting in the normal context and in the context of the COVID-19 pandemic, on the one hand, but also the directions of use of this information both against the background of normal conditions in parallel with the situation created by the COVID-19 pandemic on the other hand. This study combines significant elements of economic epistemology, such as: brainstorming, analysis and synthesis, dynamic or comparative study, in order to emphasize the sensitivity of financial reporting and its information users in an exceptional, distortive context.

Keywords: *financial reporting, relevance, information, economic entity, economic decision.*

JEL codes:: *M 41*