

# **CASH ACCOUNTING STANDARDIZATION IN THE PUBLIC SECTOR**

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*ABSTRACT: An important component of public institutions' accounting is represented by cash accounting. At the same time, the normalization, harmonization and convergence of accounting are the chronological stages generated by globalization. The paper approaches aspects regarding the role of the budget within public institutions' accounting, the management of public financial resources, the cohabitation need between cash accounting and accrual accounting, the provisions of international accounting referential regarding the financial reporting specific for cash accounting, as well as the positioning of the Romanian public sector in relation to these provisions.*

*Key words: cash accounting, public sector, standardization, public budget, international accounting referential*

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