

**REGLEMENTARI CONTABILE CONFORME CU DIRECTIVELE
EUROPENE REFERITOARE LA ELABORAREA SITUATIILOR
FINANCIARE /
ACCOUNTING REGULATIONS ACCORDING WITH EU DIRECTIVES
REGARDING FINANCIAL STATEMENTS**

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***Abstract:** In Romania are applied the International Accounting Standards and the Financial Accounting Standards in order to harmonized the Romanian accounting legislation with international accounting legislation.*

In this paper are presented enumerated the quality features and principles of financials situations.

Keywords: International Accounting Standards, Financial Accounting Standards, harmonization.

JEL Codes: M41.