

**ASPECTE FINANCIAR-CONTABILE
PRIVIND ACTIVITATEA DE CAZARE ÎN TURISMUL ROMÂNESC /
FINANCIAL – ACCOUNTING ISSUES REGARDING THE
ACCOMMODATION ACTIVITY IN ROMANIAN TOURISM**

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***Abstract:** The paper contains general aspects regarding the accommodation activity and how its effective bookkeeping can positively affect it at the level of The Romanian tourism. The accommodation is considered to be the main activity in tourist's industry all over the world and also the most important. In this way the correct bookkeeping of this activity may be considered to be as relevant as all the other complementary activities that accompany the tourist's package. The quality of the accommodation services provided by the Romanian hotels is considered to be the most significant criterion for reaching the objectives that are established. Also maintaining this proper conditions with as low costs as possible is part of the owner's strategy that can happen by paying attention to all the financial details.*

Keywords: accommodation activity, turism, bookkeeping.

JEL Codes: M41.