

**CONTABILITATEA LA SOCIETATILE DE ASIGURARI - ÎNTRE  
GENERAL SI PARTICULAR /  
ACCOUNTING IN INSURANCE COMPANY – BETWEEN GENERAL AND  
CHARACTERISTIC**

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***Abstract:** Insurance companies, are founded and work in accordance with present legislation. They are function by giving, negotiating and concluding insurance and reinsurance contracts, cashing premium, settling damages, investing and accumulating own and external funds.*

*Is an commercial company, who is acting on the insurance market, obtaining benefits from investments, operation and extraordinary activities. The accounting applied to the level of this institutions, who follow the current legislation, and the existence of specific elements in financial situations, required by the typical of the insurance activity, are making the object of our paper.*

*Keywords: insurance and reinsurance contracts, insurance companies, accounting.*

JEL Codes: M41, G22.