

**IMPACTUL PROCESELOR DE ARMONIZARE SI NORMALIZARE
CONTABILA DESFASURATE LA NIVEL INTERNATIONAL SI NATIONAL
ASUPRA TIPURILOR DE COMUNICARE AFLATE LA DISPOZITIA
CONDUCERII UNEI ORGANIZATII /
THE IMPACT OF ACCOUNTING HARMONIZATION AND
NORMALIZATION ON NATIONAL AND INTERNATIONAL LEVEL ON
COMMUNICATION TYPES AVAILABLE TO THE LEADERSHIP OF AN
ORGANIZATION**

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***Abstract:** In the context of international accounting harmonization phenomenon the quality of financial reporting - accounting has improved considerably in recent years. The overall development of society, modernization and restructuring of the economy favors the amplification and diversification of the demand for information from the financial sector – accounting. Optimizing the management of limited resources requests from accounting a continued decrease of expenditure all at once by maximizing profits. The European Union is trying to align of European accounting standards with the International Standard for Financial Report (IFRS) and the use of a common language in business through the identification of a point of convergence between the European accounting and American one.*

***Keywords:** International Financial Reporting Standards, accounting harmonization and normalization, management organization.*

JEL Codes: M41, F00.