



The impact of the new accounting regulations upon the activity of the agricultural units in Romania

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The work analyzes the role of the new accounting regulations regarding the grouping of the economic agencies in small and medium units on one hand and micro-units on the other hand. The impact of these regulations aims both at the exploitation activity and at the financial one. The conclusion leads to the idea that the impact is positive and would have been welcome even 8 . 10 years ago, because a clear definition of the agricultural unit was necessary immediately after 1990. At the same time, these regulations underline the necessity to continue the study of accountancy within the curriculum of the agronomic education.