



ASPECTE PRIVIND PRINCIPIILE CONTABILITĂȚII ASPECTS OF ACCOUNTING PRINCIPLES

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The constitution of accountancy as a system of principles and registering techniques seems to be the outcome of a long process whose origins go back to towards the simple, ancient forms of book-keeping. The idea of „book-keeping principle” has undergone a series of multiple changes throughout the centuries, as many as the authors who approached the subject. The book-keeping principles are not the result of a long and minute research process, but rather the rebuff of the changes of the economic, political, juridical and social environment, being based upon the structure of those who use the financial information, and their constant need to be kept up to date, a process which grows constantly and steadily