



## Bilantul din perspectiva reglementarilor internationale de contabilitate

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The balance sheet is an important part of the annual financial statements which any company must to establish to the finished financial exercise and which offers the necessary dates for the analysis of the financial statements. The present tendency in the preparation of financial statements constitutes the widely usage of informatics, the globalization of the techniques of processing the information representing a new stage in the scientific research of the balance sheet, according to the latest developments in the normalization and harmonization of accounting in the European Union. The normalization and the harmonization of the accounting systems represent two process which complete each other. To European level, the harmonization is substantiated on CEE's Directives and to international level the same process is accomplished through the International Financial Reporting Standards.