

THE PROFIT AND LOSS ACCOUNT MADE BY SMALL ENTERPRISES

Emma MAȘCA¹

Abstract: *The process of globalization stresses the need for both the harmonization of domestic rules to the International Accounting Standards and for providing essential information that can influence the decisions of information-users by enterprises that wish to survive on this market. This is why the paper deals with the national profit and loss account in its path to an outline suitable to international requirements.*

Key words: profit and loss account.

* Transilvania University of Brasov.