

TYPES OF APPLICANTS FOR ACCOUNTING INFORMATION

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Abstract: *The objective of the financial statements, as synthesis documents and as main means of accounting information communication is to supply information on the financial position, the performances and the changes of the entity's financial position, that are useful to a large number of users in decisions making. The financial statements drawn up to this purpose satisfy the common needs of most of the users, presenting an accurate image of the objective reality, by complete and pertinent information on the economic actions and processes, performance criteria of the modern accountancy. The users of the financial statements include the actual and potential investors, employed personnel, creditors, suppliers and other commercial creditors, clients, government and institutions thereof as well as the public.*

Key words: *accounting information, accounting information producer, information user, information – accounting system, financial statements.*

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