

## GENERAL ASPECTS OF THE ORGANIZATION OF ACCOUNTING

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The results presented refer to the general aspects of the accounting organization.

The purpose of the research is to present the general aspects of the accounting organization.

In order to achieve the proposed goal, the following objectives have been advanced:

- training information and learning to discover or learn what are the general aspects of accounting organization;

- training on the main elements: business, accounting policies, documentation....

Based on the results obtained, it was found that the market economy is inconceivable without the existence of modern accounting, well organized according to the legislation in force in which the accounting law and the accounting system provide many profound changes in the organization of accounting work.

The research results allowed the formulation of the following conclusions and recommendations:

1. Business – it is the main link in a country's economy, based on the production of goods or services that consumers need;

2. Criteria for classifying enterprises: depending on the form of ownership, the activity specialization, after working time during the calendar year, by size and in relation to the organizational – legal status;

3. According to the Accounting and Financial Reporting Law no. 287 of 15.12.2017 all entities regardless of the field of activity, type of ownership and legal form of organization are required to keep accounts in a simple or in a double game;

4. Organizes and keeps the accounting based on the simple batch accounting system, without presenting the financial statements, according to the methodical indications approved by the Ministry of Finance;

5. The manner of selection, application and modification of the accounting policies is regulated by the provisions SNC „Accounting Policies, changes in accounting estimates, errors and subsequent events”;

6. Accounting policies it is selected by each entity independently and is approved for each management period;

7. Documentation-distinctive feature of the accounting which consists in the tracking and total and permanent reflection of the economic operations in order to obtain the necessary data for keeping the current accounting and exercising control over them;

8. According to the Law on Accounting and Financial Reporting the primary documents drawn up on paper or in electronic form they have the same legal power;

9. Document verification is performed: by shape, arithmetic and background;

10. Document processing in accounting involves: taxation, group, relying and registration in the accounting records.

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