

# CONFORMITATEA CU DIRECTIVELE EUROPENE ÎN FORMA DE PREZENTARE A SITUAȚIILOR FINANCIARE

## COMPLIANCE WITH EUROPEAN DIRECTIVES IN PRESENTATION OF FINANCIAL STATEMENTS

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**Abstract:** Romania as an EU member country is connected to the dynamics and evolution of European regulations and directives currently known near IFRS referential. This approach is reflected as regulatory approval of IAS / IFRS, especially the development of the Fourth Directive, following the modernization process, removed some inconsistencies with IFRS, allowing companies to maintain accounting directives as the law of reference to use contained in international accounting referential options.

**Keywords:** compliance, European directives, the financial statements.