

# EXAMINING THE EVOLUTION OF THE ROMANIAN SYSTEM OF ACCOUNTS

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*ABSTRACT: The account is the instrument through which the dual representation is ensured and the most important procedure of the accounting method. To reflect each patrimonial asset and liability element, as well as the revenues, expenses, and outcomes, an account is opened in accounting. All the accounts used by accounting form the system of accounts. All companies have their own system of accounts for keeping the books. That system of accounts is based on the general chart of accounts contained by the accounting regulations in force. The objective of this study is to research the system of accounts of the Romanian companies, for evidencing the new accounts, the removed accounts, and other aspects resulted from examining the charts of accounts, in dynamics and comparatively. By analysing the evolution of the national system of accounts in the last twenty years, we intend to offer information to those interested in the accounting history domain.*

*Key words: accounting system; chart of accounts; companies; accounting regulations; accounting history*

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