

# THE INTERNATIONAL DIFFERENCES: THE BIRTH OF AN ACCOUNTING HARMONIZATION PROCESS?

## DIFERENȚIERILE INTERNAȚIONALE: PROMOTOARE ALE PROCESULUI DE ARMONIZARE?

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**Abstract:**

*This paper is based on recent academic literature and focuses on international differences in accounting. A hot topic of the last twenty-five years has been international accounting harmonization. This paper sees accounting harmonization as a common movement among accounting regulators, standard setters and educators in different nations towards the same goal. As a result EU companies working in different accounting environments with different emphases on particular issues using different accounting concepts with different traditions have been building new common standards of reporting.*

**Key words:** *international accounting, differences in accounting, accounting environment, harmonization*