

# APPLING THE FOURTH DIRECTIVE ON COMPANY MANAGEMENT

## APLICAREA CELEI DE-A PATRA DIRECTIVE ASUPRA MANAGEMENTULUI ÎNTREPRINDERII

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**Abstract:**

*In this article we will try to present how the progress of harmonization has influence on company's decision-making. Harmonization is being achieved through European Community Directives and Regulations. It is particularly the Fourth and the Seventh Directives on company law which have been affecting accounting in Europe. Harmonization of accounting is one of the many aims of the Commission as part of its overall objective to remove economic barriers within the European Community.*

**Key words:** *accounting, fixed assets, amortization, liabilities, harmonization.*