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COMPARISON OF CROATIAN AND EUROPEAN TAX AND ACCOUNTING REGULATIONS

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ABSTRACT

In every country, accounting and tax system are connected. Harmonization of Croatian tax regulations with the tax regulations of the European Union demands certain adjustments of accounting system. Tax system should be transparent and simple to enable accounting system in providing all the necessary information. Harmonization of Croatian tax and accounting systems opens up numerous opportunities to Croatia in achieving free movement of capital and competitiveness on the European market. The aim of research is to determine Croatian potential position in tax and accounting regulations in comparison with the regulations in the European Union.

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