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IMPLEMENTING THE ACCRUAL ACCOUNTING IN PUBLIC SECTOR. EAST EUROPEAN COUNTRIES EXPERIENCE

Adriana TIRON TUDOR *

Babeș-Bolyai University of Cluj Napoca, Romania

ABSTRACT. In public sector the cash basis of accounting has been traditionally used, but in the last period there have been discussions over the benefits of a change to the accrual basis. The move to the accrual basis for public sector financial reporting has not gained universal acceptance. In Europe, there are a lot of countries who refuse to make the exchange, or who have increased doubts. In this confuse international context Romania, like other East European countries in last ten years, starting with 01 January 2006 implement the accrual accounting for public sector. We intend to realize a comparative study for a group of East European countries regarding the reform of accounting, the implementation of accrual accounting in public sector, knowing the fact that since countries differ at the level of individual reforms, there is no single model of reform. Nonetheless, reform strategies have many points in common emphasizing the international character of public management reform. By cross-national comparisons we intend to analyze the impact of movement from cash to accrual accounting in East European Countries, and in Romania, focused on the utility of financial information for the management and other users.

JEL Classification: M41, M40, P20, H80, O52

Keywords: accounting, public sector, comparation, East European Countries

* Corresponding author. Faculty of Economics and Business Administration. Adress: : 58-60 Teodor Mihali Street, 400591 Cluj-Napoca, Romania. Phone: 0040 744779494. E-mail: tiron@econ.ubbcluj.ro