

# **THE ACCOUNTING INFORMATION QUALITY CONCEPT**

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## **Abstract**

The actual evolution of the modern society imposes a continuous improvement of both economic information and accountancy in particular. Accounting information should be built in such a way so as to be able to respond both to the enterprise requirements, as regards the decision fundamentals, and also to the informal needs of its partners. In this way the quality of the information offered by the financial situations, becomes a purpose in itself and it should bring an added value to the financial report frame sustaining in this way the financial system and economic increase. The utility of the accounting information, offered through financial reports, is proven in the conditions in which the receptionists use it in order to understand the economic reality of the enterprise, and in order to make the suitable decisions. So that, the accounting information utility cannot be defined in other modality, but only, through its quality.

**Keywords:** enterprise informal system, administrative instrument, quality notion in accounting information,

**JEL Classification:** M41