IMPLICATIONS OF FISCALITY OVER ACCOUNTING IN AGRICULTURE

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SUMMARY

The fiscal system represents one of the fundamentals of the nations’ suzerainty, allowing for that without financial resources no government can lead its policies; it is also an instrument of economic settlement, capable to influence the consumption, to promote the economies or to orientate the organisation ways of the enterprises. Usually, the fiscal policy takes a big importance for all member states, and the measures adopted in certain country can produce effects in neighbour countries, also.[2] In EU, characterised by a unique market, is very important that in mater of fiscal policy, the member countries to work and collaborate together and not to follow opposite interests. [1]

In the future the fiscal policy of EU will can fix on new priorities, but in the essence will be the same. The fiscal policy of EU follows that the policy of the same nature of the other states of EU not to produce uncalled effects over other states (members) and to guarantee an effective suzerainty of its citizens and representatives, through common actions. [3]

In this article we propose to analyse types of duties and indirect taxes afferent to agriculture entities, imposed by EU, through community legislation, and to distinguish the lead between accounting and fiscality at entity level. [4] Ascending evolution of world economy needs creation of an adequate informational system, capable to reflect, permanent and efficient the events, facts, transactions, and activities carried out both by the multinational companies and by national enterprises. In these circumstances, is existed and will exist for accounting the “order” of fiscal interest payment, but in conditions of neutrality with all information users, respecting the fundamental principle of accounting “faithful image. [5]

REFERENCES