

OBJECTIVES AND PARTICULARITIES OF DECISIONS IN THE CONTEXT OF CORPORATE GOVERNANCE

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ABSTRACT: Corporate governance means the overall driving of the entire organization by accepting all internal components, which work together, which eventually will be integrated in the management, and implemented to the risk management within the organization and financial management system and internal control, including internal audit. At this time of globalization and harmonization, the accounting profession acts for the image that it deserves, fulfilling a critical role. Harmonization, convergence of accounting systems in service, currently must be made by the most trained professionals, under conditions of total transparency. Presently, the global economy, the influx of investment and cross-border operations in particular of the large enterprise groups exert a strong influence on the accounting profession.

Keywords: accounting systems, decision processes, corporate governance, financial information.

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