

ROMANIAN PHARMACEUTICAL SECTOR - BEFORE AND DURING THE COVID-19 PANDEMIC

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***Abstract.** Our article presents a sensitive subject such as the „makeover” of financial statement. The pharmaceutical sector has occupied and plays an important role in the management of the current pandemic, as well as its impact on the health of the population. The purpose of this work is to present the evolution of companies listed on the Bucharest Stock Exchange during the analyzed period between 2018-2020, and with the models found in the literature, we tried, as much as possible, to identify the true and fair view of the financial statements found in this sector.*

Keywords: *creative accounting, financial statements, manipulation, pandemic, pharmaceutical sector*

JEL Classification: M15, M40, M41, M42

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