

**ÎNREGISTRAREA, URMARIREA SI RAPORTAREA REZERVELOR DIN
REEVALUARE /
DETERMINATION, REGISTRATION, PURSUIT AND REPORT OF THE
REVALUATION DEPOSITS**

*Prof.univ.dr. Todea Nicolae Universitatea „1 Decembrie 1918” Alba Iulia
Ec. Todea Nicolae Dan, DGFP Alba*

***Abstract:** The accounting regulations converging to the 4th EEC Directive bring some news concerning the registration in the accountancy and financial reports of the societies. Some of them put at the proof the knowledge and abilities of the accountant professionals. The upper educational institutions' scope is to contribute at the clarifying of aspects regarding the correct application of the accounting regulations. This theme is debated in the present study, mainly concerning the determination, registration, pursuit and report of the revaluation deposits.*

Keywords: accounting regulations, disclosure, registration

JEL Codes: M41