
Cristina DOLGHI

Irina GOLOCHALOVA

Viorel TSURCANU

**ORGANIZATION
OF ACCOUNTING AND
FINANCIAL REPORTING
OF SMALL BUSINESSES**

Training book

TIPO MOLDOVA

2020

Cristina DOLGHI

Irina GOLOCHALOVA

Viorel TSURCANU

**ORGANIZATION
OF ACCOUNTING AND
FINANCIAL REPORTING
OF SMALL BUSINESSES**

Training book

CONTENT

Introduction	5
Chapter I. SOCIO-ECONOMIC BASIS FOR THE DEVELOPMENT OF SMALL BUSINESS IN THE REPUBLIC OF MOLDOVA.....	7
1.1. General Characteristics of the Legislative Framework of the Republic of Moldova.....	8
1.2. Accounting Law: Evolution and Current State.....	10
1.3. Place and Role of the Small Business in the economy of Moldova.....	11
Chapter II. THE CONCEPT OF THE FINANCIAL REPORTING MODEL OF SMALL BUSINESSES.....	15
2.1. The Institutional Platform for Small Business Development.....	16
2.2. Legislative and Regulatory Framework for Accounting and Financial Statements of Small Businesses.....	35
2.3. Accounting Arrangements and Presentation of Financial Statements.....	48
Chapter III. SMALL BUSINESS FINANCIAL REPORTING: MODELS, FORMS, CONTENT.....	61
3.1. The Balance Sheet.....	62
3.2. Income Statement.....	79
3.3. Others Forms of Financial Statement.....	82
Chapter IV. CONTENT OF ADDITIONAL INFORMATION IN ENTERPRISE REPORTING.....	101
4.1. Notes to the Financial Statement.....	102
4.2. Non-financial Reporting for Management Decisions.....	109
References	117