

MANAGEMENTUL CONTABILIZĂRII CONTRACTELOR DE CONSTRUCȚII LA BENEFICIAR DIN PERSPECTIVĂ ROMÂNEASCĂ ȘI PORTUGHEZĂ

THE BUILDING CONTRACTS' ACCOUNTING MANAGEMENT AT THE CUSTOMER - ROMANIAN AND PORTUGUESE POINT OF VIEW

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Abstract: The only common aspect regarding the building contracts in Romanian and Portuguese accounting is the International Accounting Standards applying since the 1st of January 2005. Their purpose is to implement a certain harmonization in this field in various accounting national systems. The IASC Council considers that the differences between the characteristics of building investments, building properties used by their owners and building contracts involve different IAS to be applied. Thus, building contracts are related to IAS 11 „Building Contracts”, building properties used by their owner are presented by IAS 16 „Fixed Assets” and building investments are settled by IAS 40 „Building Investments”. IAS 11 „Building Contracts”, which is the most relevant for this study, has as main objective settling a connection between earning and outgo's recording, on one hand and the time period they occurred, on the other hand. This aspect is very important because most of building contracts involve periods of time larger than a financial exercise (a year).

Keywords: building contract, entrepreneur, chargeback, reverse passive subject