# MODELE DE EVALUARE ÎN CONTABILITATE

# ACCOUNTING VALUATION METHODS

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**Abstract:** At the moment there is a change with regards to how value measurement within corporate accounting is viewed, so that it may be said there is a genuine accounting revolution underway, which translates into the birth of a "new accounting system". Such a mutation is imposed by the markets, which need to find a value that provides a more accurate representation of economic realities, so as to illustrate how value is created for the shareholders. Therefore, we believe it would be appropriate to present in this paper an analysis of the values that serve as foundation for accounting valuation, since accounting data is, essentially, information expressed by monetary means, which means that the accuracy of accounting valuations impacts the decisions of those who use the accounting information.

**Keywords:** fair value, valuation basis, historical costs, current costs, realisable (settlement) value, present value