



TABLE OF CONTENTS

1	<i>The Accounting Treatment For The Revaluation Surplus Of Fixed Assets</i>	1
	Liliana LAZARI	
2	<i>Double Taxation – Methods Of Avoiding It At National And International Level</i>	16
	Maia BAJAN, Alexandrina CIORCHINĂ, Nicoleta TRUDOV	
3	<i>Accounting Judgments And Rules On The Outcome Of The Audited Entity's Activity Depending On The Incorporated/ Unincorporated Expenses In The Cost Of Products</i>	22
	Camelia Cătălina MIHALCIUC , Aurelian BACINSCHI	
4	<i>Aspects Regarding The Environmental Policy In Romania</i>	29
	Gheorghe MOROȘAN, Laurenția-Elena SCURTU	
5	<i>Integrated Reporting - Perspectives In Public Health Institutions In Self-Financing</i>	45