

**CONTABILITATEA OPERAȚIILOR PRIVIND
PROVIZIOANELE PENTRU RISCURI ȘI CHELTUIELI /
ACCOUNTING OPERATIONS ON
PROVISIONS FOR RISKS AND EXPENSES**

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Abstract

Business entities are provisions for risks and expenses to finance the risks and expenses that the occurred or current events make them probable, their object being precisely determined, but their realization - uncertain. In this article we present practical cases related to the operations of provisions for risks and expenses, according to the International Accounting Standards (IAS 37 Provisions, contingent liabilities and contingent assets) and the accounting regulations in force.

Keywords: provisions for risks and expenses, provisions for warranties, provisions for restructuring, provisions for litigations, provisions for taxes.