

## RELATIONSHIP BETWEEN FINANCIAL AND TAX REPORTING IN ALBANIA

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### Abstract

The relationship between financial and tax reporting is an discussed issue. This is also because of the effect that it has relationship to preparing financial statements. The purpose of preparation of financial statements is providing the necessary information to interested parties. But the main need of the use of this information by entities derived mainly from the necessity of calculating the share of income tax to be paid by tax legislations. One of the main users of financial statements is information of the tax authorities. Albania is a legal system "code law ", where standards of accounting and financial reporting for tax purposes are regulated by laws. In our paper through a descriptive and comparative analysis will be able to present briefly the history of reforms in the field of accounting and tax it and therefore the relationship between financial reporting and financial reporting for tax purposes. Through analysis of data collected from questionnaires addressed entities will be able to give the reality of entities in our country for this relationship between two reports.

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