

WHAT CORPORATE GOVERNANCE AND NON-FINANCIAL REPORTING HAVE IN COMMON?

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Abstract

The article reviews some of the most important responsibilities of the company's directors, starting with those indicated by the company's law, continuing with those related to the financial reporting and, more recently non-financial reporting, reflecting a bit more on the differences, similarities but also interdependences between the two types of reporting and concludes with the methods used to evaluate the corporate governance/ the governance act, in general, based on financial and non-financial reporting. The end of the article brings, again, in front of the reader the key words used in corporate governance - decision making process, emphasizing the fact that evaluation of the decision making process represents an indicator that can be included in the non-financial reporting.

Keywords: corporate governance, decision, administrator, director, management, company, financial reporting, non-financial reporting, responsibility, liability, obligation, evaluation, decision- making, decision-maker

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