



Rolul anexei la conturile anuale în reflectarea imaginii fidele

TOMA C. - Universitatea "Al. I. Cuza" Iași

The notes represent a component part of the consolidated balance sheet the enterprises usually work out and publish. Although the balance sheet and income statement offer a very wide range of information concerning the firm.s assets and outcome obtained during a definite period of time, they are often insufficient for the process of decision-making by third parties or for offering a true and fair view of the firm. The limits mentioned above are determined by the fact that the balance sheet and income statement have to comply with the constraints in appearance and structure imposed by the national standardization bodies. The notes compensate this deficiency; witch explains and offers details on certain elements of the balance sheet and income statement. Particularly, it reveals information on the policies the enterprises have adopted about investment, financing, taxation and assets evaluation. We consider that the inclusion of the notes in the class of annual accounts was determined by the need of offering an accurate image of enterprise realities.