



ANALIZA INFORMAȚIILOR CONTABILE ÎN CONDIȚIILE EVALUĂRII LA VALOAREA JUSTĂ ANALYSIS OF ACCOUNTING INFORMATION UNDER FAIR VALUE

GEORGESCU Iuliana - Universitatea "Al. I. Cuza" Iași

The objective of financial statement is to provide information about the financial position, performance and changes in financial position of an entity that is useful to a wide range of users in making economic decisions. The following bases are used to measure elements of financial statements: historical cost, current cost, realizable value, present value. The accounting model of valuation at fair value is being applied more and more widely. It is accurate when transactions and instruments are traded on our active market. But it raises many unsolved issues. I analysed advantages and drawbacks of fair value.