



Testarea eficienței - criteriu fundamental în aplicarea contabilității operațiunilor de acoperire a riscurilor

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The rules regarding the hedge accounting provided by IAS 39 are considered very complex by the majority of the accountants due to the detailed and onerous criteria which must be met in order to apply it, such as: documentation and continuous high effectiveness. The latter rises most of the problems for the preparers of the financial statements. While the standard does not prescribe a specific method to be used in assessing the effectiveness, it requires that the testing should be performed at minimum once a year. Normally, companies use one of the two types of tests (prospective or retrospective ones) according to their own risk management strategies and to the principal terms of the hedging tool and the hedged item. This paper deals with the most common types of effectiveness testing methods, underlying their advantages and disadvantages or limitations through some concrete examples.