

OPORTUNITATEA RAPORTARII FINANCIARE INTERIMARE / THE OPORTUNITY O INTERIM FINANCIAL REPORTING

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Abstract: IAS 34 "Interim Financial Reporting" prescribes the minimum content for an interim financial report, and the principles for recognition and measurement in complete and condensed financial statements for an interim period, which is a reporting period shorter than a full financial year.

This Standard does not contain any rules as to which entities should publish interim financial reports, how frequently, or how soon after the end of an interim period. Governments, securities regulators, stock exchanges, and accountancy bodies often require entities with publiclytraded debt or equity to publish interim financial reports, and this regulations will generally specify the frequency and timing of such reports.

Keywords: IAS 34, interim financial report.

JEL codes: M41.