

## **RECUNOASTEREA CHELTUIELILOR / DISCLOSURE OF EXPENSES**

*Asist. univ. drd. Teiusan Sorin-Ciprian - Universitatea „1 Decembrie 1918” Alba Iulia*

***Abstract:** The following paragraphs reflect a few aspects about disclosure of expenses. We approached the term of expensive by defining it according to the Romanian and international settlements. Then, we concentrated our attention on disclosure of expenses subject and took a look in the yard of I.A.S.C. settlements. Disclosure of expenses in the profit and lose account imply two conditions that must be accomplished: the first, a reduction of future economical benefits; the second, a credible evaluation of this reduction.*

*Keywords: disclosure of expenses, IAS.*

JEL Codes: M41.