

RECOGNITION, MEASUREMENT AND DISCLOSURE OF FINANCIAL INSTRUMENTS ACCORDING TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

*Professor PhD Tatiana Danescu, tatiana_danescu@yahoo.com
Assistant PhD Student Ovidiu Spatacean, spatacean_ioanovidiu@yahoo.com
“Petru Maior” University Targu Mures*

***Abstract:** From investors’ perspective, appropriate recognition and measurement of financial instruments strengthened by accurate disclosures of information related to investments in financial instruments, allow a comprehensive view upon financial position, financial performances and changes in financial position, particularly for publicly traded companies listed on a stock exchange.*

For the purpose of this paper, appropriate and accurate refer to an IFRS reporting basis and the requirements that financial statements are prepared in accordance with a set of qualitative attributes, designed to offer a true and fair view of the financial position and performances of the securities issuers.

Key words: financial instruments, recognition, measurement, IFRS, investors.

Jel codes: D53, F30, G11.