عنوان فارسی مقاله:
تاثیر برآورد‌های مالی بر موقعیت مالی و عملکرد تجاری - مورد دارایی‌های نامشخص و مشهود غیرجاری

عنوان انگلیسی مقاله:
The Impact Of Accounting Estimates On Financial Position
And Business Performance – Case Of Non-Current Intangible And Tangible Assets

توجه!
این فایل تنها قسمتی از ترجمه می‌باشد. برای تهیه مقاله ترجمه شده کامل، با فرم‌بندی ورود (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک کنید.
4. Conclusion

Financial statements portray entity’s financial condition and business performance. To disclose that the financial statements of an entity are in conformity with financial reporting standards requires from management to make estimates and assumptions that affect the amounts reported in these statements and accompanying notes. Since each judgement is by its nature subjective, the results of the estimation can differ. Therefore, management should use all available and sufficient information when making accounting estimates. Persons in estimation processes should also react ethnically and avoid any conflicts of interest. To confirm its objectivity in making estimates management should be able to approve the process of making estimates. It means, it will consider the critical areas of accounting estimates, discuss those estimates and its impact as well as document these processes. With regard to these tasks, management should review entity’s critical accounting policies and related disclosures with the Audit Committee. The research was based on the testing the designed balance sheet with the significant portion of non-current intangible and tangible assets and the appropriate income statement.