

# **Interim report information role in Investment decision making**

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## **Abstract**

As a result of emerging corporation. Accounting becomes an important source of information.

Firm's management should prepare periodic report about the company's activities, and determine which information should be included in this report. Therefore, its important for the accountants to concern about the proper allocation of information and the date of presenting this information.

In order for information to be beneficial and influence decision maker, information should contain variety of characteristics, the most important of is relevancy and reliability.

As annual financial report may contain irrelevant information and can't be reliable in decision making , IASB, introduce interim financial report # 34 which is a financial report contains either discrete or complete financial data for a period less than a year.

Because of the importance of this interim financial report for investor, creditor and firm's management, the researcher finds it necessary to address this subject academically, analytically and practically, spicily the method of preparing this report, the date of issuing it, and the information contained in this report.

The researcher depends on two method of doing his research:

- 1- Contrivance method.
- 2- Experimental method.

The researcher reaches several results and made several recommendations among this research .