

A DYNAMIC COMPARATIVE ANALYSIS OF NET INCOME AND OTHER COMPREHENSIVE INCOME ON ROMANIAN PHARMACEUTICAL LISTED COMPANIES

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Abstract:

Issues of net income comparatively to comprehensive income relevance are still similar to "black boxes" even though it has been the subject of more and more studies on financial reporting relevance and assessment of overall financial performance. We aim to add value to the existing knowledge by analyzing comparatively the reported information on net income and comprehensive income for several Romanian pharmaceutical listed companies. Hence, the current research aimed to identify the differences between the reported net income and comprehensive income, but also to examine the nature of other comprehensive income components of the financial statements prepared under IFRS. Data collected covered the years 2018, 2019 and 2020. Results of the content analysis showed that the reported gain or loss for the revaluation of tangible fixed assets may influence the performance of companies measured by profitability metrics.

Keywords: *net income, comprehensive income, relevance, pharmaceutical industry, companies*

JEL codes: *M41, G19*