

Discussion Paper Preliminary Views On Financial Statement

Preliminary Views on Insurance Contracts. Part 2 Appendices : Discussion Paper Request for Comment on IASB Discussion Paper Preliminary Views on Insurance Contracts Preliminary Views on Insurance Contracts. Part 1 Invitation to Comment and Main Text : Discussion Paper Preliminary View on Insurance Contracts Discussion Paper. Part 2: Appendices An FASB Agenda Proposal Accounting for Insurance Contracts by Insurers and Policyholders : Including the IASB Discussion Paper, Preliminary Views on Insurance Contracts Preliminary Views on Accounting Standards for Small and Medium-sized Entities Discussion Paper ; Comments to be Received by 24 September 2004 Preliminary Views on Accounting Standards for Small and Medium-sized Entities Comments to be Submitted by 24 September 2004 Discussion Paper "Preliminary Views on Financial Statement Presentation" Darstellung und konzeptionelle Analyse aus Investorensicht GRIN Verlag

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP 2016 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst

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& Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP 2016 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP 2016 deals with a key area of IFRS and has a common structure for ease of use:

- An introduction to the background issues
- An explanation of relevant principles
- A clear exposition of the requirements of IFRS
- A discussion of the implications in practice and possible alternative solutions available
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The Association of Chartered Certified Accountants (ACCA) is the global body for professional accountants. With over 100 years of providing world-class accounting and finance qualifications, the ACCA has significantly raised its international profile in recent years and now supports a BSc (Hons) in Applied Accounting and an MBA. BPP Learning Media is an ACCA Official Publisher. P2 is a very challenging paper which builds on the knowledge and skills acquired at earlier levels in the preparation and analysis of financial reports for single entities

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and groups. It takes these areas to a higher level, putting into context the role of the accountant as a professional steward and adviser, who is responsible to the stakeholders of an organisation. It has five main sections: 1. Regulatory and ethical framework and current issues 2. Reporting the financial performance of entities 3. Group financial statements 4. Specialised entities 5. Analysis of the financial performance of entities. The main new topics introduced at this level relate to group accounts, but other topics are tested with a different emphasis and in more depth than at the Fundamentals Level. We provide material for both International and UK streams. International is now the ACCA main stream. The study text has been reviewed by the examiner and takes account of his advice on approaching the paper. Ethics, which have an impact on all aspects of financial reporting, are introduced at an early stage in the text, as is corporate social responsibility, so that students do not neglect these topics when covering the numerical areas. Accounting standards come next, combining revision with extension into more advanced areas. After a brief revision of basic groups, the more advanced consolidation topics are covered. Current issues are covered throughout the text within the appropriate topics, and also summarised in a final chapter. The question bank contains practice at the case study-style question you will encounter in the real exam. BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide. Join them and plug into a world of expertise in ACCA exams.

Research on accounting in LDCs argues that a well-developed corporate governance structure, including accounting infrastructure, would promote economic prosperity. Economic development requires a modern, transparent corporate governance infrastructure based on efficient capital markets. Over the past decade corporate governance reform has become an

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important global policy agenda driven by events such as the 1997 Asian financial crisis, major corporate scandals (such as Enron and WorldCom) and the globalisation of capital markets. In several less developed and emerging economies corporate governance reform is also driven by the adoption of international donor led economic reforms. This in particular has made corporate governance reform an essential element of the development agenda promoted by the World Bank. The papers in the volume have provided wide ranging empirical and theoretical issues that will have policy implications and also generate future academic debates. Overall, the volume advances debate on corporate governance, accountability and transparency in less developed and emerging economies. We believe the audience will find the papers interesting and insightful in terms of theoretical development, practices and policy implications.

"This Seventh Edition is filled with authoritative advice on the financial reporting, accounting, and control situations unique to not-for-profit organizations. It contains discussions of the accounting and reporting guidelines for different types of organizations, complete guidance on tax and compliance reporting requirements, illustrated explanations of various types of acceptable financial statements, and much more!"--Publisher's Website.

International GAAP?? 2021 International GAAP?? 2021 is a detailed guide to interpreting and implementing International Financial Reporting Standards (IFRS). By setting IFRS in a relevant business context, it provides insights on how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing,

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interpreting, regulating, studying or teaching IFRS. Written by EY financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. The book explains complex technical accounting issues clearly by setting IFRS in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. Volume 1 contains the following chapters and sections: International GAAP The IASB's Conceptual Framework Presentation of financial statements and accounting policies Non-current assets held for sale and discontinued operations First-time adoption Consolidated financial statements Consolidation procedures and non-controlling interests Separate and individual financial statements Business combinations Business combinations under common control Investments in associates and joint ventures Joint arrangements Disclosure of interests in other entities Fair value measurement Foreign exchange Hyperinflation Intangible assets Property, plant and equipment Investment property Impairment of fixed assets and goodwill Capitalisation of borrowing costs Inventories Index of extracts from financial statements for all three volumes Index of standards for all three volumes Index for all three volumes EY | Assurance | Tax | Strategy and Transactions | Consulting About EY

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EY is a global leader in assurance, tax, strategy, transaction and consulting services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities. EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. For more information about our organization, please visit ey.com. ?? 2021 EYGM Limited. All Rights Reserved. EYG no. 006154-20Gbl BMC Agency GA 1016270 ED None This book is printed on acid-free paper, responsibly manufactured from well-managed FSC??-certified forests and other controlled sources. This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice. ey.com/igaap

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Since 1998, the world's leading experts on accounting and regulation have convened in a series of workshops to explore and analyze emerging issues in the field. They have covered a wide array of topics, including corporate governance, auditing, financial disclosure, international standards boards, and the dynamics of markets and institutions. Most recently, they have focused on the role that accounting practices and policies may have played in the global financial crisis of 2008. In this volume, the editors showcase contributions from the workshops that represent the full spectrum of issues and perspectives relating to accounting and regulation. Each paper incorporates the most current examples and references to reflect the latest insights, with an emphasis on exploring future implications for theory and research, practice, and policymaking. ?

Under IFRS, U.S. GAAP, and the SEC rules and regulations, business enterprises must recognise measure and disclose information regarding equity items on the face of the statement of financial position, other specific statements, or in the notes to the financial statements. However, under both IFRS and U.S. GAAP there is no all-inclusive general standard on stockholders' equity. This book clarifies the process of reporting stockholders' equity in a manner which can be reconciled under all the relevant standards. "Not only has the author addressed the informational needs of the players in the accounting industry, he

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has also drawn, based on his vast experience, practical implications of reporting under both standards.” —Noraini Mohd Nasir, Journal of Financial Reporting and Accounting

This book offers a comprehensive view on bancassurance from its origin to future challenges and opportunities, considering the relevant changes currently interesting the financial services industry. It also provides a detailed review of theoretical and empirical literature dealing with financial conglomeration. IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP® 2015 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP® 2015 is the only

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globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP® 2015 deals with a key area of IFRS and has a common structure for ease of use:

- An introduction to the background issues
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This book will explain the complex inter-relationships between the International Accounting Standards Board (the creator of IFRS), the Financial Accounting Standards Board (FASB) and the Canadian Accounting Standards Board (AcSB), their work programme and their plans for the future.

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In 2008, the Emerg. Econ. Stabilization Act was signed into law. It mandates a study on mark-to-market accounting standards as provided by Financial Accounting Standards Board Statement of Financial Accounting Standards No. 157, Fair Value Measure. (SFAS 157). SFAS 157 does not itself require mark-to-market or fair value (FV) accounting. Rather, other accounting standards require what is more broadly known as FV, of which mark-to-market accounting is a subset. SFAS 157 defines FV, estab. a framework for measuring FV in generally accepted accounting principles, and requires expanded disclosures about FV measurements. This report considered the issue of FV accounting, incl. both mark-to-market accounting and SFAS 157.

"A comprehensive and invaluable guide to IFRS which users will find indispensable in correctly applying the complex and onerous requirements of IFRS and IAS." Steve Collings FMAAT FCCA, Leavitt Walmsley Associates and author of Interpretation and Application of International Standards on Auditing International Financial Reporting Standards have been mandatory in the EU since 2005 and are rapidly being adopted by countries throughout the world. In this environment it is increasingly important for managers, executives and CEOs to understand the background of the IFRS and their main requirements. In An Executive Guide to IFRS: Content, Costs and Benefits to Business, Peter Walton provides a concise and accessible guide to the principal features of IFRS, explains why they are useful, looks at their impact on businesses, and provides some of the context to help define their global role. The book is divided into three sections. Part one deals with the convergence process and its costs and benefits, and gives background on the story so far. Part two contains the main technical content of the book and provides an analysis of the main issues under IFRS reporting,

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including: • The content of financial statements • Investments in other companies • Income Statement and Balance Sheet items • IFRS for SMEs • A comparison with US GAAP Part three covers the creation of the IFRS, provides details of the IASB's standard-setting process, and describes how people outside the IASB can participate in the process and lobby effectively. It also examines the history of the IASB, and includes a chapter based on the author's observation of the standard setters in action. An Executive Guide to IFRS is an invaluable resource for anyone seeking to understand the essentials of International Financial Reporting Standards.

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special....and that is why International GAAP 2008 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. International GAAP 2008 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the new complex global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 120 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy.

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The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP 2008 is accompanied by numerous worked examples, a comprehensive discussion of the practical issues of the day and the possible alternative solutions available, and hundreds of practical illustrations taken from the actual financial statements of companies that report under IFRSs. The only globally focused work on IFRS giving an international consistency of approach unavailable elsewhere This new and essential volume of practical guidance and expert interpretation deals with every aspect of applying International Financial Reporting Standards (IFRS) appropriately and effectively Written by financial reporting experts from the International Financial Reporting Group of Ernst & Young Includes a new chapter on Extractive Industries (mining, oil & gas), the biggest industry sector in the world This new edition in the International GAAP® series serves as a successor to the same authors' market-dominating UK GAAP and UK & International GAAP "an important part to play in the process of promoting consistent, comparable and high quality financial reporting under IFRSs ... a book that not only provides an analysis of the requirements of the standards and the principles that they expound, but also presents a unique explanation of how the standards should be interpreted and applied in practice." —the Chairman of Trustees of the IASC Foundation Praise for previous editions in the International GAAP series: "A standard reference work" —Financial Times "The definitive guide to financial reporting" —The Times Achieving market consistency can be challenging, even for the most established finance practitioners. In *Market Consistency: Model Calibration in Imperfect Markets*, leading expert

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Malcolm Kemp shows readers how they can best incorporate market consistency across all disciplines. Building on the author's experience as a practitioner, writer and speaker on the topic, the book explores how risk management and related disciplines might develop as fair valuation principles become more entrenched in finance and regulatory practice. This is the only text that clearly illustrates how to calibrate risk, pricing and portfolio construction models to a market consistent level, carefully explaining in a logical sequence when and how market consistency should be used, what it means for different financial disciplines and how it can be achieved for both liquid and illiquid positions. It explains why market consistency is intrinsically difficult to achieve with certainty in some types of activities, including computation of hedging parameters, and provides solutions to even the most complex problems. The book also shows how to best mark-to-market illiquid assets and liabilities and to incorporate these valuations into solvency and other types of financial analysis; it indicates how to define and identify risk-free interest rates, even when the creditworthiness of governments is no longer undoubted; and it explores when practitioners should focus most on market consistency and when their clients or employers might have less desire for such an emphasis. Finally, the book analyses the intrinsic role of regulation and risk management within different parts of the financial services industry, identifying how and why market consistency is key to these topics, and highlights why ideal regulatory solvency approaches for long term investors like insurers and pension funds may not be the same as for other financial market participants such as banks and asset managers.

Get authoritative accounting and auditing guidance. Educate staff on the property and liability insurance industry, its products and regulatory issues, and the related transaction cycles an

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insurance entity is involved with. This guide contains updates on current GAAP and statutory accounting and audit guidance, as well as relevant guidance contained in standards issued through September 1, 2018 which have a major impact on insurance entities, including: FASB ASU No. 2016-01 and AICPA Q&A Section 7100.15: Insurance Companies and the Definition of Public Business Entity Revenue Recognition Implementation Issue: Considerations for Applying the Scope Exception in FASB ASC 606-10-15-2 and 606-10-15-4 to Contracts Within the Scope of FASB ASC 944

From 2001 to 2011, the International Accounting Standards Board (IASB) and its International Financial Reporting Standards (IFRSs), acquired a central position in the practice and regulation of financial reporting around the world. As a unique instance of a private-sector body setting standards with legal force in many jurisdictions, the IASB's rise to prominence has been accompanied by vivid political debates about its governance and accountability. Similarly, the IASB's often innovative attempts to change the face of financial reporting have made it the centre of numerous controversies. This book traces the history of the IASB from its foundation as successor to the International Accounting Standards Committee (IASC), and discusses its operation, changing membership and leadership, the development of its standards, and their reception in jurisdictions around the world. The book gives particular attention to the IASB's relationships with the European Union, the United States, and Japan, as well as to the impact of the financial crisis on the IASB's work. By its in-depth coverage of the history of the IASB, the book provides essential background information that will enrich the perspective of everyone who has to deal with IFRSs or the IASB at a technical or policy-making level.

And invitation to comment -- Revenue recognition based on changes in assets and liabilities --

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A contract-based revenue recognition principle -- Performance obligations -- Satisfaction of performance obligations -- Measurement of performance obligations -- Potential effects on present practice.

Considered the industry standard resource, this guide provides practical guidance, essential information and hands-on advice on the many aspects of accounting and authoritative auditing for employee benefit plans. This new 2016 edition is packed with information on new requirements -- including the simplification of disclosure requirements for investments in certain entities that calculate net asset value per share (or its equivalent), the simplification of disclosures for fully benefit-responsive investment contracts, plan investment disclosures, and measurement date practical expedient, and a new employee stock ownership plans chapter that includes both accounting and auditing.

This book helps simplify the complexities of insurance entity regulatory compliance. Whether performing audit engagements or management at an insurance entity, the 2018 edition of this guide is a must-have resource to keep abreast of recent regulatory changes related to the life and health insurance industry, its products and regulatory issues, and the related transaction cycles that an insurance entity is involved with. New to the 2018 edition: This edition covers recent regulatory updates related to the Affordable Care Act and provides guidance for new standards that impact life and health insurance, including revenue recognition, financial instruments, leases, and more.

This paper outlines the preliminary views of SafeWork SA in regards to developing proposed Child Labour legislation, and seeks comments and proposals that will be considered in establishing the final recommendations later in 2008.

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Bachelorarbeit aus dem Jahr 2010 im Fachbereich BWL - Sonstiges, Hochschule für Wirtschaft und Recht Berlin, Sprache: Deutsch, Abstract: Eine Hauptaufgabe des International Accounting Standards Board (IASB) ist es, eine weltweite Konvergenz mit den länderspezifischen Rechnungslegungssystemen zu erreichen. Mit der Unterzeichnung des sog. Norwalk-Abkommens im September 2002 wurde eine enge Zusammenarbeit zwischen dem IASB und dem Financial Accounting Standards Board (FASB) vereinbart. Ziel war die Abschaffung der bisherigen Unterschiede zwischen den International Financial Reporting Standards (IFRS) und den United States Generally Accepted Accounting Principles (US-GAAP) bis zum Jahr 2005. Ebenfalls im Jahr 2002 wurde das Konvergenzprojekt „Revenue Recognition“ des IASB und FASB ins Leben gerufen. Die bisherigen Regelungen zur Ertragsvereinnahmung (revenue recognition) sind in den Standards IAS 11 (Construction Contracts) und IAS 18 (Revenue) verankert. Diese wurden vom IASB und FASB im Rahmen des „Revenue Recognition Projects“ überprüft und überarbeitet. Es wurden Inkonsistenzen zwischen dem IAS 18 und dem Rahmenkonzept (framework) sowie bei der Anwendung der beiden Standards identifiziert. Ebenso mangelt es in den IFRS an Vorschriften zur bilanziellen Behandlung von Mehrkomponentengeschäften (multiple element arrangements). Zwar wird durch die Vorschriften in den IFRS auf die US-GAAP ausgewichen, allerdings sind die über 200 branchen- und fallspezifischen Regelungen weniger prinzipienbasiert. Durch diese Inkonsistenzen existieren beim Bilanzierenden teilweise große Ermessensspielräume. Dadurch bekommen Unternehmen eine einfache Möglichkeit, die Ertragsvereinnahmung bewusst oder durch Unvermögen zu manipulieren. Dabei nehmen Erträge insbesondere für externe Bilanzadressaten wie Investoren oder Gläubiger eine wichtige Rolle ein.

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Issues in Financial Accounting addresses the controversial issues in financial accounting that have been debated by the preparers, users, auditors and regulators of financial statements. Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today, with its presentation of real-world examples, current debates and the underlying rationale for the accounting concepts demonstrated. Throughout the text, academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting. The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to the end of 2012. This includes the Australian Accounting Standard Board's (AASB) program of changes to make accounting standards equivalent to International Financial Reporting Standards.

Diplomarbeit aus dem Jahr 2009 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,0, Friedrich-Schiller-Universität Jena, Sprache: Deutsch, Abstract: Am 16. Oktober 2008 veröffentlichten der internationale Standardsetzer IASB und der amerikanische Standardsetzer FASB das Diskussionspapier „Preliminary Views on Financial Statement Presentation“. Die vorgeschlagenen Änderungen haben tief greifende Folgen für Ersteller und Nutzer von Abschlüssen nach IFRS. Ziel der vorliegenden Arbeit ist es, das Diskussionspapier einer kritischen Würdigung zu unterziehen. Hierzu werden folgende Forschungsfragen behandelt: 1) Welche Anforderungen stellen Investoren an Rechnungslegungsinformationen? 2) Welche Änderungen sieht das Diskussionspapier für die Darstellung der Abschlüsse vor? 3) Erfüllen die vorgeschlagenen Änderungen die Anforderungen der Investoren? Antworten auf diese Fragen können helfen, mögliche Schwachpunkte in den Ausführungen des

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Diskussionspapiers zu finden. Dadurch könnten den Standardsetzern Verbesserungsvorschläge für die geplanten Änderungen aufgezeigt werden. Die Untersuchung ist wie folgt aufgebaut: In Kapitel zwei wird betrachtet, inwieweit Rechnungslegung eine Informationsfunktion für den Kapitalmarkt erfüllt. Hierzu werden theoretische, empirische und experimentelle Nachweise diskutiert. Des Weiteren werden auf deduktiver Basis die rechnungslegungsbezogenen Informationsbedürfnisse der Investoren abgeleitet. In Kapitel drei werden die vorgeschlagenen Änderungen zur Darstellung der Abschlüsse präsentiert und aufbauend auf den Erkenntnissen aus Kapitel zwei und drei werden in Kapitel vier die vorgeschlagenen Änderungen einer kritischen Analyse unterzogen. Es wird geprüft, inwieweit die vorgeschlagenen Änderungen den Anforderungen der Investoren entsprechen. Im Rahmen der kritischen Würdigung des Diskussionspapiers wird außerdem aufgezeigt welche Konsequenzen die vorgeschlagenen Änderungen für die bilanzierenden Unternehmen mit sich bringen. Eine thesenförmige Zusammenfassung und ein Ausblick auf weitere Untersuchungsmöglichkeiten bilden den Schluss dieser Arbeit.

Comprising contributions from a unique mixture of academics, standard setters and practitioners, and edited by an internationally recognized expert, this book, on a controversial and intensely debated topic, is the only definitive reference source available on the topics of fair value and financial reporting. Drawing chapters from a diverse range of contributors on different aspects of the subject together into one volume, it: examines the use of fair value in international financial reporting standards and the US standard SFAS 157 Fair Value Measurement, setting out the case for and against looks at fair value from a number of different theoretical perspectives, including possible future uses, alternative measurement

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paradigms and how it compares with other valuation models explores fair value accounting in practice, including audit, financial instruments, impairments, an investment banking perspective, approaches to fair value in Japan and the USA, and Enron's use of fair value An outstanding resource, this volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in, studying, or researching the areas of international accounting, financial accounting and reporting.

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