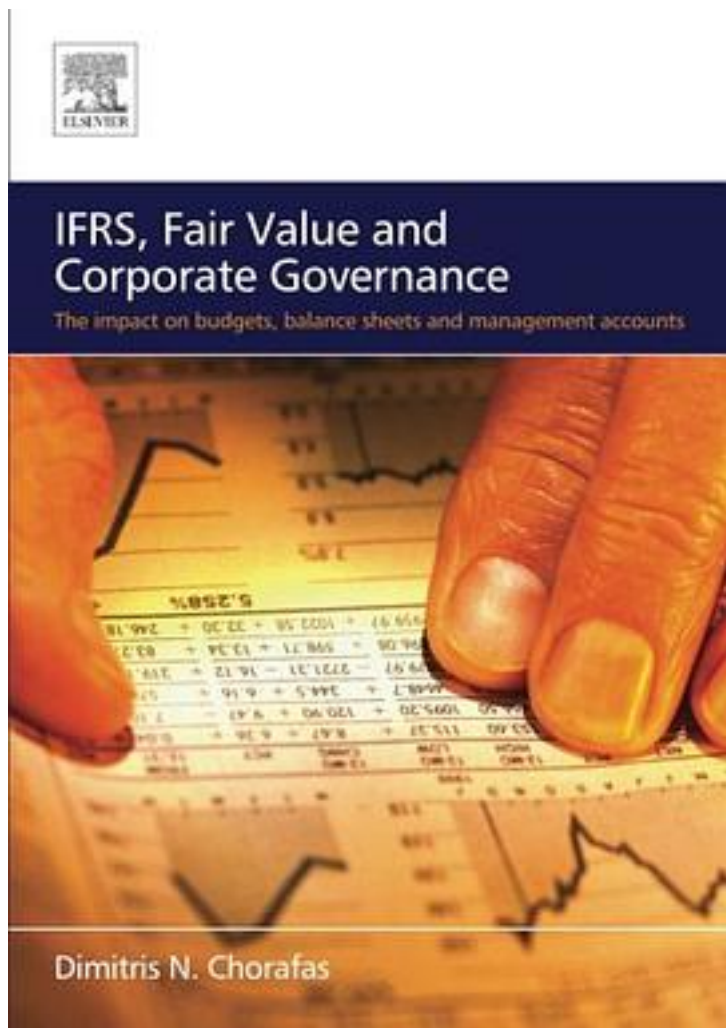


IFRS, Fair Value and Corporate Governance



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Written for managers and professionals in business and industry, this book helps the

reader in:

- * Understanding what is and is not IFRS
- * Learning the complexities of IFRS implementation
- * Appreciating the contribution of IFRS to corporate governance

The changeover from the mosaic of different heterogeneous national accounting standards to the International Financial Reporting Standards has not been easy. For many companies IFRS, and most particularly the concept of fair value in IAS 39, has amounted to a phase shift - which is prerequisite to achieving compliant financial reporting.

The research conducted by Dr. Chorafas for this book, documented that the process of meeting IFRS requirements presents opportunities and challenges to all enterprises. As many companies have found out, abandoning the classical accruals accounting for marking-to-market their transactions and portfolio positions, has not been easy. The conversion process has affected several functions within the organization including balance sheets, P&L statements, auditing, risk control, information systems, and management accounting.

This book is in made up of four parts:

- * Part One focuses on business competition, standards boards, corporate accounting, and IAS 39
- * The theme of Part Two, is the implementation of IFRS, exemplified through case studies on task forces and practical applications
- * Part Three brings together IFRS and management accounting requirements, with emphasis on fair value.
- * Part Four addresses itself to the contribution IFRS can make to better corporate governance, and to rebuilding the balance sheet

The book has many case studies based on actual experiences. These range from the implementation of IFRS directives such as hedge accounting, to developing practices of real-time balance sheets; the help provided by sophisticated accounting solutions help in stress testing; and a comprehensive definition of the role of the audit committee.

- * A clear and practical view of the complexities of IFRS implementation
- * Includes practical case studies from real-life companies going through the process
- * Pays particular attention to IAS 39 on Fair Value

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目录:

[IFRS, Fair Value and Corporate Governance_ 下载链接1](#)

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