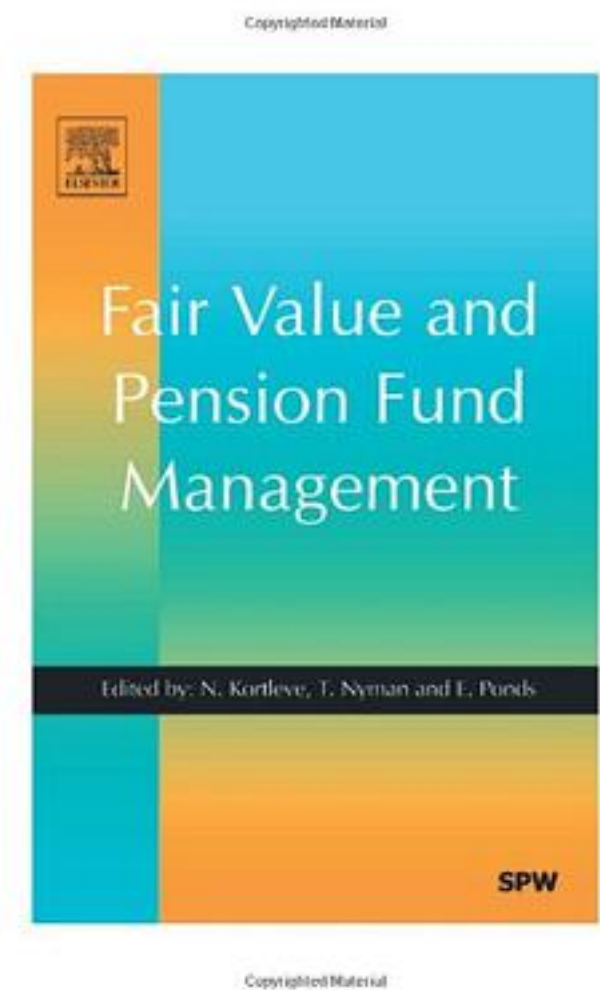


Fair Value and Pension Fund Management



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The papers collected in this book are about the application of fair-value principles to

accounting for pensions and its consequences for pension policy. By comparison with valuing the vast bulk of corporate assets and liabilities, the market values of pension plan assets and liabilities can be estimated relatively accurately. Nevertheless, pension accounting has been, and largely still is, one of the most arcane and opaque areas of financial reporting because fair-value principles are not applied. Numerous studies have documented the distorting effects that those accounting practices have had on corporate pension funding and asset allocation decision. According to new rules adopted by the International Accounting Standards Board, certain fair-value principles will have to be applied in the year 2006. The publication of this book now is thus just-in-time. It offers great value to pension professionals, pension fund trustees, regulators, and indeed anyone with a serious interest in pension policy. It deals with the application of fair-value principles to accounting for pensions. It is written in accordance with the new rules set by the International Accounting Standards Board. This book fills a substantial gap in this field.

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