

Financial Accounting Reporting

Carien van Mourik, Peter Walton

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Financial Accounting and Reporting Robin John Limmack, 1985 Financial Reporting, Information and Capital Markets Michael Bromwich, 1992 This text reviews the theory of the economic measurement of income and wealth in financial accounting and presents an informational perspective on accounting information It is aimed primarily at second and third year accounting undergraduates and first year postgraduates Setting Standards for Financial Reporting A. Bowdoin Van Riper, 1994-07-21 The book begins with an overview of how and why the present self regulatory arrangement for setting standards for financial reporting in the private sector came about in 1973 A brief description of the new structure is followed by a discussion of the essential elements of meaningful self regulation A schism emerged between advocates of neutrality and objectivity in standard setting and those who think the primary concern should be for possible economic and social consequences Early clashes between traditional views and newer insights are described setting the stage for an account of serious resistance to change Powerful interests mount determined efforts to thwart the standard setters undercutting not only self regulation but also the intent of the federal securities acts of 1933 and 1934 The practical and philosophical bases for the opposing views are examined and recommendations are presented for ensuring continuation of private sector standard setting despite the intensity of these views Worldwide Financial Reporting George J. Benston, Michael Bromwich, Robert E. Litan, Alfred Wagenhofer, 2006-04-13 International accounting standards tend to converge as do auditing enforcement and corporate governance whereas trading of equity shares remains essentially national The book provides a thorough analysis of what information investors really need how financial accounting systems developed and their current requirements in major commercial countries and examines current issues particularly the benefits and costs a single or multiple accounting standards the bases for accounting standards and limitations to accounting disclosure in financial

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