

1. Record Nr.	UNINA9910143413203321
Autore	King Alfred M
Titolo	Fair value for financial reporting [[electronic resource]] : meeting the new FASB requirements / / Alfred M. King
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, Inc., c2006
ISBN	1-119-20294-9 1-280-44837-7 9786610448371 0-470-00832-6
Descrizione fisica	1 online resource (354 p.)
Disciplina	657.3 657/.3
Soggetti	Financial statements Fair value - Accounting Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Fair Value for Financial Reporting: Meeting the New FASB Requirements; Contents; Preface; Chapter 1: Impact of Fair Value on Earnings per Share; FUNDAMENTALS OF SFAS 141R; DEVELOPING FAIR VALUE IN A BUSINESS COMBINATION; HOW AN APPRAISER LOOKS AT INTANGIBLES; INTENDED USE OF INTANGIBLE ASSETS: "MARKET PARTICIPANTS"; ESTIMATED LIFE OF ASSETS; IMPACT ON EARNINGS PER SHARE OF FAIR VALUE CALCULATIONS; CONCLUSION; ENDNOTE; Chapter 2: What Is Fair Value?; PURPOSE OF AN APPRAISAL; THREE DIFFERENT VALUES DO NOT DISPROVE APPRAISER INTEGRITY; WHY TWO APPRAISERS PROVIDE DIFFERENT RESULTS IMPORTANCE OF ASSUMPTIONS EVALUATING AN APPRAISAL REPORT; ACCURACY OF APPRAISAL REPORTS; CONCLUSION; ENDNOTE; Chapter 3: What Is Fair Value Reporting?; FASB LEADS THE WAY; BALANCE SHEET VERSUS INCOME STATEMENT; CHANGES IN BALANCE SHEETS MEASURE INCOME; UNREALIZED GAINS CAN BE MANIPULATED TO CREATE INCOME; SHOULD WE HAVE FAIR VALUE?; VOLATILITY; CONCEPTS STATEMENT 7; FASB'S FAIR VALUE PROPOSALS; CONCLUSION;

ENDNOTES; Chapter 4: How Appraisers Develop Fair Value; BASIC VALUATION PRINCIPLES; USE OF THE THREE APPROACHES; CORRELATING THE ANSWER; VALUE IN-USE VERSUS VALUE IN-EXCHANGE

WHAT IS VALUE IN-USE?WHAT IS VALUE IN-EXCHANGE?; FASB'S DILEMMA; CAN FAIR VALUE BE AUDITED?; MARKET PARTICIPANTS; INCOME TAXES AND SUBCHAPTER-S CONSIDERATIONS IN VALUATION; SELECTING AN APPRAISER; CONCLUSION; Chapter 5: Allocation of Purchase Price (SFASs 141R and 142); IS THE PURCHASE PRICE EQUAL TO FAIR VALUE?; TESTING FAIR VALUE; WEIGHTED AVERAGE COST OF CAPITAL; SYNERGIES; COMPARING SFAS 141R WITH ITS PREDECESSOR, SFAS 141; TRANSACTION COSTS; CONTINGENT CONSIDERATION; FAIR VALUE OF EQUITY SECURITIES ISSUED; CONTINGENT ASSETS AND LIABILITIES; RESTRUCTURING COSTS

IDENTIFYING SPECIFIC INTANGIBLE ASSETSUNPATENTED TECHNOLOGY; BACKLOG; ASSEMBLED WORKFORCE; BARGAIN PURCHASES; PARTIAL ACQUISITIONS AND NONCONTROLLING INTERESTS; CONCLUSION; Chapter 6: Determining the Fair Value of Intangible Assets; TRADEMARKS, TRADE NAMES; INTERNET DOMAIN NAMES; NONCOMPETITION AGREEMENTS; CUSTOMER LISTS AND CUSTOMER RELATIONSHIPS; CUSTOMER RELATIONSHIPS; FRANCHISE AGREEMENTS; OPERATING AND BROADCAST RIGHTS; PATENTED AND UNPATENTED TECHNOLOGY; SOFTWARE; SOFTWARE DEVELOPED FOR SALE TO OTHERS; CONCLUSION; Chapter 7: Valuation of Liabilities and Contingent Payments

FASB'S NEW APPROACH TO LIABILITIES: "EXPECTED VALUE"ESTIMATING AND VALUING LEGAL LIABILITIES; VALUING ENVIRONMENTAL LIABILITIES; VALUATION OF CONTINGENT PURCHASE PRICE; CONCLUSION; Chapter 8: Testing for Impairment; TESTING GOODWILL FOR IMPAIRMENT; VALUING REPORTING UNITS; PHASE 2: IMPLIED GOODWILL; TESTING IDENTIFIABLE INTANGIBLES WITH AN INDEFINITE LIFE; TESTING IDENTIFIABLE INTANGIBLES WITH A DEFINITE LIFE; IMPAIRMENT OF PROPERTY, PLANT, AND EQUIPMENT; CONCLUSION; Chapter 9: Valuation of Hard Assets and Real Estate; HIGHEST AND BEST USE; VALUE IN-USE VERSUS VALUE IN-EXCHANGE

PHYSICAL INSPECTION AND THE CONDITION OF ASSETS

Sommario/riassunto

Is Purchase Price Equal to Fair Value? With the FASB changing the requirements for increasing categories of assets and liabilities to be shown at current fair value, Fair Value for Financial Reporting answers this and other pertinent questions with crystal clarity. Alfred King, a top expert in the field, provides financial executives and auditors with a deep understanding of fair value reporting, the appraisal process, and appraisal services, and demystifies this topic with practical advice and helpful knowledge, making it a trusted reference on the ins and outs of fair value f

2. Record Nr.	UNICASFER0052177
Autore	Ottaviano, Carmelo
Titolo	3: Il pensiero contemporaneo / Carmelo Ottaviano
Pubbl/distr/stampa	Napoli, : La nuova cultura, stampa 1973
Edizione	[2. redazione]
Descrizione fisica	517 p. ; 24 cm.
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia