

1. Record Nr.	UNINA990006513360403321
Autore	Granger, Colin
Titolo	Contact English 2 / Colin Granger, Tony Hicks
Pubbl/distr/stampa	London : Heinemann Educational Books, 1981
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Livello bibliografico	Monografia
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2. Record Nr.	UNINA9910457944903321
Autore	Chorafas Dimitris N
Titolo	IFRS, fair value and corporate governance [[electronic resource]] : the impact on budgets, balance sheets and management accounts / / Dimitris N. Chorafas
Pubbl/distr/stampa	Oxford ; ; Burlington, MA, : Elsevier, 2006
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**Livello bibliografico****Note generali****Nota di bibliografia****Nota di contenuto****Monografia**

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Cover; IFRS, Fair Value and Corporate Governance; Contents; Preface; Selected Abbreviations; New Rules of Competition and Accounting Standards; The International Accounting Standards Board and Corporate Governance; Dynamics of International Financial Reporting Standards; The Controversy over IAS 39; IAS 39 and the Recognition of Derivatives Risk; Project Management for Implementation of IFRS; An IFRS Task Force Case Study. Top Management Responsibility; Management Accounting and Corporate Governance; Budgeting: A Case Study on Financial Planning; Valuing Assets: The Challenge of Being 'Right'  
Business Ethics Add Value to Financial Disclosures Forward-Looking Statements, Models, Earnings, and Goodwill; Balance Sheets and Income Statements as Management Tools; Economic Capital Is on Both Sides of the Balance Sheet; The Real-Time Management Report; Internal Control, Stress Testing, and Effective Risk Management; The Role of the Audit Committee; Index

**Sommario/riassunto**

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