1. Record Nr. UNINA9910141304703321 Autore Mard Michael J. **Titolo** Valuation for financial reporting: fair value, business combinations, intangible assets, goodwill, and impairment analysis / / Michael J. Mard, James R. Hitchner, Steven D. Hyden Hoboken, New Jersey:,: Wiley,, 2011 Pubbl/distr/stampa ©2011 **ISBN** 1-119-19879-8 0-470-93341-0 Edizione [3rd ed.] Descrizione fisica 1 online resource (461 p.) Disciplina 657.3 657/.3 Soggetti Intangible property - Accounting Goodwill (Commerce) - Accounting Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia "With Website"--Cover. Note generali Includes bibliographical references at the end of each chapters and Nota di bibliografia index. Nota di contenuto Cover; Title Page; Copyright; Dedication; Preface; Acknowledgments; About the Authors; About the Website; Chapter 1: Fair Value Measurements and Financial Reporting: Financial Reporting and the Current Environment; Fair Value Measurements; Mark-to-Market Accounting; Appendix 1.1: Fair Value Flowchart; Chapter 2: Business Combinations: Intangible Assets: Business Combinations: The Acquisition Method; Recognition and Measurement; Goodwill; Recording the Consideration Transferred; Disclosure; Appendix 2.1: Business Combination Flowchart: Appendix 2.2: Business Combination Overview Appendix 2.3: Intellectual PropertyChapter 3: Case Study 1: Determining the Value of Goodwill and Other Intangible Assets in a Business Combination: Consideration and Calculation of the Total of Intangible Assets and Goodwill; Business Enterprise Analysis; Valuation

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