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Autore	Camfferman Kees <1966->
Titolo	Financial reporting and global capital markets [[electronic resource]] : a history of the International Accounting Standards Committee, 1973-2000 / / Kees Camfferman and Stephen A. Zeff
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Altri autori (Persone)	Zeff Stephen A
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Nota di contenuto	Contents; List of Figures; List of Tables; Foreword; Preface; List of Abbreviations; 1. Introduction and Overview; 1.1. Approach; 1.2. Overview; 1.2.1. The Antecedents and Founding of the IASC; 1.2.2. The IASC to 1987; 1.2.3. The IASC from 1987 to 2000; PART I. ORIGINS; 2. Origins of International Accounting Harmonization; 2.1. International Economic Integration and Accounting Harmonization; 2.2. The Creation of Regional Accountancy Bodies; 2.3. Calls for Uniformity of Accounting Standards; 2.4. International Accounting in the United States; 2.5. Accountants International Study Group 2.6. An International Accounting Secretariat 2.7. Accounting Harmonization in the EEC and the Role of the UEC; 2.8. The Stage for the IASC; 3. The Founding of the IASC; 3.1. The Initiative to Form an International Accounting Standards Committee; 3.2. Benson's Role and Motivation; 3.3. General Reactions to the IASC Proposal; 3.4. Main Features of the 1973 Agreement and Constitution; 3.5. Reactions to the Founding of the IASC; PART II. 1973-87; 4. The People and the Structure of the IASC; 4.1. The Chairmen; 4.2. Composition of the

Original Delegations to the IASC

4.3. Evolution of the Delegations to 1987; 4.4. Delegations Subsequently Added; 4.5. Incorporation of Associate Members; 4.6. The Technical Staff; 4.7. The Official Language(s); 4.8. Link with the ICAEW; 4.9. The Early Plan for the Approval and Production of Standards; 4.10. Composition of the Project Steering Committees; 4.11. Communications; 4.12. Meetings of the Committee (from 1977 Onwards, the Board); 4.13. Finances; 4.14. Changes in 1977 in the Agreement and Constitution; 4.15. The Organisation and Planning Committee (OPC); 4.16. The Consultative Group; 4.17. Changes in 1982 in the Agreement and Constitution; 4.18. IASC/IFAC Co-ordinating Committee; 4.19. The IASC's Major Reassessment of Its Future Plans in 1987; 5. 'Compromise to Harmonise': Setting the IASC's Early Standards; 5.1. Overview; 5.2. Working Arrangements and Composition of Steering Committees; 5.3. Review of the Technical Projects 1973-87; 5.4. The First Standard: IAS 1; 5.5. Tempered Ambitions: IAS 2 to IAS 5; 5.6. A Non-starter: Auditing Standards; 5.7. Inflation Accounting: IAS 6 and IAS 15; 5.8. Stocking the Shop: IAS 7 to IAS 13; 5.9. Foreign Currency Translation: The Long Road to IAS 215; 5.10. A Courageous Discussion Paper on Banks; 5.11. Showing Leadership: IAS 14, 17, and 19; 5.12. Antecedents of a Conceptual Framework: IAS 16, 17, and 18; 5.13. The End of the Beginning: IAS 20, 22, and 23-6; 5.14. Conclusion; 6. The IASC Labours to Gain Recognition; 6.1. The Best Endeavours Undertaking; 6.2. An Important Endorsement from the FIBV; 6.3. European and World Surveys of Financial Reporting: A Boon for the IASC; 6.4. Impact on Country Members of the IASC Board; 6.5. United Kingdom & Ireland; 6.6. United States; 6.7. Australia

Sommario/riassunto

A detailed and scholarly historical study of the International Accounting Standards Committee (IASC), which prepared the way for the International Accounting Standards Board (IASB). The IASB holds the dominant influence over the financial reporting of thousands of listed companies in the European Union as well as in many other countries. - Standardization and harmonization of accounting practices is a fundamental element of a global business environment. Achieving this is a complex process that involves technical and political negotiation. The International Accounting Standards Committee (IAS

2. Record Nr.	UNINA9910454217903321
Titolo	Narrative unreliability in the twentieth-century first-person novel [[electronic resource] /] / edited by Elke D'hoker, Gunther Martens
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Collana	Narratologia
Altri autori (Persone)	D'hokerElke MartensGunther <1976->
Disciplina	809.304 22
Soggetti	Fiction - 20th century - History and criticism First person narrative - History and criticism Truthfulness and falsehood in literature Electronic books.
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Nota di contenuto	Frontmatter -- Contents -- Introduction -- Estranging Unreliability, Bonding Unreliability, and the Ethics of <i>Lolita</i> -- Reconceptualizing the Theory, History and Generic Scope of Unreliable Narration: Towards a Synthesis of Cognitive and Rhetorical Approaches -- Revising and Extending the Scope of the Rhetorical Approach to Unreliable Narration -- Sincerity, Reliability and Other Ironies - Notes on Dave Eggers' <i>A Heartbreaking Work of Staggering Genius</i> -- Werfel, Weiss and Co. Unreliable Narration in Austrian Literature of the Interwar Period -- Unreliability between Mimesis and Metaphor: The works of Kazuo Ishiguro -- A Sophisticated Form of Lying: Hugo Claus and the Poetics of Unreliability -- 'Un Fou Raisonnant et Imaginant'. Madness, Unreliability and The Man Who Had His Hair Cut Short -- An Eye for an I. Telling as Reading in Bruno Schulz's Fiction -- Didn't Know Any Better: Race and Unreliable Narration in "Low-Lands" (1960) by Thomas Pynchon -- Unreliability in Italian Modernist Fiction: The Cases of Italo Svevo and Luigi Pirandello -- "He" Who Knows Better Than "I": Reactivating Unreliable Narration in Philip Roth's <i>Human Stain</i> and Jean

Echenoz' *Nous trois* -- An Unreliable Narrator in an Unreliable World. Negotiating between Rhetorical Narratology, Cognitive Studies and Possible Worlds Theory -- The Deconstruction of the First-Person Narrator in the French New Novel -- First Person, Present Tense. Authorial Presence and Unreliable Narration in Simultaneous Narration

Sommario/riassunto

This volume deals with the occurrence and development of unreliable first-person narration in twentieth century Western literature. The different articles in this collection approach this topic both from the angle of literary theory and through a detailed reading of literary texts. By addressing questions concerning the functions, characteristics and types of unreliability, this collection contributes to the current theoretical debate about unreliable narration. At the same time, the collection highlights the different uses to which unreliability has been put in different contexts, poetical traditions and literary movements. It does so by tracing the unreliable first-person narrator in a variety of texts from Dutch, German, American, British, French, Italian, Polish, Danish and Argentinean literature. In this way, this volume significantly extends the traditional 'canon' of narrative unreliability. This collection combines essays from some of the foremost theoreticians of unreliability (James Phelan, Ansgar Nünning) with essays from experts in different national traditions. The result is a collection that approaches the 'case' of narrative unreliability from a new and more varied perspective.
