

1. Record Nr.	UNINA9910777350903321
Titolo	2004: the year in balance [[electronic resource]]
Pubbl/distr/stampa	[Bradford, England], : Emerald Group Pub., 2004
ISBN	1-280-51492-2 9786610514922 1-84544-348-9
Descrizione fisica	1 online resource (32 p.)
Collana	Balance sheet ; ; v. 12, no. 2, 2004, special issue
Disciplina	338.9 338.94
Soggetti	Corporate governance Accounting - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	Table of contents; Editor's page; Looking ahead at 2004: a global standard-setter's perspective; Hopes and fears for financial reporting and corporate governance; 2004: the year of the truth; Corporate regulation: dead hand or safeguard in the year 2004; Disclosure, litigation and regulation: the challenges of the year ahead; How prospective financial information will transform 2004; Caught in the middle: the treasury view of 2004; A seven-point prediction for 2004
Sommario/riassunto	One of the key issues of the year is a simple one. Across Europe all listed companies will have to carry out their financial reporting under the rules promulgated by the International Accounting Standards Board by the year 2005. This means that 2004, given that comparative figures will have to be shown in 2005, is the crunch time. But it is not only Europe. Countries right around the world have latched onto the initiative and are following suit. The question is how far this movement towards harmonizing global financial reporting can move. The stumbling block, like so much in the business world