1. Record Nr. UNINA9910792272803321

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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
Pubbl/distr/stampa	Oxford ; ; New York, : Oxford University Press, 2007
ISBN	1-281-15502-0 1-4294-9309-7 9786611155025 0-19-153787-X
Descrizione fisica	1 online resource (701 p.)
Altri autori (Persone)	ZeffStephen A
Disciplina	657.02/18
Soggetti	Accounting - Standards Financial statements - Standards
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	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

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