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Nota di contenuto	Dual Reporting for Equity and Other Comprehensive Income; Contents; Preface; About the Author; 1 Introduction and Scope of Book; 1.1 Nature of Accounting Literature and Pertinent Pronouncements; 1.2 Perspectives and Major Implications of the Concept of Equity; 1.3 The Concept of Other Comprehensive Income; 1.4 The Financial Statement Presentation Project; 1.4.1 Project History; 1.4.2 Scope and Objectives of the Project; 1.4.3 Working Principles; 1.4.3.1 Cohesiveness; 1.4.3.2 Categorization; 1.4.3.3 Liquidity; 1.4.3.4 Measurement; 1.4.3.5 Disaggregation; 1.4.3.6 Cash Flow Assessment 1.4.3.7 Selection of Working Principles in the Financial Statement Presentation Project 1.4.4 Interrelationships and Conflicts among Working Principles; 1.4.5 Link to the Topic of This Book; 1.5 Main Interrelationships with Other Projects; 1.6 Significance of Equity; 1.7 Scope of Book; 2 Views on Equity and Implications; 2.1 Terminology and Definitions of Terms; 2.1.1 Equity; 2.1.2 Equity Owners; 2.1.2.1 Shareholders; 2.1.2.2 Owners; 2.1.2.3 Equity Holders; 2.1.2.4

Beneficiaries; 2.1.2.5 Equity Investors; 2.1.2.6 Equity Participants; 2.1.2.7 Interchangeability, Inconsistency, and Dissimilarity
2.1.3 Equity Instruments 2.1.4 Equity Interest; 2.1.4.1 Residual Interest; (1) Definition of Residual Interest; (2) Implications of the Residual Interest Model; (3) The Balance Sheet Approach; 2.1.4.2 Ownership Interest; (1) Ownership Versus Residual Interest; (2) The Invested and Earned Equity Model; 2.1.4.3 Economic Interest; 2.1.4.4 Voting Interest; 2.1.4.5 Controlling Financial Interest; 2.1.4.6 Variable Interest; 2.2 Basic Characteristics of Equity; 2.2.1 Ownership Rights; 2.2.2 Dependency on an Entity's Dynamics; 2.2.3 Risks and Rewards of Ownership; 2.2.4 Subordination
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3.5.2.2 Implications of Defense of Legal Capital

Sommario/riassunto

Under IFRS, U.S. GAAP, and the SEC rules and regulations, business enterprises must recognise measure and disclose information regarding equity items on the face of the statement of financial position, other specific statements, or in the notes to the financial statements. However, under both IFRS and U.S. GAAP there is no all-inclusive general standard on stockholders' equity. This book clarifies the process of reporting stockholders' equity in a manner which can be reconciled under all the relevant standards. "Not only has the author addressed the informational needs of th
