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Nota di contenuto	Fair Value for Financial Reporting: Meeting the New FASB Requirements; Contents; Preface; Chapter 1: Impact of Fair Value on Earnings per Share; FUNDAMENTALS OF SFAS 141R; DEVELOPING FAIR VALUE IN A BUSINESS COMBINATION; HOW AN APPRAISER LOOKS AT INTANGIBLES; INTENDED USE OF INTANGIBLE ASSETS: "MARKET PARTICIPANTS"; ESTIMATED LIFE OF ASSETS; IMPACT ON EARNINGS PER SHARE OF FAIR VALUE CALCULATIONS; CONCLUSION; ENDNOTE; Chapter 2: What Is Fair Value?; PURPOSE OF AN APPRAISAL; THREE DIFFERENT VALUES DO NOT DISPROVE APPRAISER INTEGRITY; WHY TWO APPRAISERS PROVIDE DIFFERENT RESULTS IMPORTANCE OF ASSUMPTIONS EVALUATING AN APPRAISAL REPORT; ACCURACY OF APPRAISAL REPORTS; CONCLUSION; ENDNOTE; Chapter 3: What Is Fair Value Reporting?; FASB LEADS THE WAY; BALANCE SHEET VERSUS INCOME STATEMENT; CHANGES IN BALANCE SHEETS MEASURE INCOME; UNREALIZED GAINS CAN BE MANIPULATED TO CREATE INCOME; SHOULD WE HAVE FAIR VALUE?; VOLATILITY; CONCEPTS

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#### Sommario/riassunto

Is Purchase Price Equal to Fair Value? With the FASB changing the requirements for increasing categories of assets and liabilities to be shown at current fair value, Fair Value for Financial Reporting answers this and other pertinent questions with crystal clarity. Alfred King, a top expert in the field, provides financial executives and auditors with a deep understanding of fair value reporting, the appraisal process, and appraisal services, and demystifies this topic with practical advice and helpful knowledge, making it a trusted reference on the ins and outs of fair value f

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