

1. Record Nr.	UNINA9911022459403321
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Titolo	Non-GAAP Disclosure : Empirical and Institutional Perspectives under IFRS // by Edoardo Nesi
Pubbl/distr/stampa	Cham : , : Springer Nature Switzerland : , : Imprint : Springer, , 2025
ISBN	3-032-02341-6
Edizione	[1st ed. 2025.]
Descrizione fisica	1 online resource (218 pages)
Collana	Contributions to Finance and Accounting, , 2730-6046
Disciplina	657
Soggetti	Accounting Financial statements Corporate governance Capital market Financial services industry Financial Reporting Financial Accounting Corporate Governance Capital Markets Financial Services
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Chapter 1. Non-GAAP Performance Indicators -- Chapter 2. Motivations of Non-GAAP Disclosure -- Chapter 3. Control Mechanisms on Non-GAAP Disclosure -- Chapter 4. Standardization of Non-GAAP Disclosure.
Sommario/riassunto	This book investigates the increasingly pervasive use of non-GAAP disclosure in corporate reporting, with a particular focus on the European context under IFRS. It explores both empirical and institutional dimensions, reviewing two decades of academic debate and evaluating recent and upcoming regulatory changes. The book includes a definitional review, an investigation of the most-used non-GAAP measures in Europe, an exploratory multi-country empirical analysis of the informativeness of non-GAAP earnings, and an assessment of compliance with ESMA guidelines.

