

1. Record Nr.	UNINA9911137218703321
Autore	Camfferman Kees <1966->
Titolo	Financial reporting and global capital markets : 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
Edizione	[1st ed.]
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

4.3. Evolution of the Delegations to 1987; 4.4. Delegations Subsequently Added; 4.5. Incorporation of Associate Members; 4.6. The Technical Staff; 4.7. The Official Language(s); 4.8. Link with the ICAEW; 4.9. The Early Plan for the Approval and Production of Standards; 4.10. Composition of the Project Steering Committees; 4.11. Communications; 4.12. Meetings of the Committee (from 1977 Onwards, the Board); 4.13. Finances; 4.14. Changes in 1977 in the Agreement and Constitution; 4.15. The Organisation and Planning Committee (OPC); 4.16. The Consultative Group; 4.17. Changes in 1982 in the Agreement and Constitution; 4.18. IASC/IFAC Co-ordinating Committee; 4.19. The IASC's Major Reassessment of Its Future Plans in 1987; 5. 'Compromise to Harmonise': Setting the IASC's Early Standards; 5.1. Overview; 5.2. Working Arrangements and Composition of Steering Committees; 5.3. Review of the Technical Projects 1973-87; 5.4. The First Standard: IAS 1; 5.5. Tempered Ambitions: IAS 2 to IAS 5; 5.6. A Non-starter: Auditing Standards; 5.7. Inflation Accounting: IAS 6 and IAS 15; 5.8. Stocking the Shop: IAS 7 to IAS 13; 5.9. Foreign Currency Translation: The Long Road to IAS 21; 5.10. A Courageous Discussion Paper on Banks; 5.11. Showing Leadership: IAS 14, 17, and 19; 5.12. Antecedents of a Conceptual Framework: IAS 16, 17, and 18; 5.13. The End of the Beginning: IAS 20, 22, and 23-6; 5.14. Conclusion; 6. The IASC Labours to Gain Recognition; 6.1. The Best Endeavours Undertaking; 6.2. An Important Endorsement from the FIBV; 6.3. European and World Surveys of Financial Reporting: A Boon for the IASC; 6.4. Impact on Country Members of the IASC Board; 6.5. United Kingdom & Ireland; 6.6. United States; 6.7. Australia

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