

1. Record Nr.	UNIPARTHENOPE000036229
Autore	Mafrolla, Elisabetta
Titolo	Accounting restatement [risorsa elettronica] : a European perspective / Elisabetta Mafrolla
Pubbl/distr/stampa	Torino, : Giappichelli, 2020
Titolo uniforme	Accounting restatement: a European perspective
ISBN	978-88-921-0824-0
Descrizione fisica	XVI, 99 p. : 1 testo elettronico
Collana	Studi di ragioneria e di economia aziendale ; 79
Disciplina	346.45066
Collocazione	E-BOOK
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Modalità di accesso: World Wide Web
Nota di contenuto	Indice del libro free access: (http://digital.casalini.it/9788892195608)
Sommario/riassunto	This book is motivated by the long-lasting, although still recent, discussion on how to ensure that accounting numbers, while supported by auditors' 2019 favourable opinions, are definitely reliable and eliminate any suspicion that accounting reports could be affected by opportunism, which is documented by the discovery of frequent accounting mistakes. The book analyses and discusses restatements from both the theoretical and the practical perspective, considering the complex environment in which they may occur and focusing particularly on accounting restatements that have affected European companies for over a decade since the mandatory adoption of the International Financial Reporting Standards.