



Global Financial Reporting and Analysis

By David Alexander, Ann Jorissen, Anne Britton

CLEMEA/Cengage Learning India, 2009. Softcover. Book Condition: New. First edition. This edition is designed to meet the rapidly emerging demand for coverage of new international financial reporting standards (IFRS) and the globalization of accounting in advanced courses. The book is based on an IASB framework but the European directives, especially as regards detailed formats having no direct equivalent in IFRS, are discussed in detail. The European context and, in the case of important markets, the national context is recognized and contrasted with the international approach. Important non-European influences, especially those from the US, are included in order to provide a genuinely wide-ranging appreciation of the implications of accounting internationalism. Tables of Contents:- PART I: FRAMEWORK, THEORY AND REGULATION 1. Basics of Financial Reporting 2. International Accounting Differences 3. The Process of Harmonization 4. Economic Valuation Concepts 5. Current Entry Value 6. Current Exit Value and Mixed Values 7. Current Purchasing Power Accounting 8. Accounting Theory and Conceptual Frameworks 9. Structure of Published Financial Statements 10. Basics of Interpretation of Financial Statements 11. Additional Disclosure Statements PART II: ANNUAL FINANCIAL STATEMENTS 12. Fixed (non-current) Tangible Assets 13. Intangible Assets 14. Impairment and Disposal of Assets 15. Leases 16. Inventories and Construction...



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