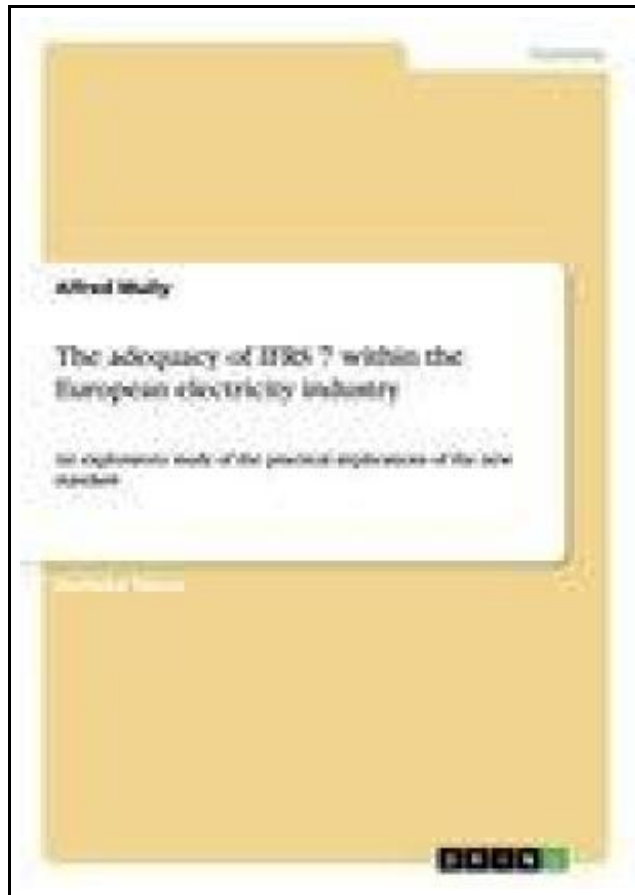


The adequacy of IFRS 7 within the European electricity industry



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Reviews

Basically no words to clarify. Of course, it is perform, still an amazing and interesting literature. Its been printed in an exceptionally basic way which is only soon after i finished reading through this ebook where actually altered me, change the way i really believe.

(Newton Runolfsson)

THE ADEQUACY OF IFRS 7 WITHIN THE EUROPEAN ELECTRICITY INDUSTRY

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GRIN Verlag Feb 2014, 2014. Taschenbuch. Book Condition: Neu. 210x148x5 mm. This item is printed on demand - Print on Demand Neuware - Bachelor Thesis from the year 2008 in the subject Business economics - Business Management, Corporate Governance, grade: A, University of Amsterdam, course: Bachelor of Science in Accounting & Control, language: English, abstract: This paper investigates the adequacy of IFRS 7 by measuring companies' compliance and extent of disclosure. Adequacy is defined as: to what extent does the standard achieves its objective, which is, to require entities to disclose certain information associated with the use of financial instruments. For this purpose, the annual reports of 21 European electricity companies with fiscal years ending December 31, 2007 have been examined. The author constructed an unweighted disclosure index of 103 items, based on the IFRS 7 requirements, for quantifying the extent of disclosure. The results suggest that the sample companies varied in disclosure levels. Certain required disclosures were sometimes not provided. For instance, the majority of the sample companies provided quantitative disclosures of market risk; however the market risk measurement models are insufficiently explained. The limitations inherent to the models used were usually not discussed. Further, the results show that electricity companies were not keen on providing additional disclosures. This study also seeks to find associations between the extent of disclosure and some corporate characteristics of which statistical relationships were found in prior literature, such as corporate size, listing status, profitability, leverage and auditor size. However, this ended up without any significant findings. This is likely due to the sample size which is inappropriate for statistical testing. Finally, the paper concludes that the shortcomings in disclosure call for regulation. It is expected that, if no regulation were in place, little would be disclosed with respect to risk associated with the...



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