

Segment reporting

Tax Management Inc. - Business Segment Reporting Definition



Description: -

Disclosure in accounting

Line of business reporting, Segment reporting

Accounting policy & practice portfolios -- 5119

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Interim reporting definition — Accounting Tools

We hope you like the work that has been done, and if you have any suggestions, your feedback is highly valuable.

Segment disclosures

Account Receivable Graph For the total amount owed by my customers, what proportion of that amount is overdue? Sales by Ship to Address What are the sales by ship to address, broken down by transaction? When businesses engage in disparate activities with varying demand and cost characteristics, the information content of financial statement is likely to be enhanced when the results of each activity are separately reported. Subscriptions will be charged to your credit card through your account. Customer Contact List What is the contact information and current balance of each customer? What items do I need to order for each site? Baldwin has found that security analysts are able to make more accurate earnings projections after access to segmented data and therefore concluded that segmented or line-of-business reporting would benefit users.

Segment Reporting

A reporting company has to incur costs in developing, preparing and providing segment information to external users which may be too high. A business segment or geographical segment should be identified as a reportable segment if: a Its revenue from sales to external customers and from transactions with other segments is 10 per cent or more of the total revenue, external and internal, of all segments; or b Its segment result, whether profit or loss, is 10 per cent or more of: i The combined result of all segments in profit, or ii The combined result of all segments in loss, whichever is greater in absolute amount; or c its segment assets are 10 percent or more of the total assets of all segments.

Impacts of segment disclosures in deals and beyond: PwC

It is true that it is difficult rather impossible to know precisely the capacity of individual users to analyse information.

Segment Reporting: Introduction and Guidelines

The definition allows geographical segments to be based on either: a The location of production or service facilities and other assets of an enterprise; or b The location of its customers. These reports are by a company's , rather than undergoing a complete which would be impractical,

given the rapidity with which these reports are released to the public. Secondly, for all practical purposes, the type of diversification of significance for financial reporting purposes can be viewed as industry diversification.

Accounting Standard 17 (AS 17): Segment Reporting

Time by Job Detail How much time did my company spend on each aspect of each job? Backup can only occur if Intuit Data Protect is correctly set up by user and should only be set up on a single computer.

Business Segment Reporting Definition

Some require more assets while others require less. In a note to the financial statements, however, the registrant must reconcile key segment amounts to the corresponding items reported in the consolidated financial statements. A fundamental problem concerns the evaluation of costs and benefits especially where social objectives inevitably intrude.

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