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your one stop resource for understanding current international financial reporting standards as the international accounting standards board iasb continues towards its goal of a set of high quality financial reporting standards and makes significant strides in achieving global convergence of accounting standards worldwide international financial reporting standards ifrs continue to be important to the accounting world wiley ifrs 2014 provides the necessary tools for understanding the iasb standards and offers practical guidance and expertise on how to use and implement them

contributions to international accounting aims to address a vital gap in research by focusing on providing relevant and timely studies on international financial reporting standards implementation for local and international policymakers

this compact book contains all the official international financial reporting standards ifrs international accounting standards ias and interpretations sics ifrics approved by the eu and thus mandatory for companies operating in capital markets the standards are listed synoptically in english and german allowing a comparison with the english original which is important in questions of interpretation a handy reference for accountants tax advisors ifrs consultants and companies applying ifrs can only be sold within the eu

accounting has often been described as the language of business as the increasing competition of overseas markets begins to affect even the smallest local companies many more business professionals must become fluent in accounting principles and practice standardization of financial reporting and accounting in latin american countries highlights the recent move to international financial reporting standards ifrs and addresses some of the concerns raised due to cultural differences and the level of enforcement of these standards in separate countries describing the evolution of both financial and managerial accounting due to the adoption of ifrs this book is an essential reference source for both students and seasoned professionals in the fields of accounting finance and related management fields especially those with an international emphasis

this technical note presents an update on banking sector supervision core principles implementation in bosnia and herzegovina the system of banking supervision oversight has significantly improved since the last review in 2006 but shortcomings remain both supervisory authorities have made progress in enhancing the regulatory framework and supervisory processes since the 2006 financial sector assessment program the banking agencies are in the process of preparing a new law on banks that should address deficiencies in the supervisory powers resolution tools and consolidated supervision comprehensive regulations on risk management have been drafted that will address remaining deficiencies that are highlighted in this assessment

the routledge companion to the professions and professionalism is a state of the art reference work which maps out the current

developments and debates around the sociology of the professions and how they relate to management and organizations supported by an international contributor team specializing in the disciplines of organizational studies and sociology the collection provides extensive coverage of this field of research it brings together the core concepts and issues and has chapters on all the key aspects of professions in both the public and private sectors including issues of governance and regulation the volume closes with a set of international case studies which provide valuable practical insights into the subject this companion will be an indispensable reference source for students scholars and educators within the social sciences especially within management organizational studies and sociology it will also be highly relevant for those working and studying in the area of professional education

in spite of the day to day relevance of business communication it remains underrepresented in standard handbooks and textbooks on applied linguistics the present volume introduces readers to a wide variety of linguistic studies of business communication ranging from traditional lsp approaches to contemporary discourse based work and from the micro level of lexical choice to macro level questions of language policy and culture

among banking industries and insurance and security sectors systemic risk and information uncertainty can generate negative consequences by developing solutions to address such issues financial regulation initiatives can be optimized value relevance of accounting information in capital markets is an essential reference source for the latest scholarly research on the importance of information asymmetries and uncertainties and their effects on the overall regulation of financial industries featuring extensive coverage on a wide range of perspectives such as financial reporting standards investor confidence and capital flows this publication is ideally designed for professionals accountants and academics seeking current research on the effects of the underlying elements in investing

written by pricewaterhousecoopers the manual of accounting ifrs 2014 pack is the definitive guide to international financial reporting standards ifrs for those reporting outside of the uk in north america this guide will be of relevance to canada which has adopted ifrs accounting standards but not to the us which uses us generally accepted accounting principles gaap published as a three volume set the manual of accounting ifrs 2014 pack provides practical guidance on the interpretation and application of all ifrss issued by the ifrs foundation and it contains practical worked examples and extracts from company reports as well as model ifrs financial statements which help to illustrate the explanations with input from over 100 members of the global accounting consulting services team it offers extensive insight based on pricewaterhousecoopers s ifrs experience around the world

this volume contains a review of the main developments in the area of accounting and reporting and also the proceedings of the 27th session

of the united nations conference on trade and development s unctad s intergovernmental working group of experts on international standards of accounting and reporting isar held in geneva the main agenda item of the 27th session of isar was a capacity building framework for high quality corporate reporting the study was conducted by examining the corporate governance disclosure requirements of relevant laws and stock exchange listing rules and comparing these with the isar benchmark of good practices identified in the 2006 unctad publication guidance on good practices in corporate governance disclosure

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