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Guide to Fair Value under IFRS

- **A complete guide to applying the complex valuation requirements of the IFRS**
- **Fully compliant with the Certified Valuation Analyst curriculum**
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- **Provides solutions to special problems such as employee share options and derivatives**
- **Discusses documentation required by auditors**
- **Offers tips and approaches to the preparation of proposals and documents useful for all steps of the valuation proceedings**

**Edited by
James P. Catty**

Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201

James P. Catty



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Wiley Guide to Fair Value Under IFRS James P. Catty, 2010-04-09 Your one indispensable guide to all the Fair Value requirements of IFRS A complete guide to the complex valuation requirements of IFRS this book includes chapters on theoretical and practical applications with extensive examples illustrating the required techniques for each application Appropriate for anyone involved professionally with finance managers accountants investors bankers instructors and students this guide draws on a stellar panel of expert contributors from fourteen countries who provide international coverage and insight into a diverse range of topics including Fair Value in implementing IFRS Market Approach Income Approach Capitalization and Discounting Methods Economic and Industry Conditions Cost of Capital Financial Statement Analyses Impairment Testing Intellectual Property Rights patents copyrights trademarks Projecting Financial Statements Liabilities Customer Relationships Share based Payment Plant and Equipment Guide to Fair Value Under IFRS is the first international valuation book of its kind Fully compliant with the Certified Valuation Analyst curriculum it provides detailed guidance as to how fair value is to be determined and fills numerous gaps in common understanding of IFRS requirements

The Professional's Guide to Fair Value James P. Catty, 2012-02-01 An all encompassing guide to the elements and basics of fair value With the important role fair value is playing in the creation of a converged set of global accounting standards demand for products in this category is growing spectacularly The elements and basics of fair value are covered including risk dealing with the SEC and details on legal responsibility In addition sample financial statements are included along with tables recommended applicable techniques and management checklists for those who are responsible for preparing and approving of financial statements Written by the Chairman and co CEO of the International Association of Consultants Valuators and Analysts IACVA Includes sample financial statements of both U S and foreign companies Appropriate for anyone involved professionally with finance managers accountants investors bankers instructors and students The Professional's Guide to Fair Value is a reliable reference on the ins and outs of fair value financial disclosure Fair Value Measurement Mark L. Zyla, 2012-10-23 FAIR VALUE MEASUREMENT Practical Guidance and Implementation Writing Fair Value Measurement was a monumental task fraught with controversy not only in the U S but also abroad Having coauthored a book with Mark as well as written one myself I was even more impressed that Mark was able to navigate these fair value minefields and produce a work that will be a tremendous help to accountants and non accountants alike If you are looking for a one stop book on fair value measurement this is it Neil J Beaton CPA ABV CFA ASA Managing Director Valuation Services Alvarez Chairman Management Board OIV Organismo Italiano di Valutazione Essential guidance on the fair value measurement process Now in a second edition Fair Value Measurement Practical Guidance and Implementation helps you succeed in understanding the fair value accounting rules that entities must follow The result is a resource that you can rely on to understand the importance of valuation and the concepts that define it In basic nontechnical language author Mark

Zyla presents practical direction for best practices of financial valuation as well as for understanding the many FASB pronouncements involving fair value An essential guide for auditors and valuation specialists Fair Value Measurement Practical Guidance and Implementation Second Edition brings you up to speed on what fair value really means

Mastering Fair Valuation Arif Ahmed (Accountant), Veena Hingarh, 2014-04-04 A comprehensive guide to real world IFRS 13 application Mastering Fair Valuation Approaches and Applications under IFRS is a comprehensive guide to IFRS 13 with expert guidance toward real world application Offering a detailed theoretical and practical grounding this guide is a must have reference for valuation professionals Coverage includes a complete background of the standard a discussion of challenges in its application the impact of unique industry features and implementation tips from the practitioner s perspective Illustrations and examples clarify complex topics step by step instructions help you get quickly up to speed and useful checklists enable you to start incorporating IFRS 13 in practice IFRS 13 Fair Value Measurement is one of the most debated accounting standards as it represents a major departure from historical cost based accounting The fair value hierarchy was designed to increase consistency and comparability by categorising inputs from high to low priority encompassing all points from quoted active market prices at the top to unobservable inputs at the bottom This book explains how the standard is applied and shows you how to work with and around common challenges Learn what has changed in IFRS 13 Measure fair value for different assets and liabilities Overcome major industry specific valuation issues Examine the computational framework of fair valuation Originally issued in May 2011 IFRS 13 became compulsory as of 2013 Mastering Fair Valuation tackles the practical aspects of valuation under the new standard giving practitioners the guidance and understanding they need to apply it effectively *Standards of Value* Jay E. Fishman, Shannon P. Pratt, William J. Morrison, 2006-10-25 A must read for appraisers accountants judges attorneys and appraisal users this insightful book addresses standards of value as applied in four distinct contexts estate and gift taxation shareholder dissent and oppression divorce and financial reporting Here practitioners will discover some of the intricacies of performing services in these venues and appraisers will find this book helpful in understanding why the practitioners are asking such questions **Valuation for Financial Reporting** Michael J. Mard, 2007 Valuation for Financial Reporting Intangible Assets Goodwill and Impairment Analysis SFAS 141 and 142 Second Edition educates valuation practitioners auditors and their clients on the new purchase accounting rules and practices including financial statement disclosure Valuation for Financial Reporting Michael J. Mard, James R. Hitchner, Steven D. Hyden, 2007 Valuation for Financial Reporting Intangible Assets Goodwill and Impairment Analysis SFAS 141 and 142 Second Edition educates valuation practitioners auditors and their clients on the new purchase accounting rules and practices including financial statement disclosure

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Table of Contents Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201

1. Understanding the eBook Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - The Rise of Digital Reading Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Advantages of eBooks Over Traditional Books
2. Identifying Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - User-Friendly Interface
4. Exploring eBook Recommendations from Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Personalized Recommendations
 - Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 User Reviews and Ratings
 - Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 and Bestseller Lists
5. Accessing Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 Free and Paid eBooks
 - Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 Public Domain eBooks
 - Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 eBook Subscription Services

- Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 Budget-Friendly Options
- 6. Navigating Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 eBook Formats
 - ePub, PDF, MOBI, and More
 - Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 Compatibility with Devices
 - Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Highlighting and Note-Taking Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Interactive Elements Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
- 8. Staying Engaged with Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
- 9. Balancing eBooks and Physical Books Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Setting Reading Goals Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Fact-Checking eBook Content of Wiley Guide To Fair Value Under Ifrs Author James P Catty May 201
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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