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**Edited by
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, 2012-01-10 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 **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 *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 Wiley IFRS 2008 Barry J. Epstein, Eva K. Jermakowicz, 2008-03-28 The one indispensable guide to IFRS compliance Wiley IFRS 2008 is the comprehensive source for guidance in applying IFRS to complex real world fact situations and is equally valuable for preparers auditors and users of financial reports To facilitate the reader s understanding the book includes both examples created to explain particular IFRS requirements and selections from actual published financial statements which have been copiously provided throughout illustrating all key concepts Barry J Epstein Chicago IL is a partner with Russell Novak Company LLP where he specializes in technical and litigation consultation on U S and international accounting and auditing matters and corporate governance Eva K Jermakowicz PhD CPA Nashville TN is a university professor and a leading consultant to international organizations and businesses She is a frequent speaker at international venues and has 25 years of teaching experience **Wiley IFRS** Abbas A. Mirza, Graham Holt, Liesel Knorr, 2011-03-16 A one stop resource for understanding and applying current International Financial Reporting Standards As the International Accounting Standards Board IASB makes rapid progress towards widespread acceptance and use of IFRS formerly named International Accounting Standards worldwide the need to understand these new standards increases Now fully revised and updated IFRS Practical Implementation Guide and Workbook Third Edition is the

straightforward handbook for understanding and adapting the IFRS standards This quick reference guide includes easy to understand IAS IFRS outlines explanations and practical insights that greatly facilitate understanding of the practical implementation issues involved in applying these complex standards Clearly explaining the IASB standards so that even first time adopters of IFRS will understand the complicated requirements the Third Edition presents Ten recently issued and revised IFRS standards including business combinations financial instruments and newly issued IFRS for SMEs New International Financial Reporting Interpretations Committee IFRIC projects Multiple choice questions with solutions and explanations to ensure thorough understanding of the complex IFRS IAS standards Case studies or problems with solutions illustrating the practical application of IFRS IAS Excerpts from published financial statements around the world Designed with the needs of the user in mind IFRS Practical Implementation Guide and Workbook Third Edition is an essential desktop reference for accountants and finance professionals as well as a thorough review guide for the IFRS IAS certification exam

Wiley IFRS 2013 Bruce Mackenzie,Danie Coetsee,Tapiwa Njikizana,Raymond Chamboko,Blaise Colyvas,Brandon Hanekom,2013-01-31 Your one stop resource for understanding current International Financial Reporting Standards with a free ePDF of the entire book 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 2013 provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them Covers the most recent International Financial Reporting Standards IFRS and IFRIC interpretations An indispensable guide to IFRS compliance Provides a complete explanation of all IFRS requirements coupled with copious illustrations of how to apply the rules in complex real world situations Written by a world class team of authors active in IFRS consulting training working with multinational listed companies public sector entities and SMEs Wiley IFRS 2013 is an indispensable guide to IFRS compliance And see inside the book for full details on how to download the entire book as a free ePDF for quick searching and checking on your computer wherever you are *WILEY Interpretation and Application of International Financial Reporting Standards 2010* Barry J. Epstein,Eva K. Jermakowicz,2010-02-05 Your one stop resource for understanding current International Financial Reporting Standards With widespread acceptance and use of the IASB standards around the globe the need to understand the IASB standards greatly increases Wiley IFRS 2010 provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them The Wiley IFRS 2010 Book and CD ROM set covers the most recent International Financial Reporting Standards IFRS and IFRIC interpretations In addition it is an indispensable guide to IFRS compliance Detailed coverage of all previously issued IAS and IFRS standards and Standing Interpretations Committee SIC and International Financial Reporting Interpretations Committee IFRIC Equally valuable for preparers auditors and users of financial reports Provides a complete

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Many of the national standards mandated by developing nations standard setters already were either closely based on the IFRS or were direct endorsements of the international standards now with the most highly developed nations rushing to embrace the IFRS there may soon be a truly worldwide set of financial reporting standards Wiley IFRS 2006 is the compact yet truly comprehensive reference guide that accountants and auditors can rely upon as they gain an understanding of the intricacies of financial reporting under the IFRS To facilitate this process Wiley IFRS 2006 contains many real world examples illustrative key financial reporting and disclosure issues a comprehensive disclosure checklist an updated detailed comparison between the IFRS and U S GAAP and a thorough explanation of the special requirements of first time adoption of IFRS reporting All IFRS and related pronouncements through IFRS 7 are covered in elaborate detail with interpretive guidance provided by seasoned practitioners with global experience in financial reporting The up to date and exhaustively edited 2006 edition contains coverage of important and complex new requirements such as IFRS 1 First Time Adoption of International Financial Reporting Standards IFRS 2 Share Based Payment IFRS 3 Business Combinations IFRS 4 Insurance Contracts IFRS 5 Noncurrent Assets Held for Sale and Discontinued Operations IFRS 6 Exploration for and Evaluation of Mineral Resources IFRS 7 Financial Instruments Disclosures The 2006 edition continues detailed coverage of all previously issued IAS standards including the recently revised financial instruments and hedge accounting standards IAS 32 and IAS 39 New for 2006 is a comprehensive treatment of present value concepts and computations which are increasingly important given the ongoing incorporation of fair value into financial statement measurement requirements Many new illustrative examples have been added to all chapters Other complex areas receiving expansive coverage are IAS 2 Inventories IAS 17 Accounting for Leases IAS 18 Revenue IAS 19 Employee Benefits IAS 27 Consolidated and Separate Financial Statements IAS 30 Disclosures in the Financial Statements of Banks and Similar Financial Institutions IAS 36 Impairment of Assets IAS 38 Intangible Assets IAS 41 Agriculture

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