

# FINANCIAL

IFRS EDITION

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# **Financial Accounting Ifrs 2nd Edition**

**Professor Tan Liong Tong** 

## **Financial Accounting Ifrs 2nd Edition:**

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accounting standards impact the daily decisions of accounting professionals You ll discover how accounting theory explains why particular companies select particular accounting methods and predicts the attributes of firms by analyzing the accounting methods they employ The authors examine the latest empirical research relevant to theories of accounting and the uses of accounting information including the fundamental analysis model the efficient markets hypothesis the behavioral finance model the positive accounting theory model and more This latest edition robustly summarizes current disclosure requirements for various financial statement items and reviews the development and current state of accounting theory It also includes Discussions of the decline of the movement to adopt international accounting standards in the United States Coverage of the proposed IASB amendment to require reporting on ESG metrics Explorations of recent attempts to promote relevant and practical accounting research in academia Updated analysis exercises for real world financial statements Analysis of the differences between FASB and IASB accounting standards pertaining to fair value Coverage of the changes related to stock compensation contained in ASU 2021 04 and ASU 2018 07 **Intangible Values in Financial Accounting** and Reporting Stephan Grüber, 2014-07-18 Academics and practitioners argue that intangible values have become significant value drivers of today s economy Major production inputs no longer comprise of property plant and equipment but rather of brands knowledge and other technological innovation Based on this notion information on such phenomena is supposedly crucial for existing and potential capital providers in making decisions whether to allocate resources to a company This thesis examines the information use and needs of financial analysts with respect to intangible values The purpose is to shed light on the usefulness of such information from the perspective of one of the primary user groups of **IFRSs** Consolidated Financial Statements, International Edition Professor Tan Liong Tong, 2013-06-21 Advances in Accounting Behavioral Research Khondkar E. Karim, 2020-07-23 This n) nnn,nnn,nnn,nnn,2024-08-01 volume of Advances in Accounting Behavioral Research explores the most cutting edge research in behavioral accounting including chapters on recruitment organizational culture and fraud and angel investments among many more

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