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International Financial Reporting Standards (IFRS) are internationally-recognized financial reporting guidelines regulated by the International Accounting Standards Board (IASB) to ensure that uniformity exists in the global financial system. In addition to regulating financial reporting, the adoption of IRFS has been shown to impact the flow of foreign capital and trade. Economics and Political Implications of International Financial Reporting Standards focuses on the consequences and determinants of the adoption of the International Financial Reporting Standard (IFRS), which has remained a top issue in International Accounting. This timely publication brings to the forefront issues related to the political and economic influences and impacts of IFRS in addition to providing a platform for further research in this area. Policy makers, academics,

researchers, graduate-level students, and professionals across the fields of management, economics, finance, international relations, and political science will find this publication pertinent to furthering their understanding of financial reporting at the global level.

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Pocket Guide to IFRS Standards

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Improve the Effectiveness of your Product Control Function Effective Product Control is a detailed how-to guide covering everything you need to know about the function. Considered essential reading for: New controllers entering the profession Auditors and regulators reviewing product control Established controllers wanting a refresher on the latest skills and core controls within the industry. Encompassing both a technical skills primer and key insights into core controls used to mitigate major risks emanating from trading desks, you will get expert advice on practical topics such as: The key IFRS and U.S. GAAP accounting standards for a trading desk How to approach the pricing of a financial instrument Market risk and how is it quantified The controls necessary for a trading desk Rogue trading and how it can be detected Valuation adjustments and why they are necessary How the prices used to value a trading portfolio are independently verified The financial accounting entries used to record financial instruments in the balance sheet and profit & loss statement Financial reporting and how the results of a trading desk are presented How a new financial product can be introduced in a controlled manner Complete with a wealth of insightful graphs, illustrations and real-world examples to enliven the covered material, the dependable answers you need are in Effective Product Control.

International Convergence of Capital Measurement and Capital Standards

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This book is about dynamic capabilities (DCs) in the context of the 21st century, in which global challenges seem to come from different quadrants. For instance, an environmental threat to the planet's sustainability, or technological advancements disrupting the traditional value chains call for new business models accompanying societal trends. Although the usual approach in dealing with these business models is from a competitiveness perspective, the editors of this book avoid it as the approach seems reductive of what the organizations are required to be aware of and cope with in the modern world only to their organizational ecosystems. The book offers a compilation of studies on dynamic capabilities covering both cognitive and non-cognitive DCs, according to the managerial and leadership aspects of technological capabilities. Each chapter obeys a certain order, within a particular category of DCs, and their reading along

the book is telling a story, showing seminal DCs that a company cannot neglect in the current world. Their grouping also is structured in one way that one might be a preparatory reading for another. Researchers working on the dynamic capabilities approach will particularly benefit from the discussions provided within this book.

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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.

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