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Issuer Perspectives on Securitization Frank J. Fabozzi, 1999-05-15 Issuer Perspectives on Securitization provides insight into the basics of securitization as well as more advanced techniques such as nontraditional asset backed securities transactional due diligence and accounting rules and techniques Leading experts in the field detail all aspects of securitization including structuring efficient asset backed transactions rating structured securities technology issues in asset backed securities and the role of the trustee

Facts about FASB. Financial Accounting Standards Board, 1997

Double Accounting for Goodwill Martin Bloom, 2013-05-13 Goodwill sometimes purchased but often more significantly internally generated is the major constituent of the value of many listed companies Accounting aims to provide users of financial statements with useful information and more than fifty current International Financial Reporting Standards prescribe accounting disclosure requirements in minute detail However these Standards dismiss internally generated goodwill with a single brief provision that it is not to be brought to account at all The impairment regime now laid down for dealing with purchased goodwill contains severe flaws while previous methods have also been found to be unsatisfactory This book traces the history of the goodwill accounting controversy in detail and demonstrates that it has been a prime example of an issue conceived in a way that it is in principle unsolvable It explores the problem of recognising the importance of goodwill as a whole and finding a way of presenting meaningful information regarding it in the context of the financial statements The author's proposed solution builds upon research undertaken and uses a Market Capitalization Statement based on a modification of nineteenth century double accounting in a modern context Examples show that the proposed Market Capitalization Statement has the

potential to provide significant information not currently available from conventional financial statements which in turn are freed to present clearer information

Status Report - Financial Accounting Standards Board Financial Accounting Standards Board,1999 *Status Report* Financial Accounting Standards Board,1997 **BNA's Banking Report** ,2005

Annual Institute on Securities Regulation ,2010 **The Role of the Accounting Profession in Preventing Another Financial Crisis** United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs. Subcommittee on Securities, Insurance, and Investment,2011 Securities Regulation & Law Report ,2003 **BNA Pension & Benefits Reporter** ,2006 Derivatives ,1995 **International Accounting and Finance Handbook** Frederick D. S. Choi,1997-03-14 A useful reference guide that aides those who have international business and financial interests Provides an in depth look into the international dimensions of accounting reporting and control and finance It highlights major differences in accounting principles around the world Audit Committee Workshop ... ,2010 Accounting for Derivatives Raymond E. Perry,1997 With that statement writer and editor Raymond E Perry throws down the gauntlet A basic understanding of derivatives accounting is essential for maximizing your investment returns from these volatile instruments In Accounting for Derivatives Raymond Perry and other financial professionals explain every aspect of accounting for derivatives in today s exploding derivatives market Topics include Accurate determination of the fair value of derivatives Accounting for derivatives Making sense of the existing authoritative guidance for derivatives Federal Securities Law Reporter ,1941 Derivatives Report ,2001 **Miller Governmental GAAP Guide for State and Local Governments** ,2001 Advanced Securities Law Institute ,2010 *American Banker* ,2004

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