

Cases in Corporate Reporting 2e (WebPDF)

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About this Publication:

Cases in Corporate Reporting carries out an in-depth and extensive examination of the accounting treatment of transactions typically undertaken by large corporations preparing financial statements using International Financial Reporting Standards (IFRS). This is done using case studies explaining the details of the respective transactions using an interpretive text analysis.

The book is not a professional handbook containing only an outline of the provisions of the accounting standards and other corporate reporting guidelines.

It makes a practical contribution by examining the application of IFRS in a real world setting in a manner which is relevant for accounting practitioners, including technical accounting experts. The book also deals with the interconnections between technical accounting issues and the recently released International Integrated Reporting Framework. This is especially important as there is little research (aimed at technical accounting and corporate reporting experts) providing guidance on the application of integrated reporting frameworks.

The book also makes an important academic contribution. Most accounting research (in accredited accounting journals) deal with the development of accounting and accounting systems at a high level. There is little engagement with the technical details of accounting standards. In addition, the book is one of the first to demonstrate how principles from IFRS and select accounting research (in accredited accounting journals) are applied when developing accounting policies.

Of Interest and Benefit to:

Senior undergrad students, Masters and PhD students in corporate reporting, CAs in training and corporate reporting professionals.

The book is structured using a conventional case-study format where information is presented using detailed narrative, diagrams, pictures and financial statement extracts. (Details are modified to preserve confidentiality.) The discussion and analysis is presented in the form of case notes.

Teaching notes and solutions to the case studies are made available to prescribing institutions.