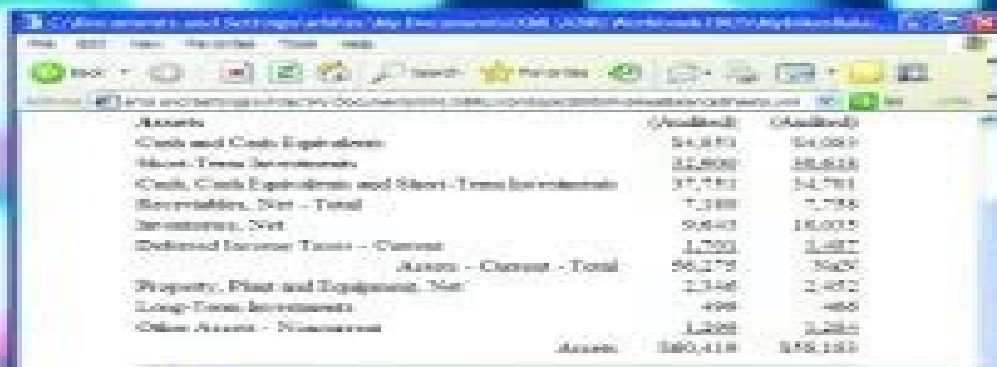


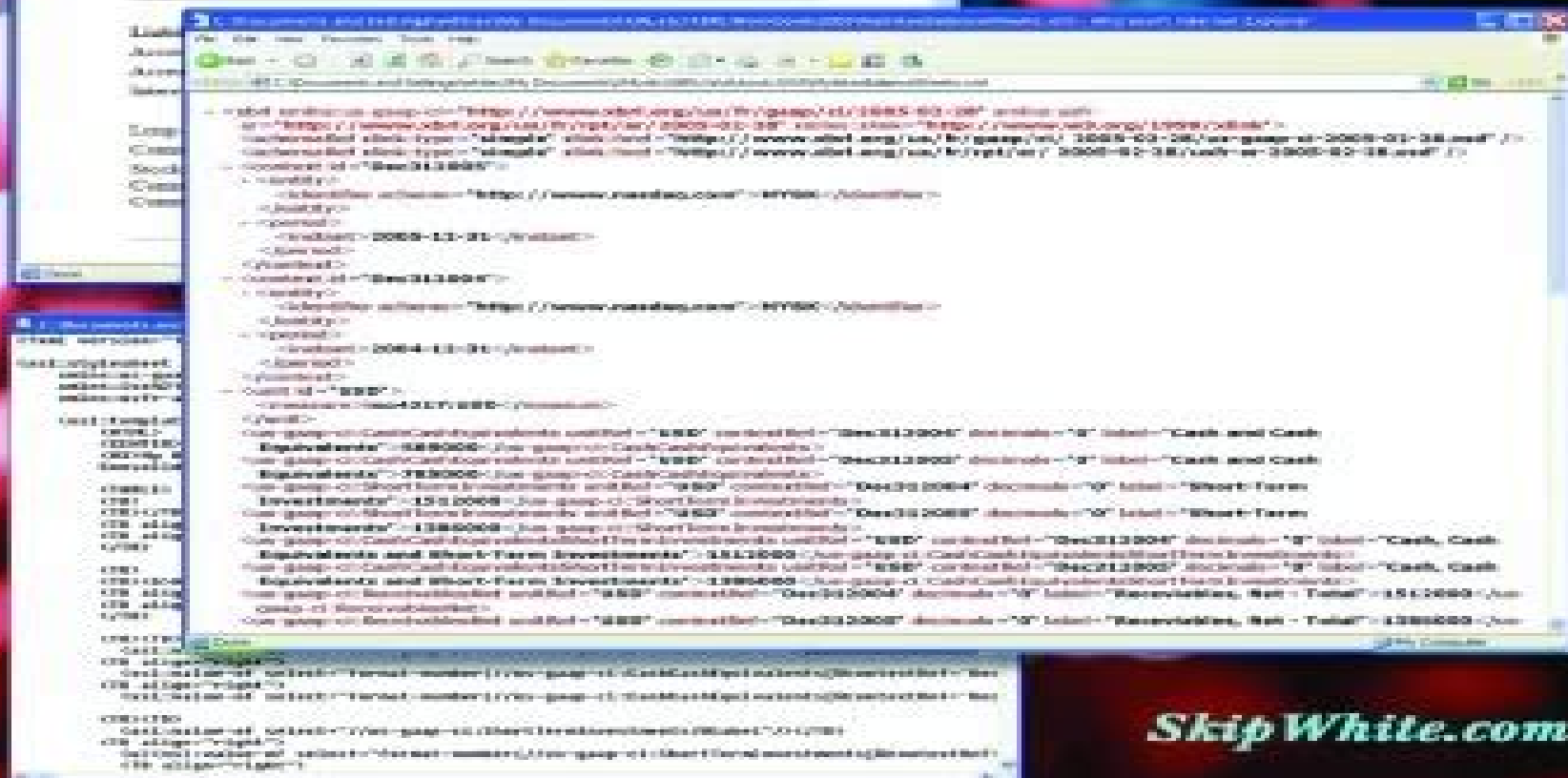
THE ACCOUNTANT'S GUIDE TO

XBRL

by
Clinton E. White, Jr.



Assets	Liabilities	Equity
Cash and Cash Equivalents	54,873	54,889
Short-Term Investments	32,808	32,824
Cash, Cash Equivalents and Short-Term Investments	87,681	87,713
Receivables, Net - Total	7,388	7,738
Investments, Net	9,643	16,032
Deferred Income Taxes - Current	1,703	1,687
Assets - Current - Total	96,213	113,970
Property, Plant and Equipment, Net	1,346	1,412
Long-Term Investments	498	460
Other Assets - Noncurrent	1,288	1,285
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how business reporting can be improved for example through the addition of non financial reporting examines the key issue of emerging technology in reporting under IFRS especially the use of XBRL and the obvious push for a new paradigm whereby object definitions tracking and valuation offer considerable benefits to the people who produce and rely upon business reports To complete the picture the authors examines other standards and cover important issues such as US GAAP convergence with IFRS and the important of International Valuation Standards IFRS and XBRL is the complete guide to the background current state and future of International Financial Reporting Standards The Routledge Companion to Accounting Communication Lisa Jack,Jane Davison,Russell Craig,2013-05-02 One of the prime purposes of accounting is to communicate and yet to date this fundamental aspect of the discipline has received relatively little attention The Routledge Companion to Accounting Communication represents the first collection of contributions to focus on the power of communication in accounting The chapters have a shared aim of addressing the misconception that accounting is a purely technical number based discipline by highlighting the use of narrative visual and technological methods to communicate accounting information The contents comprise a mixture of reflective overview stinging critique technological exposition clinical analysis and practical advice on topical areas of interest such as The miscommunication that preceded the global financial crisis The failure of sustainability reporting The development of XBRL How to cut clutter With an international coterie of contributors including a communication theorist a Big Four practitioner and accounting academics this volume provides an eclectic array of expert analysis and reflection The contributors reveal how accounting communications represent or misrepresent the financial affairs of entities thus presenting a state of the art assessment on each of the main facets of this important topic As such this book will be of interest to a wide range of readers including postgraduate students in management and accounting established researchers in the fields of both accounting and communications and accounting practitioners **Accounting Guide** AICPA,2019-01-14 An industry specific accounting guide for brokers and dealers The Accounting Guide Brokers and Dealers in Securities 2018 is provided by the American Institute of Certified Public Accountants It details specialized accounting and regulatory requirements for the broker dealer industry Detailed chapters provide comprehensive examinations of timely subjects For example the chapter on the securities industry covers discount brokers investment bankers government securities dealers clearing brokers and other professions Additional chapters cover regulatory consideration internal control accounting standards and financial statement considerations Broker dealers gain guidance in financial statement preparation while following the best practices and accounting principles outlined CPA Business Analysis and Reporting (BAR) Study Guide 2024 MUHAMMAD ZAIN,2024-04-24 Are you gearing up to tackle the CPA Business Analysis and Reporting BAR Exam Look no further than the 2024 edition of the Zain Academy s CPA BAR Study Guide This comprehensive resource comes packed with 914 meticulously curated study points each designed with a questioning mind approach that not only prepares you for the exam but ensures you excel at it on your very first attempt The

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