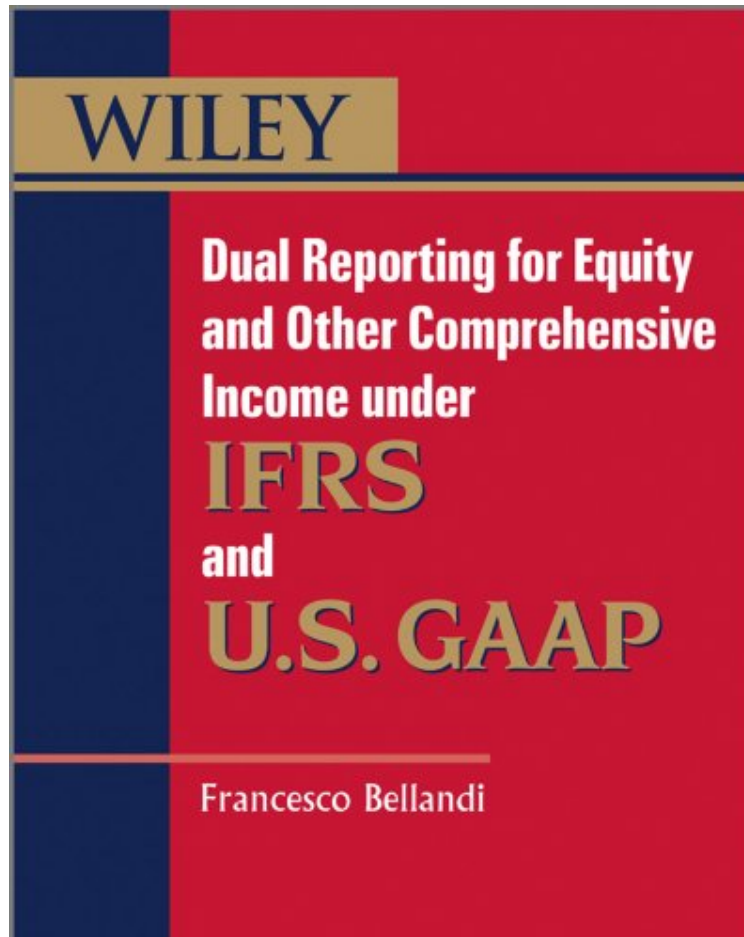


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## Dual Reporting for Equity and Other Comprehensive Income under IFRSs and U.S. GAAP (Wiley Regulatory Reporting)

Francesco Bellandi

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**Francesco Bellandi : Dual Reporting for Equity and Other Comprehensive Income under IFRSs and U.S. GAAP (Wiley Regulatory Reporting)** before purchasing it in order to gage whether or not it would be worth my time, and all praised Dual Reporting for Equity and Other Comprehensive Income under IFRSs and U.S. GAAP (Wiley Regulatory Reporting):

Under IFRS, U.S. GAAP, and the SEC rules and regulations, business enterprises must recognise measure and disclose information regarding equity items on the face of the statement of financial position, other specific statements, or in the notes to the financial statements. However, under both IFRS and U.S. GAAP there is no all-inclusive general standard on stockholdersrsquo; equity.nbsp; This book clarifies the process of reporting stockholdersrsquo; equity in a

manner which can be reconciled under all the relevant standards. "Not only has the author addressed the informational needs of the players in the accounting industry, he has also drawn, based on his vast experience, practical implications of reporting under both standards." —Noraini Mohd Nasir, *Journal of Financial Reporting and Accounting*

From the Back Cover: "an encyclopedic work by an author who gives executive seminars for CEOs on dual reporting under U.S. GAAP and IFRS." —Professor Stephen A. Zeff, Herbert S. Autrey Professor of Accounting, Jesse H. Jones Graduate School of Business, Rice University, Houston, Texas, and Book Editor, *The Accounting* "Not only has the author addressed the informational needs of the players in the accounting industry, he has also drawn, based on his vast experience, practical implications of reporting under both standards." —Noraini Mohd, *Journal of Financial Reporting and Accounting Under IFRS, U.S. GAAP, and the SEC rules and regulations*, business enterprises must recognize, measure and disclose information regarding equity items on the face of the statement of financial position, other specific statements, or in the notes to the financial statements. However, under both IFRS and U.S. GAAP there is no-inclusive general standards on stockholders' equity. In *Dual Reporting for Equity and Other Comprehensive Income under IFRS and U.S. GAAP*, Francesco Bellandi clarifies the process of reporting stockholders' equity in a manner which can be reconciled under the relevant standards. The book includes: A thorough analysis of the concepts of capital and reserves, retained earnings, additional paid-in capital, and other comprehensive income. A detailed explanation of the rules and alternatives and the mechanics of applying them. An examination of the SEC guidance on the topics treated. Samples of companies' annual reports to illustrate the formatting of the related statements. An analysis of the pros and cons of the respective standards, the purpose and rationale behind them, and how they can be reconciled. Examples of grey area and practical implementation issues, as well as the proposals currently under discussion to amend the relevant standards. Analysis of the major implications for companies and suggested planning points on how the relevant standards inform the resolution of issues that practitioners are likely to encounter. Discussion of the joint efforts of the FASB and the IASB to coverage domestic and international accounting standards. *Dual Reporting for Equity and Other Comprehensive Income under IFRS and U.S. GAAP* offers a complete solution to the reporting of equity and other comprehensive income under both sets of accounting rules. Additional materials, including summaries of the significant points of the Financial Statement Presentation Project, findings of the author's comparative studies, checklists, and illustrations of reporting under U.S. GAAP and IFRS can be found on the book's companion website at [www.wiley.com/go/Bellandi\\_Equity](http://www.wiley.com/go/Bellandi_Equity) About the Author Francesco Bellandi holds a Degree in Economics (summa cum laude), LUISS University; M.B.A., SDA Bocconi School of Business, Bocconi University; Diploma in International Financial Reporting from the ACCA (The Association Of Chartered Certified Accountants, UK); and the Diploma in Private Equity from the A.I.F.I. (Italy's private equity association). Francesco Bellandi, U.S. CPA (Certified Public Accountant) and Dottore Commercialista (Italian Chartered Accountant), is a practitioner in U.S. GAAP/IFRSs dual reporting. He is a member of the AICPA, the NYSSCPA (New York State Society of Certified Public Accountants), and the NYSSCPA's International Accounting Auditing Committee. He has served as a Board Director and Chief Financial Officer in Cobalt Waterline Group (2007–2008); Director Finance Administration in Alitalia Maintenance Systems (Alitalia – Lufthansa Technik) (2003–2005); Chief Financial Officer in Alitalia North America Mexico, New York (2001–2003); Director Business Planning Finance Performance SEMEA Southern Europe, Middle East, and Africa in Societe Internationale de Communications Aeronautiques (1999–2001); Manager Finance Administration/Shared Services, Reengineering Restructuring in Ernst Young (1997–1998); Financial Controller and Logistics Manager in Ericsson (1993–1997); Financial Analyst in IRI (Istituto per la Ricostruzione Industriale) (1988–1992). Francesco Bellandi also holds executive seminars for CFOs on U.S. GAAP/IFRSs dual reporting. He can be reached at [francesco\\_bellandi@yahoo.com](mailto:francesco_bellandi@yahoo.com) or [dualgaap.com](http://dualgaap.com), the website dedicated to U.S. GAAP/IFRSs Dual Reporting.