



Wiley Guide to Fair Value Under IFRS

James P. Catty

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Wiley Guide to Fair Value Under IFRS James P. Catty

Your one indispensable guide to all the Fair Value requirements of IFRS

A complete guide to the complex valuation requirements of IFRS, this book includes chapters on theoretical and practical applications, with extensive examples illustrating the required techniques for each application.

Appropriate for anyone involved professionally with finance—managers, accountants, investors, bankers, instructors, and students—this guide draws on a stellar panel of expert contributors from fourteen countries who provide international coverage and insight into a diverse range of topics, including:

- Fair Value in implementing IFRS
- Market Approach
- Income Approach—Capitalization and Discounting Methods
- Economic and Industry Conditions
- Cost of Capital
- Financial Statement Analyses
- Impairment Testing
- Intellectual Property Rights (patents, copyrights, trademarks)
- Projecting Financial Statements
- Liabilities
- Customer Relationships
- Share-based Payment
- Plant and Equipment

Guide to Fair Value Under IFRS is the first international valuation book of its kind. Fully compliant with the Certified Valuation Analyst curriculum, it provides detailed guidance as to how fair value is to be determined and fills numerous gaps in common understanding of IFRS requirements.

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