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The Greenhouse Gas Protocol

A Corporate Accounting and Reporting Standard

World Resources Inst **The mission of the Greenhouse gas protocol initiative (GHG protocol) is to develop and promote internationally accepted greenhouse gas (GHG) accounting and reportin standards through an open and inclusive process.**

Greenhouse Gas Protocol

Corporate Value Chain (Scope 3) Accounting and Reporting Standard : Supplement to the GHG Protocol Corporate Accounting and Reporting Standard

Corporate Financial Accounting and Reporting

Pearson Education **Corporate Financial Accounting and Reporting is a comprehensive accounting textbook directed at those using financial reports. Its aim is to help current and future managers gain a thorough understanding of companies' published reports and is unique in the fact that it covers all three years of a traditional financial accounting course. The text is divided into 3 parts: the first covers the foundations of accounting, the second part considers the components of financial statements in more depth and the third part explores how investors analyse financial statements. Recognising the increasingly international nature of accounting, this book provides full coverage of international accounting standards with the European Union's Company Law Directives providing its legal framework Corporate Financial Accounting and Reporting is designed for international MBA programmes and specialist postgraduate programmes in international business/finance in Europe. It can also be used in international business programmes at the undergraduate level.**

The Greenhouse Gas Protocol

The GHG Protocol for Project Accounting

World Resources Inst **Provides specific principles, concepts, and methods for quantifying and reporting GHG reductions from climate change mitigation projects. This report serves as a tool for determining the greenhouse gas emission reduction benefits of climate mitigation projects.**

Greenhouse Gas Protocol

Product Life Cycle Accounting and Reporting Standard

Accounting Standards And Corporate Accounting Practices (Vol I) (With Cd)

Eighth Edition of this practical commentary covers discussion on convergence, updated Indian Accounting Standards, Accounting Standards Interpretations, International Accounting Standards and International Financial Reporting Standards, US GAAP and Developments in Financial Risk Management. Highlights of New Topics covered in the Eighth Edition: VOLUME I * Global Convergence of Financial Reporting * Advances in Group Accounts * Elaborate discussion on Joint Ventures * Employee Benefits * Interim Financial Reporting * Segment Reporting vis-a-vis IFRS 8 * Comparative Disclosure Requirements VOLUME II * Detailed discussion on International Accounting Standards/Internal Financial Reporting Standards * US GAAP * Corporate Governance * SOX Requirements * Issues in Financial Risk Management and Risk Disclosures.

Evolution of Corporate Financial Reporting (RLE Accounting)

Routledge This book explores certain contemporary problems of accounting through the eyes and pens of historians. Many accounting problems are not new ones and it is therefore important to understand their history and development through the ages. This book places twentieth century studies in context and provides clues to possible solutions. The focus of this book is on companies and their financial reports and will be of use to students of economic and business history who wish to provide themselves with an accounting background in relation to the financial reports of companies they may be studying.

Towards International Standardization of Corporate Accounting and Reporting

Standard for Automatic Exchange of Financial Account Information in Tax Matters, Second Edition

OECD Publishing This publication contains the following four parts: A model Competent Authority Agreement (CAA) for the automatic exchange of CRS information; the Common Reporting Standard; the Commentaries on the CAA and the CRS; and the CRS XML Schema User Guide.

FRS 102

The Financial Reporting Standard Applicable in the UK and Republic of Ireland

Building Public Trust

The Future of Corporate Reporting

John Wiley & Sons Business reporting in a post-apocalypse global marketplace Clearly, now is the time for creating an effective business-reporting model appropriate for the markets of the twenty-first century. Rather than start from scratch after the Enron-Andersen fiasco, two leading consultants from PricewaterhouseCoopers present a plan that supplements the current model, one in which executives, accountants, analysts, investors, regulators, and other stakeholders can truly embrace the spirit of transparency. The Future of Corporate Reporting highlights the best practices for global financial reporting, explaining the concept of "performance auditing," which focuses on the real performance of the business as opposed to technical adherence to GAAS. Eccles and Masterson also discuss the pros and cons of GAAP v. IAS, present new approaches to reforming financial reporting, and outline a twenty-first-century model of accounting that will improve markets and benefit shareholders.

UNCTC Work on International Standards of Accounting and Reporting

Life Cycle Assessment

Principles, Practice and Prospects

CSIRO PUBLISHING Life Cycle Assessment (LCA) has developed in Australia over the last 20 years into a technique for systematically identifying the resource flows and environmental impacts associated with the provision of products and services. Interest in LCA has accelerated alongside growing demand to assess and reduce greenhouse gas emissions across different manufacturing and service sectors. Life Cycle Assessment focuses on the reflective practice of LCA, and provides critical insight into the technique and how it can be used as a problem-solving tool. It describes the distinctive strengths and limitations of LCA, with an emphasis on practice in Australia, as well as the application of LCA in waste management, the built environment, water and agriculture. Supported by examples and case studies, each chapter investigates contemporary challenges for environmental assessment and performance improvement in these key sectors. LCA methodologies are compared to the emerging climate change mitigation policy and practice techniques, and the uptake of 'quick' LCA and management tools are considered in the light of current and changing environmental agendas. The authors also debate the future prospects for LCA technique and applications.

Accounting and Reporting Standards for Corporate Financial Statements and Preceding Statements and Supplements

Towards International Standardization of Corporate Accounting and Reporting

New York : United Nations

Following the Money

The Enron Failure and the State of Corporate Disclosure

Brookings Institution Press A few years ago, Americans held out their systems of corporate governance and financial disclosure as models to be emulated by the rest of the world. But in late 2001 U.S. policymakers and corporate leaders found themselves facing the largest corporate accounting scandals in American history. The spectacular collapses of Enron and Worldcom—as well as the discovery of accounting irregularities at other large U.S. companies—seemed to call into question the efficacy of the entire system of corporate governance in the United States. In response, Congress quickly enacted a comprehensive package of reform measures in what has come to be known as the Sarbanes-Oxley Act. The New York Stock Exchange and the NASDAQ followed by making fundamental changes to their listing requirements. The private sector acted as well. Accounting firms—watching in horror as one of their largest, Arthur Andersen, collapsed after a criminal conviction for document shredding—tightened their auditing procedures. Stock analysts and ratings

agencies, hit hard by a series of disclosures about their failings, changed their practices as well. Will these reforms be enough? Are some counterproductive? Are other shortcomings in the disclosure system still in need of correction? These are among the questions that George Benston, Michael Bromwich, Robert E. Litan, and Alfred Wagenhofer address in *Following the Money*. While the authors agree that the U.S. system of corporate disclosure and governance is in need of change, they are concerned that policymakers may be overreacting in some areas and taking actions in others that may prove to be ineffective or even counterproductive. Using the Enron case as a point of departure, the authors argue that the major problem lies not in the accounting and auditing standards themselves, but in the system of enforcing those standards. Rather than attempting to craft a single set of accounting and reporting standards for all companies throughout the world, the authors advise policymakers to allow competition between the two major sets of standards: Generally Accepted Accounting Principles and International Financial Reporting Standards. The authors also believe that the corporate disclosure system needs to be updated to reflect changes in the underlying economy. In particular, they recommend new forms of disclosure for a variety of nonfinancial indicators to better enable investors and analysts to ascertain the source and nature of intangible assets. They also urge policymakers to exploit the advantages of the Internet by encouraging more frequent financial disclosures in a form that will make them more widely accessible and more easily used.

Accounting and Corporate Reporting

Today and Tomorrow

BoD - Books on Demand We have spent a great deal of time on the continued development of accounting and auditing standards, which are used as a primary component of corporate reporting, to reach today's financial reporting framework. However, is it possible to say that, currently, financial statements provide full and prompt disclosure? Or will they still be useful as a primary element with their current structures in corporate reporting? Undoubtedly, we are deeply concerned about these issues in recent times. This volume contains chapters to discuss the today's and tomorrow's accounting and corporate reporting phenomena in a comprehensive and multidimensional way. Therefore, this book is organized into six sections: "Achieving Sustainability through Corporate Reporting", "International Standardization", "Financial Reporting Quality", "Accounting Profession and Behavioral Aspects", "Public Sector Accounting and Reporting", and "Managerial Accounting".

An Introduction to Corporate Accounting Standards

International Corporate Reporting

Global and Diverse

Routledge This textbook provides a comprehensive overview of international corporate reporting which enhances students' understanding of diversity and convergence in the field. The authors discuss the institutional and cultural context in which international corporate reporting has developed over the years as well as the global reach of IFRS Standards from the IASB throughout and beyond the European Union, into interest groups and emerging economies. Other key elements explored throughout the book include assurance through auditing and corporate governance, narrative reporting, strategic and corporate social responsibility, group accounting, current accounting issues and taxation in corporate reports. Indicative research examples show how the methods used in research papers may be understood and applied. Case studies outline short projects based on corporate cases, with related links to material on corporate websites. Helpful and reliable sources of information and data are identified through hyperlinks to accessible websites. End-of-chapter questions encourage discussion of the main issues. Throughout there is a focus on accountability and the information needs of stakeholders. This new edition of a classic text is fully revised and updated in order to remain essential reading for students of international accounting and corporate reporting globally. The book will be an invaluable resource for postgraduate taught programmes and final-year undergraduate courses in accounting, finance and business studies.

IFRS, Fair Value and Corporate Governance

The Impact on Budgets, Balance Sheets and Management Accounts

Elsevier Written for managers and professionals in business and industry, this book helps the reader in: * Understanding what is and is not IFRS * Learning the complexities of IFRS implementation * Appreciating the contribution of IFRS to corporate governance The changeover from the mosaic of different heterogeneous national accounting standards to the International Financial Reporting Standards has not been easy. For many companies IFRS, and most particularly the concept of fair value in IAS 39, has amounted to a phase shift - which is prerequisite to achieving compliant financial reporting. The research conducted by Dr. Chorafas for this book, documented that the process of meeting IFRS requirements presents opportunities and challenges to all enterprises. As many companies have found out, abandoning the classical accruals accounting for marking-to-market their transactions and portfolio positions, has not been easy. The conversion process has affected several functions within the organization including balance sheets, P&L statements, auditing, risk control, information systems, and management accounting. This book is in made up of four parts: * Part One focuses on business competition, standards boards, corporate accounting, and IAS 39 * The theme of Part Two, is the implementation of IFRS, exemplified through case studies on task forces and practical applications * Part Three brings together IFRS and management accounting requirements, with emphasis on fair value. * Part Four addresses itself to the contribution IFRS can make to better corporate governance, and to rebuilding the balance sheet The book has many case studies based on actual experiences. These range from the implementation of IFRS directives such as hedge accounting, to developing practices of real-time balance sheets; the help provided by sophisticated accounting solutions help in stress testing; and a comprehensive definition of the role of the audit committee. * A clear and practical view of the complexities of IFRS implementation * Includes practical case studies from real-life companies going through the process * Pays particular attention to IAS 39 on Fair Value

Working 9 to 5 on Climate Change

An Office Guide

This guide is based on the experiences of the World Resources Institute with its carbon dioxide reduction commitment and should help other office-based organizations understand climate change and the practical steps they can take to measure and reduce their carbon dioxide emissions.

Worldwide Financial Reporting

The Development and Future of Accounting Standards

Oxford University Press International accounting standards tend to converge, as do auditing, enforcement and corporate governance, whereas trading of equity shares remains essentially national. The book provides a thorough analysis of what information investors really need, how financial accounting systems developed and their current requirements in major commercial countries, and examines current issues, particularly the benefits and costs a single or multiple accounting standards, the bases for accounting standards, and limitations to accounting disclosure in financial statements.

Accounting and Reporting Standards for Corporate Financial Statements and Preceding Statements and Supplements

Corporate governance based on business reporting in accordance with IAS/IFRS accounting

A critical analysis of what information IAS/IFRS accounting provides for a holistic business reporting and its usefulness for value based management

GRIN Verlag Bachelor Thesis from the year 2006 in the subject Business economics - Accounting and Taxes, grade: 1,7, University of Applied Sciences Essen, 127 entries in the bibliography, language: English, abstract: In recent years standard setting bodies as well as users such as capital markets have increased their demands for developing external reporting towards a HBR (HBR). Along with the requirement that listed companies located in Europe as of 1st January 2005 should prepare their consolidated financial statement in accordance with International Accounting Standards (IAS), more and more companies all over the world (freely or by obligation) are preparing and publishing their consolidated accounts applying International Financial Reporting Standards (IFRS). Using international accounting systems like IAS / IFRS with its central principle of "decision usefulness" makes it possible respectively obligatory to meet the information needs of a HBR by " ... reducing the information asymmetry between providers and recipients of capital ... ". "To be relevant to investors, creditors, and other for investment, credit and similar decision, [IAS / IFRS] accounting information must be capable of making difference in a decision by helping users to form predictions about the outcomes of past, present, and future events or to confirm correct expectations." By calling for "decision useful" information within IAS / IFRS accounting one could ask why the collected information is only used for external business reporting. With its holistic approach, business reporting and its underlying informative basis determined by the principles and rules from IAS / IFRS provides the opportunity to use it as an internal control system in order to support managerial decisions as well. Or, to see it from a different angle, if "decision useful" information to prepare IAS / IFRS consolidated accounts are already gathered, it is to be questioned how CG can use them within the decision-making processes. Hence, the main goal of this elaboration is to figure out to what degree and how CG can benefit from "decision useful" information that holistic business reporting in accordance with IAS / IFRS holds. Therefore the present thesis, as the title already suggests, primarily deals with the analysis of (1st) what information HBR on the basis of IAS / IFRS accounting provides and (2nd) to what extent information from holistic business reporting is useful for corporate governance. Finally, this thesis will draw a conclusion on the analysis whether CG can be based on holistic business reporting in accordance with IAS / IFRS accounting and summarize its new insights in the topics of CG and HBR.

The Routledge Companion to Accounting, Reporting and Regulation

Routledge Financial accounting, reporting and regulation is a vast subject area of huge global importance, with interest rising significantly in the light of the ongoing global financial crisis. The authors begin with a broad overview of the subject of accounting, setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting, which are expanded on in the second part of the book. This includes how to define the reporting entity, recognition and measurement of the elements of financial statements, fair values in financial reporting and the costs and benefits of disclosure. The third part assesses the interest, need and theories behind the accounting, reporting and regulation industry, while parts four and five look at the institutional, social and economic aspects; with issues such as accounting for environmental management and, accounting regulation and financial reporting in Islamic countries, both issues of ever increasing importance. This authoritative Companion presents a broad overview of the state of these disciplines today, and will provide a comprehensive reference source for students and academics involved in accounting, regulation and reporting.

Accounting Standards And Corporate Accounting Practices Vol. - Ii

Eighth Edition of this practical commentary covers discussion on convergence, updated Indian Accounting Standards, International Accounting Standards and Financial Reporting Standards, IFRIC/SIC Interpretations, FASB Standards, developments in corporate governance, audit and assurance, risk management norms and practices and business valuation techniques.

Cost Accounting: for B. Com course of Uttar Pradesh Universities

Pearson Education India

Political Standards

Corporate Interest, Ideology, and Leadership in the Shaping of Accounting Rules for the Market Economy

University of Chicago Press Assembling compelling and unprecedented evidence, "Political Standards: Accounting for Legitimacy" documents how in subtle ways the rules of corporate accounting a critical institution in modern market capitalism have been captured to benefit industrial corporations, financial firms, and audit firms. In what is perhaps the only independent overview of the accounting industry, Karthik Ramanna begins with a history of corporate accounting and an accessible explanation of how it works today, including the essential roles it plays in defining the fundamental notion of profitability, facilitating asset allocation, and ensuring the accountability of corporations and their managers. From the evidence, Ramanna shows how accounting rule-makers selectively co-opt conceptual arguments from academia and elsewhere to advance the views of the special-interest groups. From this, Ramanna moves on to develop more broadly a new type of regulatory challenge that of producing public policy in a thin political market. His argument is that accounting rules cannot be determined without the substantial expertise and experience of groups that by definition also have strong commercial interests in the outcome." Political Standards" concludes with an exploration of possible solutions to the problem in accounting and that of thin political markets in general, charting avenues for scholarship and practice. Certain to be an eye-opening account of a massive industry central to the modern business world, "Political Standards" will be an essential resource in understanding how the rules of the game business are set, whom they inevitably favor, and how they can be changed for the better of society."

Law, Corporate Governance and Accounting European Perspectives

Routledge The growing internationalization of markets, the relaxation of constraints on capital flows between countries, and the creation of different economic unions -- the European Union in particular -- initiated the flow of capital, goods, and services across national borders, growth and diffusion of shareholding, and increased merger activity among the world's largest stock exchanges. These changes have stimulated an interest in understanding developments in accounting and corporate governance in a newly qualitative way. Law, Corporate Governance, and Accounting sets out a framework for the analysis of institutional environments as the interconnected key tools of modern public corporations. Along with examining latest developments in the integrated formal structures for the formulation of international accounting principles, analyzing new accounting regulations and the extrapolating on the lessons that can be learned from the harmonization of accounting principles in Europe, this monograph provides the analyses of the convergence in both auditing and corporate governance as well as US perspective on IFRS adoption.

Accounting and Reporting Standards for Corporate Financial Statements

1957 Revision

Corporate Reporting Standards and Practices in Europe

A Critical Commentary on the EEC's Draft Fourth Directive on Published Company Accounts with Reference to the Institutional and Accounting Backgrounds of Member Countries

Institute of Chartered Accountants in England and Wales

The International Financial Reporting Standard (IFRS). Corporate Reporting Theory and Practice

GRIN Verlag Seminar paper from the year 2008 in the subject Business economics - Accounting and Taxes, grade: 1,0, University of the West of England, Bristol (Bristol Business School), course: Corporate Reporting Theory and Practice, language: English, abstract: In this report the International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities (SMEs) is presented. It identifies that this new standard is required due to mainly smaller, non-listed companies prevailing. These entities currently use diverse national accounting standards and thus are not comparable. However, because of SMEs' differing activities and stakeholders, existing IFRSs would not be appropriate so new standards are needed. The IFRSs for SMEs are based on initial, full IFRSs but were reduced, simplified and adjusted to reduce the reporting burden that many small companies would suffer. All companies addressed are not publicly accountable, provide general purpose statements and approximately contain 50 employees. Which firms in detail will apply to these new standards is finalised by national jurisdictions. Nonetheless, there can be found some disadvantages. E.g. immense simplifications can result in insufficiently explained standards that can hardly be employed adequately. Furthermore, four accounting events are revealed: goodwill impairment, cost method for associates, finance leases and research and development expenditures. All these show up differences compared to full IFRSs. The preparation of financial reports is facilitated and user interests are taken into consideration. However, alternatives can be suggested that perhaps are more appropriate for SMEs. Finally, it is concluded that the IFRS for SMEs are well developed including advantageous adjustments that try to satisfy SMEs' as well as their reports users' needs. However, it becomes apparent that some revisions could be necessary to consequently truthfully allow the vast amount of smaller companies become globally comparable.

Accounting and Reporting Standards for Corporate Financial Statements and Preceding Statements and Supplements

Accounting and Reporting Standards for Corporate Financial Statements and Preceding Statements and Preceding Statements and Supplements

Corporate Carbon and Climate Accounting

Springer This volume is devoted to management accounting approaches for analyzing business benefits and costs of climate change. It discusses future directions on carbon accounting, performance measurement and reporting as well as links between climate accounting and business processes, product and service development, supply chain innovation, economic successes and stakeholder relations. Companies are increasingly called on to contribute to combatting climate change and also face the challenges presented by climate-change related costs, risks and benefits. Risks can result from unpredictable weather conditions and government regulations, such as the EU emission trading system and new building codes. Climate change also offers numerous opportunities, such as energy efficiency innovations and carbon neutral products and production. Good management requires that carbon emissions are tracked and climate-related costs, risks and benefits are identified, measured and assessed. As such, research addressing corporate accounting frameworks and tools is of increasing importance when it comes to managing these carbon and climate-related issues.

Understanding IFRS Fundamentals

International Financial Reporting Standards

John Wiley & Sons A one-stop resource for understanding and applying current International Financial Reporting Standards The move to International Financial Reporting Standards (IFRS) is the single most important initiative in the financial reporting world, with more than 100 countries requiring or allowing the use of IFRS for the preparation of financial statements by publicly held companies. It is expected that by 2011, more than 150 countries will be converting to it. It's clear that IFRS is here to stay—get the expert advice you need to properly implement IFRS with *Understanding IFRS Fundamentals: International Financial Reporting Standards*. Filled with easy-to-follow examples and case studies, *Understanding IFRS Fundamentals: International Financial Reporting Standards* is your handy resource to all things IFRS, presenting: Authoritative advice and simple explanations of IFRS standards Topical arrangement of issues of common interest to financial statement preparers and users Extracts from published financial statements illustrating practical implications for applying IFRS Guidance for finance professionals in more than 100 countries that have either adopted or adapted to IFRS Simple explanations of complex standards A practical reference with the answers to your issues of interest, *Understanding IFRS Fundamentals: International Financial Reporting Standards* serves as an essential resource for when you need information in a hurry. Stay on track and focused with the straightforward guidance in *Understanding IFRS Fundamentals: International Financial Reporting Standards*.

The Handbook of Carbon Accounting

Routledge Carbon Accounting is a vital tool in enabling organisations to measure and report on their greenhouse gas emissions. As the need to respond to the causes and impacts of climate change becomes increasingly urgent, emissions calculations and inventories are a vital first step towards mastering climatic risk. The Handbook of Carbon Accounting offers an accessible and comprehensive presentation of the discipline. The book examines the different methods or instruments implemented by countries and companies - such as carbon taxation, carbon markets and voluntary offsetting - while revealing how these stem not simply from the aim of reducing emissions for the lowest cost, but more as a compromise between divergent interests and individual world views. It also explores the historical context of the emergence of carbon accounting, assessing its evolution since the Rio Conference in 1992 and the signing of the Kyoto Protocol in 1997, to the latest Conference of Parties in 2015 in Paris. The book concludes with a very practical guide to calculate, reduce, offset and disclose your carbon footprint. Like other management tools, carbon accounting may not be an exact science, but its contribution has never been more important. The Handbook of Carbon Accounting is a vital educational resource that will help readers - including those with no prior knowledge of the field - to understand carbon flows and stocks and to take action. It forms part of a movement that heralds the start of a new economic era in which the search for prosperity can live in harmony with the environment.

The Impact Of IFRS Adoption On Accounting Quality

A Global Comparative Analysis with Kenyan Listed Companies

LAP Lambert Academic Publishing This book contributes to the debates on the impact of the adoption of International Financial Reporting Standards (IFRS) on accounting quality. It improves on previous quantitative methods and testing conditions to find out whether IFRS has improved the quality of accounting in addition to using qualitative methods to verify the findings. The study has applied data from Kenya, but the approach and analysis is global thus, making the book widely acceptable around the world. The apex of the book is the measurement of the impact that IFRS adoption has had on the accounting quality for companies listed in Kenya and how these compares with the rest of the world. The global comparative theme is consistent throughout the book. This book is relevant for post-graduate students, professional and corporate accounting professionals, regulators of financial markets, accounting institutes, standard setting bodies and researchers in the area of financial reporting.

Accounting and Reporting Standards for Corporate Financial Statements and Preciding Statements and Supplements

Corporate Governance Based on Business Reporting in Accordance with IAS/IFRS Accounting

GRIN Verlag Bachelor Thesis from the year 2006 in the subject Business economics - Accounting and Taxes, grade: 1,7, University of Applied Sciences Essen, language: English, abstract: In recent years standard setting bodies as well as users such as capital markets have increased their demands for developing external reporting towards a HBR (HBR). Along with the requirement that listed companies located in Europe as of 1st January 2005 should prepare their consolidated financial statement in accordance with International Accounting Standards (IAS), more and more companies all over the world (freely or by obligation) are preparing and publishing their consolidated accounts applying International Financial Reporting Standards (IFRS). Using international accounting systems like IAS / IFRS with its central principle of "decision usefulness" makes it possible respectively obligatory to meet the information needs of a HBR by " ... reducing the information asymmetry between providers and recipients of capital ... ". "To be relevant to investors, creditors, and other for investment, credit and similar decision, [IAS / IFRS] accounting information must be capable of making difference in a decision by helping users to form predictions about the outcomes of past, present, and future events or to confirm correct expectations." By calling for "decision useful" information within IAS / IFRS accounting one could ask why the collected information is only used for external business reporting. With its holistic approach, business reporting and its underlying informative basis determined by the principles and rules from IAS / IFRS provides the opportunity to use it as an internal control system in order to support managerial decisions as well. Or, to see it from a different angle, if "decision useful" information to prepare IAS / IFRS consolidated accounts are already gathered, it is to be questioned how CG can use them within the decision-making processes. Hence, the main goal of this elabor