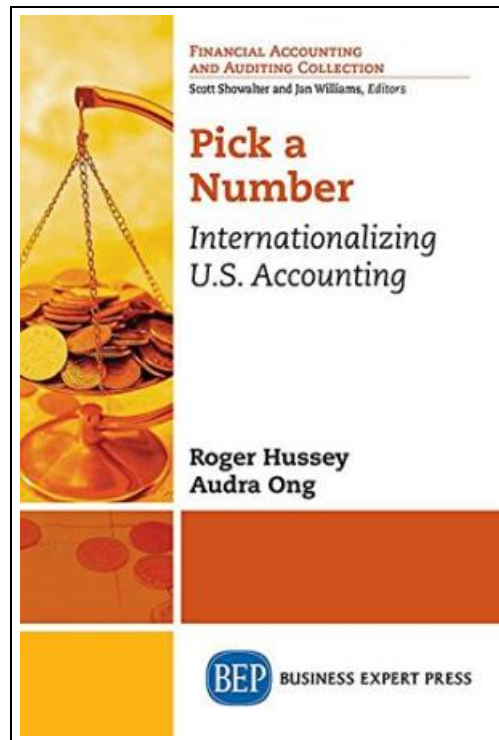


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Business Expert Press, United States, 2014. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. For many years, individual countries created their own rules and regulations for company financial accounting and reporting. As the world became more global, problems began to arise. A company could make a profit for the year if the rules in its own country were applied, but this could turn into a loss if another country's rules were used. To prevent this confusing and misleading state of affairs, standards were issued by the International Accounting Standards Board (IASB). Since 2002, the standard setter in the United States, the Financial Accounting Standards Board (FASB), has been actively engaged with the IASB in attempting to converge U.S. regulations with international accounting standards. This book describes: - The process for setting accounting regulations in the United States - Attempts to establish international standards and the barriers confronted - U.S. involvement in international activities through a process known as convergence - Differences that have halted convergence and the U.S. strategy - Frauds and questionable activities and describes the FASB's efforts to ensure that financial statements do not mislead their users.

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