



### Fair Value in Accounting

From Theory to Practice

By *Shlomi Shuv and Yevgeni Ostrovsky*

**Pub Date:** 17 May 2022

**Binding:** Hardback

**Price:** £80.00 / \$125.00

**ISBN:** 9781839984198

**Extent:** 224 pages

**Size:** 153 x 229 mm /  
6 x 9 inches

**BISAC CATEGORY:** BUSINESS & ECONOMICS /  
Accounting / General BUSINESS & ECONOMICS /  
Accounting / Financial, BUSINESS & ECONOMICS /  
Accounting / Standards (GAAP, IFRS, etc.)

**BISAC CODE:** BUS001000

**BIC CODE:** KFCR

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### A complete handbook for fair value measurement (IFRS & US GAAP).

A complete handbook for fair value measurement (IFRS & US GAAP). The book combines professional accounting literature, standards and practice into a single well-rounded and user-friendly resource.

*Fair Value Accounting: From Theory to Practice* is a comprehensive guide to fair value measurement – one of the foundations of modern-day accounting. Fair value measurement is extremely important since it touches upon both accounting and finance. Many items in the financial statements are measured at fair value, e.g. financial instruments, items acquired in business combinations and, under IFRS, investment property. In addition, fair value is used extensively as a valuation base by corporate finance and valuation specialists. The book gradually unfolds the full theoretical framework for measuring fair value for accounting purposes, while providing clear, hands-on implementation guidelines. It includes concise and informative explanations, focusing on the theoretical and practical issues arising from the relevant accounting standards and using illustrative examples and further analysis.

### Readership

Auditors and financial managers, as well as appraisers and preparers of valuations.

### About the Author(s) / Editor(s)

Shlomi Shuv is the owner of IFRS Consulting Ltd. and Head of the Accounting Program and Vice Dean of the Arison School of Business at the Interdisciplinary Center Herzliya.

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