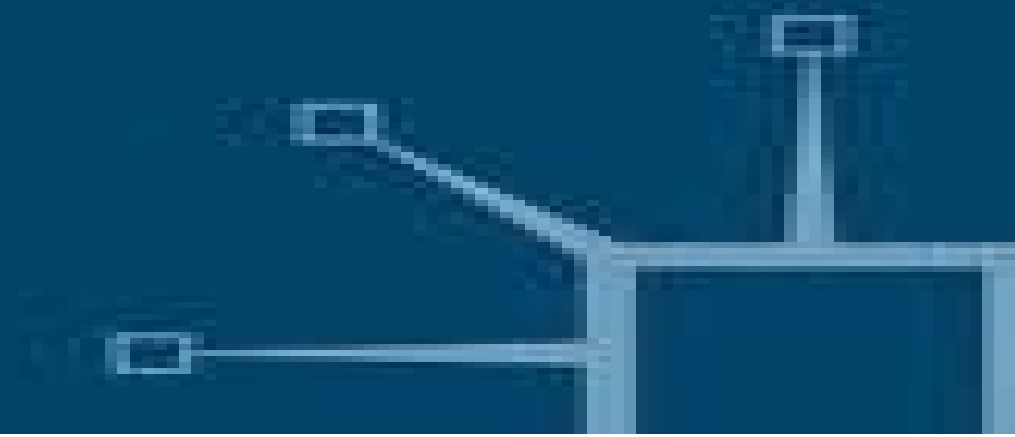


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Accounting Regulation In Europe Hc

**Eilís Ferran, Elizabeth Howell, Felix
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Accounting Regulation In Europe Hc:

Comparative Studies in Accounting Regulation in Europe John Flower, Chris Lefebvre, 1997 **HC 219-ii - European Scrutiny Commission Second Report of 2014-15** Great Britain: Parliament: House of Commons: European Scrutiny Committee, 2014-06-20 **Principles of Corporate Finance Law** Eilís Ferran, Elizabeth Howell, Felix Steffek, 2023-09-21

Corporate finance theory seeks to understand how incorporated firms address the financial constraints that affect their investment decisions. This is achieved by using varied financial instruments that seek to give holders different claims on the firm's assets. Recent scholarship in this area has highlighted the critical importance of the legal environment in explaining the choices that companies make about their capital structure. This book combines company law, capital markets law and aspects of commercial and insolvency law to give readers a detailed understanding of the legal and regulatory issues relating to corporate finance. Informed by insights from theoretical and empirical work, the book examines from a legal perspective the key elements of corporate financing structures and capital markets in the UK. The authors' practical experience of transactions and regulatory issues ensures that thorough scholarly inquiry and critical reflection are complemented by an assured understanding of the interface between legal principles and rules as they are documented and in their actual operation. Key developments covered in this third edition include the post-Brexit adaptation of UK company law and capital market regulation, important new cases on parent company liability in tort, creditor-facing duties of directors, issuer and director liability for misleading statements to the market, alternatives to public market financing and recent changes in the practice of debt finance such as the emergence of non-bank lenders.

ECIC2011-Proceedings of the 3rd European Conference on Intellectual Capital Geoff Turner, 2011-04-18. These proceedings represent the work of presenters at the 3rd European Conference on Intellectual Capital (ECIC 2011). The Conference is hosted this year by the University of Nicosia in Cyprus. The Conference Chair is Geoff Turner from the University of Nicosia and the Programme Chair is Clemente Minonne from the School of Management and Law, Zurich University of Applied Sciences, Winterthur, Switzerland. The opening keynote address is given by John Girard from Minot State University in the USA. John will address the question: Social Knowledge: Are we ready for the future? The second day of the conference will be opened by Ludo Pyis from AREOPA in Belgium, who will consider Intellectual Capital Accounting: how to measure the unmeasurable. We also look forward to a Knowledge Cafe on the topic of: What intellectual capital ideas and developments do you expect to live and see facilitated by Helen Paige from The Paige Group, South Australia.

Corporate Tax Base in the Light of the IAS/IFRS and EU Directive 2013/34: A Comparative Approach Mario Grandinetti, 2016-06-17. The recent relaunch of the European Commission's Common Consolidated Corporate Tax Base (CCCTB) project promises a sorely needed leap forward in the harmonization of the rules by which companies calculate their taxable profits. In particular, the initiative hopes to remedy the severe barrier to cross-border business caused by the 'Tower of Babel' by which companies' tax bases are

determined under national law This thorough analysis and commentary covers the influence of accounting rules on tax considering both generally accepted standards international accounting standards IAS and international financial reporting standards IFRS and EU Directive 2013/34 Three introductory chapters usher in detailed comparative overviews of the effect of these rules on taxation in nine EU Member States as well as in two other major EU trading partners the United States and Brazil Fully explaining the remarkable recent improvement in the comparability of accounts that represent favourable preconditions for creating a single market for financial services within the EU this book covers every relevant detail including the following and much more criterion of evaluation of alternative fixed assets based on revaluated amounts criterion based on fair value provisions applicable to income statements notes reports and financial statements rules applicable to the publication of documents transparency in payments to governments dispositions on exemptions hierarchy of general provisions and principles balance sheet and profit and loss account simplifications for small and medium sized enterprises SMEs system of creditors protection and protection of investors interests This book is a peerless explication of the taxation choices granted to Member States under IAS IFRS and EU Directive 2013/34 and how they will be affected by ongoing Commission initiatives Because relevant timely reliable and comparable information assumes a leading role in protecting the interests of investors creditors and other stakeholders as well as in ensuring that all operators act on a level playing field under equal conditions the analysis presented here is of immeasurable value to lawyers business persons and officials concerned with taxation not only in Europe but anywhere within the reach of international trade

Regulation of the EU Financial Markets Dann Busch, 2017

Global Administrative Law and EU Administrative Law Edoardo Chiti, Bernardo Giorgio Mattarella, 2011-07-03 This book seeks to enrich and refine global administrative law and EU administrative law analytical tools by examining their manifold relations Its aim is to begin to explore the complex reality of the interactions between EU administrative law and global administrative law to provide a preliminary map of such legal and institutional reality and to review it The book is the first attempt to analyze a dense area of new legal issues The first part of the book contains core elements of a general theory of the relationships between global and EU administrative law comparative inquiries exchanges of legal principles and developing linkages The second part is devoted to special regulatory regimes in which global and European law coexist though not always peacefully Several sectors are considered cultural heritage medicines climate change antitrust accounting and auditing banking supervision and public procurement

Accounting in Central and Eastern Europe Catalin Albu, Razvan Mustapa, 2013-12-05 This volume examines the accounting issues within Central and Eastern Europe looking back to the fall of communism 1980s 90s and its effect on the countries accounting and business models

Legal Remedies in European Tax Law Pasquale Pistone, Group for Research on European International Taxation, 2009 Until now the topic of legal remedies in European direct tax law has been significantly underexposed within the academic tax community This book aims at filling this gap by providing the typical approaches to

European tax law with a general vision on European law and puts together theory and practice but also includes contributions on selected relevant issues arising in the protection of taxpayers rights The Political Economy of Corporation Tax John Snape, 2011-12-09 Excellent technical writing on corporation tax abounds but it tends to be inaccessible to public lawyers political theorists and political economists Although recent years have seen not only an explosion in public law scholarship but also a reawakening of interest in interpretative political theory and political economy the potential of these perspectives to illuminate the corporation tax debate has remained unexplored In this important work John Snape seeks to reconcile these disparate strands of scholarship and to contribute to a new way of understanding and conceptualising the reform of the law relating to corporate taxation Drawing on important developments in public law scholarship the study combines elements of political theory and political economy It advances a new interpretation of corporation tax law as an instrument of rule through the maximisation of a nation s economic potential Snape shows how corporate taxation belongs at the centre of any discussion of economic globalisation not only because of the potential of national tax systems to influence inward investment decisions but also because of the potential of those decisions to shape the public interest that those tax systems might embody Following public law and politics models the book looks afresh at the impact of Britain s political institutions of the processes of its representative government and of the theory that moulds and orders the values that the corporation tax code contains This is a timely exploration of cutting edge issues of public policy

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