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Agric. Econ. – Czech

J. Ryska, A. Valder

Fair value in financial accounting

Agric. Econ. – Czech, 49 (2003): 526-532

By progression of the expanding use of the International Accounting Standards, fair value is being pushed ahead instead of standard historical costs. The extension of the International Accounting Standards for financial instruments and long-term assets leads to the publishing of real net income of the enterprise. The necessity to express the fair values of assets for accountancy places specialists

of this profession in a new position of professionals having a common language with investors. This trend started deepening when the International Valuation Standards Committee began to co-operate with the International Accounting Standards Committee more closely. This caused the harmonization of basic terms used for valuation of property.

Keywords:

accounting, valuation, harmonization, standards, fair value, market value

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