

(Download) Convergence with Accounting Standards

## Convergence with Accounting Standards

*Gaberella Green*

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**Gaberella Green : Convergence with Accounting Standards** before purchasing it in order to gauge whether or not it would be worth my time, and all praised Convergence with Accounting Standards:

Project Report from the year 2012 in the subject Business economics - Accounting and Taxes, grade: 100, Argosy University, course: Contemporary Accounting Theory (B7630), language: English, abstract: The International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) set out to complete their ambitious goal of convergence before the year of 2015. The author provides an outline of these efforts, emphasizing the importance and ramifications of International Accounting Standards (IAS) as a means to globally improve quality and clarity of financial reporting across financial sectors. An extensive review of pertinent literature is given,

visualizing the two-pronged approach of converging global accounting standards while continuing to improve the US Generally Accepted Accounting Principles (US GAAP). As no significant agreement has been implemented since 2008, the main areas of interest to this date remain income tax, revenue recognition, leases, and financial instruments. The present work puts in perspective the roadmap by the Securities and Exchange Commission (SEC), whilst assigning pivotal roles in the harmonization process to Certified Public Accountants (CPAs) and Chief Financial Officers (CFOs). The author offers a conceptual framework and strategies for the successful completion of the convergence project, adding special emphasis on business mergers and taking a strong position on the active involvement of major players and stakeholders.

About the Author Dr. Gaberella Green earned her Doctor of Business Administration degree in Management and Accounting. She was first in her class for her field of study with a GPA of 4.0. She holds 36 Graduate credits in Accounting and 18 Graduate credits in Management. Her Dissertation focuses on women studies as *Women Who Knocked Holes Through The Glass Ceiling: A Phenomenological Study*. Her study offers conclusive findings and is a prime scholarly source. The author has several published works in her areas of study. She is a native of Charleston, SC and a single parent. Her mother was the late Minister and CEO Florence Davis Green who assisted the hungry in the local community. She is currently pursuing Fortune 500 CEOs through the IRB to shed further insight on the Glass Ceiling phenomenon.