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company activities and finance and accounting professionals are expected to "get it right." The purpose of this case study is to get students to think about the difficulties and challenges of revamping existing financial processes and procedures and alert them to areas where other

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Indeed, says Barth, it's almost an accident when historical-cost accounting practices actually correlate with a company's underlying value. "That's not a good way to run a profession." An award-winning scholar who also spent almost a decade on the International Accounting Standards Board, Barth says it's time to give serious consideration to a very different approach: "fair value ...

The Case for Fair Value Accounting | Stanford Graduate ...

Microsoft Accounting Case Solution. value. Notice also that the company's choice of conservative accounting policies has the effect of depressing the company's book value of equity. 2. What effect did Microsoft's software capitalization policy have on its financial statements? Ignore any potential tax effects. a.

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