

Fair Value Measurement: Practical Guidance and Implementation

By Mark L. Zyla



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FAIR VALUE MEASUREMENT

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"Writing Fair Value Measurement was a monumental task fraught with controversy not only in the U.S., but also abroad. Having coauthored a book with Mark as well as written one myself, I was even more impressed that Mark was able to navigate these fair value minefields and produce a work that will be a tremendous help to accountants and non-accountants alike. If you are looking for a 'one-stop' book on fair value measurement, this is it!"

—Neil J. Beaton, CPA/ABV, CFA, ASA, Managing Director, Valuation Services, Alvarez & Marsal

"In recent years, the FASB and the IASB have added many requirements for various assets and liabilities to be measured at fair value. In this book, Zyla clearly describes how to implement fair value measurement and how investors and creditors should interpret it. The crisp writing and illuminating analysis will help readers to grasp the essence of fair value accounting and to apply it wisely."

—J. Edward Ketz, Associate Professor of Accounting, Pennsylvania State University

"The focus of the book is on fair value measurement based on level 3 inputs. This is a critical area of valuations for financial reporting due to a false comfort given by routine application of evaluating models and assumptions without real possibilities of calibration. Mark Zyla offers an extraordinary help in understanding the reliability of the inputs and the outputs of the different methodologies and the inherent biases in each of them. The book is a precious support for better valuation both in U.S. GAAP and in IFRS fair value reporting."

—Mauro Bini, Full Professor of Corporate Finance, Bocconi University; Chairman, Management Board OIV (Organismo Italiano di Valutazione)

Essential guidance on the fair value measurement process

Now in a second edition, Fair Value Measurement: Practical Guidance and Implementation helps you succeed in understanding the fair value accounting rules that entities must follow. The result is a resource that you can rely on to understand the importance of valuation and the concepts that define it. In basic, nontechnical language, author Mark Zyla presents practical direction for best practices of financial valuation as well as for understanding the many FASB pronouncements involving fair value. An essential guide for auditors and valuation specialists, Fair Value Measurement: Practical Guidance and Implementation, Second Edition brings you up to speed on what fair value really means.



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Fair Value Measurement: Practical Guidance and Implementation By Mark L. Zyla Bibliography

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Editorial Review

Review

."..provides a hands-on guide for those involved in the fair value measurement process, whether it be financial executives preparing financial statements, valuation specialists assisting in the measurement, or management's outside auditors. The book provides the proper guidance which will alleviate much of the uncertainty in measuring fair value. It is a must for your library!" ("AICPA ABV e-Alert", March/April 2010)

"Financial planner Mark Zyla penned this guidebook for financial executives needing to understand the fair value accounting rules that corporations must follow. It is filled with best practices and explanations of Financial Accounting Standards Board pronouncements involving fair value so any executive can understand what fair value really means." ("The Alcalde", May/June 2010)

From the Inside Flap

In recent years, there has been an increasing trend toward the use of fair value accounting in financial reporting with several factors influencing this trend, including the growing economic importance of intellectual property, globalization, and investors' desires for more relevant and transparent financial statements. Be prepared with the definitive insights found in *Fair Value Measurement: Practical Guidance and Implementation*.

Now in a second edition, Fair Value Measurement: Practical Guidance and Implementation covers the best practices on measuring fair value in a business combination and how to subsequently test the value of these assets for impairment. This straightforward book offers foundational guidance for corporate management, valuation specialists, and auditors to understand the most recent developments in preparing financial statements using fair value measurement.

This new edition offers current case studies that familiarize readers with the ins and outs of fair value financial disclosure, filtering complicated concepts into easy-to-understand information. Here, author and valuation expert Mark Zyla offers a solid overview of:

- The history and evolution of fair value accounting
- Fair value measurement standards and concepts
- The nature of goodwill and intangible assets
- Impairment
- The cost approach, market approach, and income approach
- Advanced valuation methods for measuring the fair value of intangible assets
- Measuring the remaining useful life of intangible assets in financial reporting
- Fair value measurement for alternative investments
- Contingent consideration
- Auditing fair value measurement

Practical and comprehensive, *Fair Value Measurement, Second Edition* answers your fair value questions regarding the measurement process itself, the many new FASB pronouncements involving fair value, and the accounting and auditing requirements for fair value reporting.

From the Back Cover

Praise for "Fair Value Measurements: Practical Guidance and Implementation"

"Writing "Fair Value Measurements" was a monumental task fraught with controversy not only in the U.S. but also abroad. Having coauthored a book with Mark as well as written one myself, I was even more impressed that Mark was able to navigate these fair value minefields and produce a work that will be a tremendous help to accountants and non-accountants alike. If you are looking for a 'one-stop' book on fair value measurements, this is it!"

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A hands-on guide for financial executives needing to understand the fair value measurement process

In basic, nontechnical language, "Fair Value Measurements: Practical Guidance and Implementation" will help all financial executives and auditors succeed in understanding the fair value accounting rules that corporations must follow. The result is a resource that professionals can rely on to understand the importance of valuation and the concepts that define it.

Filled with practical direction for best practices of financial valuation as well as for understanding the many FASB pronouncements involving fair value, "Fair Value Measurements: Practical Guidance and Implementation" brings senior-level executives up to speed on what fair value really means.

Users Review

From reader reviews:

Barbara Figueroa:

Have you spare time for the day? What do you do when you have much more or little spare time? Yep, you can choose the suitable activity with regard to spend your time. Any person spent their spare time to take a walk, shopping, or went to the actual Mall. How about open or read a book entitled Fair Value Measurement: Practical Guidance and Implementation? Maybe it is to become best activity for you. You recognize beside you can spend your time along with your favorite's book, you can more intelligent than before. Do you agree with their opinion or you have different opinion?

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