

Application of Fair Value Accounting in an Emerging Market Algerian Case

Authors : Haouam Djemaa

Abstract : This study aimed to identify the possibility for applying fair value accounting by Algerian enterprises coted in capital maket (Algiers stock exchange). To achieve the objectives of this study, we made an interview with preparers of accounting information. The results document that enterprises are aware of fair value accounting in financial reporting because of its ability to provide useful accounting, but it depends on the availability of favorable circumstances for its application and this is what is missing in the Algerian environment.

Keywords : fair value, financial reporting, accounting information, valuation method

Conference Title : ICSR 2020 : International Conference on Scientific Research and Development

Conference Location : Chicago, United States

Conference Dates : December 12-13, 2020