

Application of Fair Value Accounting in an Emerging Market Algerian Case

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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

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