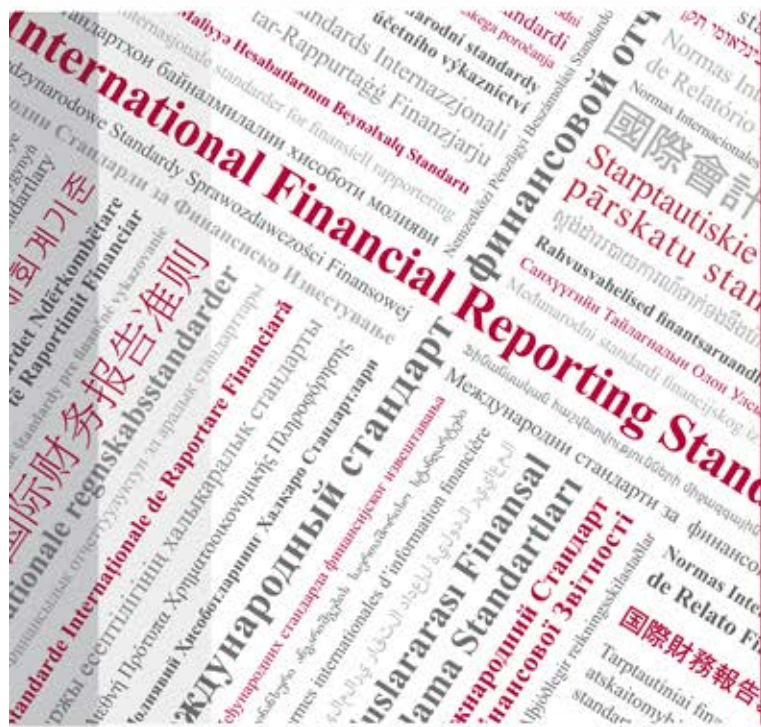


International Financial Reporting Standards



Unrealised Earning , Dividends and Reporting Aggressiveness: An Examination of Firms' Behaviour in the Era of Fair Value Accounting

The views expressed in this presentation are those of the presenter, not necessarily those of the IASB or IFRS Foundation.

- Higher Dividend payments from unrealised profits:
 - Definition of what is being considered as realised and unrealised
 - Regulatory considerations as the IASB does not set dividend distribution requirements
 - Asserts that such payments from unrealised profits leads to higher leverage
 - No unrealised gains or losses prior to adoption of IFRSs?

Earnings and Tax Management

- Leads to earnings and tax management:
 - Methodology used for measuring the level of tax management
 - BTD
 - ETRs
 - Methodology used for measuring the level of earnings management
 - PMDA
- Reasons for increase in such activities

Thank you

A word cloud of financial terms. The words are arranged in various orientations and sizes. The most prominent words are 'questions', 'comments', and 'views'. Other words include 'expressions of individual views', 'feedback', 'individual comments', and 'questions or individual views'. The colors used are shades of red, grey, and white.