

McGRAW-HILL  
DICTIONARY OF  
WALL STREET  
ACRONYMS,  
INITIALS &  
ABBREVIATIONS



JERRY M. ROSENBERG

# Mcgraw Hill Dictionary Of Wall Street Acronyms Initials And Abbreviations

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## **McGraw Hill Dictionary Of Wall Street Acronyms Initials And Abbreviations:**

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Reverse Acronyms, Initialisms & Abbreviations Dictionary. Mary Rose Bonk, Regie Carlton, Gale Research Inc, 1998 **Acronyms, Initialisms & Abbreviations Dictionary** Mary Rose Bonk, 2003

**Acronyms, Initialisms & Abbreviations Dictionary, 1996** ,1995 **New Acronyms Initialisms and Abbreviations** Jennifer Mossman, 1994-10 **McGraw-Hill Dictionary of Business Acronyms, Initials, and Abbreviations** Jerry Martin Rosenberg, 1992 Lists terms in such areas as marketing insurance management retailing and banking Using the Financial and Business Literature Thomas Slavens, 2004-03-11 Description **Bibliographic Guide to Business and Economics**

New York Public Library. Research Libraries, 1976 *Current Publications in Legal and Related Fields* ,1992 **The Cumulative Book Index** ,1991 A world list of books in the English language **Dictionary of Retailing and Merchandising** Jerry M. Rosenberg, 1995-09-08 Containing over 6000 definitions this reference work covers the terminology used in every segment of the retailing industry from shipping and receiving to marketing and advertising **Paperbound Books in Print** ,1992 **Walford's Guide to Reference Material: Social and historical sciences, philosophy and religion** Alan Day, Marilyn Mulla, Priscilla Schlicke, Joan M. Harvey, 1993

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zunehmende Wettbewerb um knappes Kapital macht es auch für deutsche Unternehmen erforderlich Investoren auf ausländischen Kapitalmärkten zu gewinnen Eine unabdingbare Voraussetzung hierfür ist jedoch eine externe Rechnungslegung die den Erwartungen der Anleger in den jeweiligen Ländern entspricht Dies gilt vor allem für die USA als weltgrößten Kapitalmarkt Um eine effiziente Umstellung von deutscher auf amerikanische Bilanzierung zu gewährleisten muß in Deutschland zunächst der Kenntnisstand über die Rechnungslegungsprinzipien und Vorschriften in den USA erheblich vertieft werden Die Arbeit von Herrn Lorenz leistet hierzu einen wichtigen Beitrag indem sie die Bilanzierung moderner derivativer Finanzinstrumente in den USA ausführlich darstellt und diskutiert Auch die an der Normenentwicklung in den USA beteiligten Institutionen werden im Detail beschrieben so daß der Leser einen guten Eindruck davon erhält wie Rechnungslegungsvorschriften überhaupt entstehen Ein zentrales Problem im Zusammenhang mit der Bilanzierung von Derivaten ist das sogenannte Hedge Accounting also die Abbildung von Redgingaktivitäten im externen Rechnungswesen der Unternehmung Herr Lorenz beschreibt sehr präzise die wesentlichen Vorschriften und unterzieht sie einer kritischen Analyse Ferner bietet seine Arbeit in Kapitel 6 ein knappes Nachschlagewerk für Einzelfragen das vor allem dem Bilanzierungspraktiker von Nutzen sein kann Nicht zuletzt der Bezug zum Fall Metallgesellschaft dokumentiert die hohe Aktualität der Untersuchung die sicherlich dazu beitragen kann Verständnisprobleme im Zusammenhang mit US-amerikanischer Bilanzierung abzubauen

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