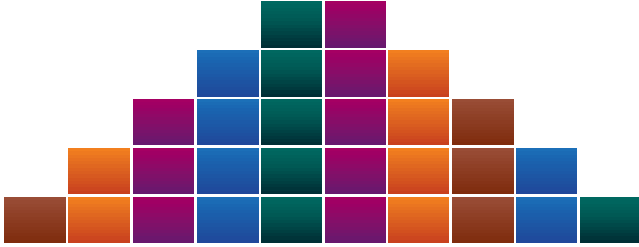




SGH

1



Accounting Forum
at SGH-Warsaw School of Economics
Institute of Accounting

Fair value
in the world of business:
measurement - presentation
- ethics

23.11.2015

„Fair value in the business world: measurement - presentation – ethics” is the leading theme of the scientific conference inaugurating a series of meetings as part of the Accounting Forum at SGH. The conference took place on 23-11-2015 at the Warsaw School of Economics.

The aim of this scientific debate was to exchange views and experiences on the perception and use of fair value in the theory and practice of accounting and finance. The subject of fair value became a good contribution to a broader discussion on the evolution of the theory of value and the value measurement in accounting, as well as its prospects.

The issues of the conference included in particular:

- 1. Fair value in accounting theory*
- 2. Fair value measurement*
- 3. Presentation and disclosure of information on fair value*
- 4. Fair value test*
- 5. Diagnosis of the use of fair value by the capital market*
- 6. Theory of value / value measurement in accounting - genesis, evolution, perspectives.*

[Accounting Forum No. 1 Fair value in the world of business: measurement - presentation - ethics](#)