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Media ownership and concentration has major implications for politics, business, culture, regulation, and innovation. It is also a highly contentious subject of public debate in many countries around the world. In Italy, Silvio Berlusconi's companies have dominated Italian politics. Televisa has been accused of taking cash for positive coverage of politicians in Mexico. Even in tiny Iceland, the regulation of media concentration led to that country's first and only public referendum. *Who Owns the World's Media?* moves beyond the rhetoric of free media and free markets to provide a dispassionate and data-driven analysis of global media ownership trends and their drivers. Based on an extensive data collection effort from scholars around the world, the book covers thirteen media industries, including television, newspapers, book publishing, film, search engines, ISPs, wireless telecommunication and others, across a ten to twenty-five year period in thirty countries. In many countries--like Egypt, China, or Russia--little to no data exists and the publication of these chapters will become authoritative resources on the subject in those regions. After examining each country, Noam and his collaborators offer comparisons and analysis across industries, regions, and development levels. They also calculate overall national concentration trends beyond specific media industries, the market share of individual companies in the overall national media sector, and the size and trends of transnational companies in overall global media. This definitive global study of the extent and impact of media concentration will be an invaluable resource for communications, public policy, law, and business scholars in doing research and also for media, telecom, and IT companies and financial institutions in the private sector.

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International GAAP® 2013 goes much further than explanation. It provides a comprehensive guide to interpreting and implementing IFRS, sets IFRS in a relevant business context and provides insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching international financial reporting. Written by financial reporting professionals from the International Financial Reporting Group of Ernst & Young, this three-volume guide to reporting under IFRS provides a global perspective on the real-world interpretation and practical

application of IFRS. Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2013 edition of International GAAP® has been fully revised and updated in order to: Address all new, revised and amended authoritative pronouncements and interpretations including, for many entities, the mandatory adoption in 2013 of IFRS 10 (Consolidated Financial Statements), IFRS 11 (Joint Arrangements), IFRS 12 (Disclosure of Interests in Other Entities), IFRS 13 (Fair Value Measurement) and IAS 19 Revised (Employee Benefits). Explain the many initiatives and discussions that are currently being pursued by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements. In particular, projects on Financial Instruments, Revenue Recognition, Leases and Insurance Contracts may all significantly change current accounting practice. Provide insight and guidance from a truly global perspective on the many issues relating to the interpretation and practical application of IFRS, based on the extensive experience of the book's authors in dealing with recent day-to-day practical issues. www.igaap.info

This book provides comprehensive information on South Africa, how it operates, how the systems work and where to find further information if required. A useful tool for those living within South Africa as well as for tourists needing information. IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP® 2017 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP® 2017 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP® 2017 deals with a key area of IFRS and has a common structure for ease of use: an introduction to the background issues; an explanation of relevant principles; a clear exposition of the requirements of IFRS; a discussion of the implications in

practice and possible alternative solutions available; worked examples; extracts from real company accounts; a full listing of the required disclosures. "... an important part to play in the process of promoting consistent, comparable and high quality financial reporting under IFRSs ... a book that not only provides an analysis of the requirements of the standards and the principles that they expound, but also presents a unique explanation of how the standards should be interpreted and applied in practice." - the Chairman of Trustees of the IASC Foundation "A standard reference work" - Financial Times "The definitive guide to financial reporting" - The Times

Booklet outlining the duties of company directors and their ethical and legal responsibilities. Produced by eight business organisations concerned about recent corporate practices, with a working group chaired by Henry Bosch, former head of the National Companies and Securities Commission.

International GAAP 2017 Generally Accepted Accounting Practice under International Financial Reporting Standards John Wiley & Sons

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP 2016 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP 2016 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP 2016 deals with a key area of IFRS and has a common structure for ease of use:

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- Worked examples
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Providing a detailed overview of the policy, law, and regulation of

telecommunications in South Africa, this guide explores important regulatory topics, including licensing, interconnection, and facilities leasing, and examines economics, technologies, and the Electronic Communications and Transactions Act.

This Fiscal Transparency Evaluation (FTE) assesses the quality of fiscal reporting in Kenya against the principles set out in the Fiscal Transparency Code. Kenya has experienced a lot of structural and economic changes since 2014. One of the key objectives of this FTE is to estimate Kenya's balance sheet, and to cover as many as possible of the entities in the public sector. The coverage of Kenya's reporting of fiscal statistics has improved considerably. The report discusses that Kenya continues to perform well in the overall transparency of its fiscal forecasting and budgeting practices (Pillar II of the Code), which is based on a strong legal framework. It does so against a backdrop of significant ongoing reforms, including far-reaching fiscal devolution to counties, and the introduction of performance-based budgeting. A recent important change in the law is expected to synchronize the submission and approval of the government's spending proposals and the tax measures in the Finance Bill. The recommendations set out under each of the pillars of this report aim to address several challenges. The report also encourages the authorities to continue with the implementation of the recommendations set out in the 2014 report, on which good or satisfactory progress has been made in about half the cases.

The essential guide to practical IFRS implementation, updated for 2018 International GAAP 2018 is the definitive reference for IFRS application around the world. Written by the expert practitioners at Ernst & Young, this invaluable resource provides both interpretation and practical implementation guidance for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Specific instruction written from a global perspective provides clarity on complex issues, and coverage of the latest changes ensures that you will apply the most current standards appropriately and effectively. Worked examples provide answers at a glance, and hundreds of illustrations from major companies' financial reports demonstrate IFRS implementation and bring technical concepts to life. Countries around the world have adopted the International Financial Reporting Standards (IFRS), and in the US, foreign private issuers are allowed to report under IFRS without reconciling to US GAAP. This book provides the essential information practitioners need to correctly understand and apply these standards, using a clear, consistent approach to resolving global financial reporting issues under IFRS in real-world scenarios. Updated and expanded for 2018, this new edition allows you to: Get up to date on the newest amendments and interpretations issued in the past year Examine implementation issues caused by widespread adoption of IFRS 9, IFRS 15, and the upcoming adoption of IFRS 16 in 2019 Understand the new insurance contract standard IFRS 17, which solves the comparison problem of IFRS 4 Gain clarity and insight on practical matters involved with IFRS implementation This three-volume set provides the depth and breadth of coverage necessary, with financial instruments covered separately for greater ease of navigation. As the world's most comprehensive reference for IFRS implementation, International GAAP 2018 is the resource no practitioner, regulator, student, or researcher should be without. For further information on the various digital versions which are available for this material please visit www.wileyigaap.com

Includes history of bills and resolutions.

These proceedings compile selected papers from presenters at the Conference: Managing Digital Industry, Technology and Entrepreneurship 2019 (CoMDITE 2019) which was held on July 10-11, 2019. There are 122 papers from various universities and higher educational institutions in Indonesia and Malaysia. The main research topics in these proceedings are related to: 1) Strategic Management and Ecosystem Business, 2) Digital Technology for Business, 3) Digital Social Innovation, 4) Digital Innovation and Brand Management, 5) Digital Governance, 6) Financial Technology, 7) Digital and Innovative Education, 8) Digital Marketing. 9) Smart City, 10) Digital Talent Management, and 11) Entrepreneurship. All the papers in the proceedings highlight research results or literature reviews that will both contribute to knowledge development in the field of digital industry.

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