

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



JERRY M. ROSENBERG

# Mcgraw Hill Dictionary Of Wall Street Acronyms Initials And Abbreviations

**Xiang Xie**



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

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ndischen 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

**Business Dictionary of Computers** Jerry M. Rosenberg, 1993-05-24 Written by a leading business authority and consultant to the Oxford English Dictionary the Business Dictionary of Computers is the only work of its kind that provides a clear comprehensive multicontextual format that meets the informational needs of the specialist and generalist alike Not only is a complete range of contexts for a particular word term or concept represented the Dictionary's entries feature the most widely used definition first with remaining definitions listed by area of specialty The Dictionary's detailed cross referencing system not only directs readers to the term's synonym and abbreviation it sheds light on key related terminology and appropriate usage of the term in question Historically relevant terms not presently in common usage have also been included

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