

CONTENTS

<i>Chapter</i>	<i>Title</i>	<i>Page No.</i>
	Preface	xix
	About the Author	xxi
1	Introduction and Scope of Book	1
	1.1 Nature of Accounting Literature and Pertinent Pronouncements	1
	1.2 Perspectives and Major Implications of the Concept of Equity	1
	1.3 The Concept of Other Comprehensive Income	3
	1.4 The Financial Statement Presentation Project	3
	1.4.1 Project History	3
	1.4.2 Scope and Objectives of the Project	4
	1.4.3 Working Principles	5
	1.4.3.1 Cohesiveness	5
	1.4.3.2 Categorization	6
	1.4.3.3 Liquidity	6
	1.4.3.4 Measurement	6
	1.4.3.5 Disaggregation	6
	1.4.3.6 Cash Flow Assessment	7
	1.4.3.7 Selection of Working Principles in the Financial Statement Presentation Project	7
	1.4.4 Interrelationships and Conflicts among Working Principles	7
	1.4.5 Link to the Topic of This Book	8
	1.5 Main Interrelationships with Other Projects	8
	1.6 Significance of Equity	9
	1.7 Scope of Book	10
2	Views on Equity and Implications	17
	2.1 Terminology and Definitions of Terms	17
	2.1.1 Equity	18
	2.1.2 Equity Owners	19
	2.1.2.1 Shareholders	19
	2.1.2.2 Owners	20
	2.1.2.3 Equity Holders	21
	2.1.2.4 Beneficiaries	21
	2.1.2.5 Equity Investors	21
	2.1.2.6 Equity Participants	22
	2.1.2.7 Interchangeability, Inconsistency, and Dissimilarity	22
	2.1.3 Equity Instruments	23
	2.1.4 Equity Interest	26
	2.1.4.1 Residual Interest	26
	(1) Definition of Residual Interest	26

Contents

	(2) Implications of the Residual Interest Model	26
	(3) The Balance Sheet Approach	28
	2.1.4.2 Ownership Interest	31
	(1) Ownership Versus Residual Interest	32
	(2) The Invested and Earned Equity Model	33
	2.1.4.3 Economic Interest	33
	2.1.4.4 Voting Interest	35
	2.1.4.5 Controlling Financial Interest	37
	2.1.4.6 Variable Interest	38
2.2	Basic Characteristics of Equity	39
	2.2.1 Ownership Rights	40
	2.2.2 Dependency on an Entity's Dynamics	40
	2.2.3 Risks and Rewards of Ownership	41
	2.2.4 Subordination	43
	2.2.5 Discretion on Distributions to Owners	45
2.3	Major Implications for Companies	47
	2.3.1 Financial Impact	51
	2.3.1.1 Financial Statement Performance	51
	2.3.1.2 Taxation	52
	2.3.1.3 Financial Analysis	52
	2.3.2 Strategic Impact	53
	2.3.2.1 International Expansion	53
	2.3.2.2 Board Decisions	56
	2.3.2.3 Top Management Role	57
	2.3.3 Business Processes Impact	57
	2.3.4 Implementation Considerations	58
	2.3.4.1 Migration Project Management	58
	2.3.4.2 Accounting Procedures	58
	2.3.4.3 Management Reporting Systems	59
	2.3.4.4 Information Systems	59
	2.3.4.5 Internal Control	59
	2.3.4.6 Auditing	60
	2.3.4.7 Human Resources	60
	2.3.4.8 Communication and Investor Relationship	60
3	Reserves	63
	3.1 Terminology and Definitions of Terms	63
	3.1.1 U.S. GAAP Terminology and Practice	63
	3.1.2 IFRS Terminology	64
	3.2 Reconciliation	65
	3.2.1 Reserves Versus Provisions	65
	3.2.2 Reserves Versus Other Components of Equity	65
	3.2.3 Reserves Versus Additional Paid-In Capital	65
	3.2.4 Reserves Versus Other Comprehensive Income	66
	3.2.5 Reserves Versus Retained Earnings	67
	3.3 Types of Reserves	67
	3.4 Tracking of Equity	69

Contents

ix

3.5	Function of Reserves	69
3.5.1	Sources of Equity	69
3.5.2	Defense of Legal Capital	70
3.5.2.1	The Concept of Defense of Legal Capital	70
3.5.2.2	Implications of Defense of Legal Capital	70
3.5.2.3	Defense of Legal Capital Versus Capital Maintenance	74
3.5.2.4	Defense of Legal Capital and Other Comprehensive Income	74
3.5.3	Appropriations of Retained Earnings	75
3.5.3.1	Accounting for Appropriations	75
3.5.3.2	Minimum Dividends	75
3.5.3.3	Sources of Appropriations	76
3.5.3.4	Are Income Taxes a Form of Appropriation?	76
3.5.3.5	Appropriations Versus Defense of Capital	76
3.5.4	Influence of Taxation	77
3.5.5	The IFRS Approach	77
3.6	IFRS Implementation in Some Jurisdictions	78
3.6.1	Do IFRSs Require Specific Reserves?	78
3.6.2	Does the IFRS First-Time Adoption Affect the Use of Previously-Existing Reserves?	79
3.6.3	Merger Relief	79
3.6.4	Merger Reserve Arising from Pooling of Interests	82
3.6.5	Goodwill Displayed as a Reserve	82
3.6.6	What Disclosure of Reserves is Required under IFRSs?	83
3.6.7	Have Specific Display Requirements Been Introduced for the Reserves Required by IFRSs?	84
3.6.8	Did New Reserves Arise from The Implementation of IFRSs?	84
3.6.9	Can Newly-Established Reserves be Used for Deficit Reorganization?	85
3.6.10	Can Newly-Established Reserves be Used to Offset a Deficit Arising from the First-Time Adoption of IFRS?	85
3.6.11	Does a Deficit in Retained Earnings that Has Originated from the First-Time Adoption of IFRSs Call for Deficit Reorganization?	86
3.6.12	Distributability of Preacquisition Profits	86
3.6.13	Implications of Reserves Appropriated for Tax Reasons	87
3.7	Conservatism, True-and-Fair View, and Investors' Protection	88
3.8	Perspectives and Alternative Models	90
3.8.1	Defense of Capital Versus Financial Performance	90
3.8.2	Appropriations as an Alternative to Recycling	90

Contents

4	Equity Section of the Statement of Financial Position	93
4.1	Terminology and Definition of Terms	93
4.1.1	Shareholders' Versus Stockholders' Versus Owners' Equity	93
4.1.2	Net Assets Versus Equity	93
4.1.3	Capital Versus Equity	94
4.1.4	Liabilities and Stockholders' Equity Versus Equity	96
4.2	Single- Versus Multi-Step Equity Section	98
4.3	Noncontrolling Interest	99
4.3.1	Terminology	99
4.3.2	Noncontrolling Interest and Consolidation Theories	99
4.3.3	Presentation of Noncontrolling Interest	102
4.3.4	Different Classifications of Noncontrolling Interests in Subsidiary's and Consolidated Financial Statements	106
4.3.4.1	Put Options on Noncontrolling Interests	106
4.3.4.2	Mandatorily Redeemable Noncontrolling Interests	108
4.3.4.3	Certain Instruments Associated to the Event of Liquidation	109
4.3.5	Computation of Noncontrolling Interest	109
4.4	Other Classifications in Temporary Equity	110
4.4.1	Mandatorily Redeemable Preferred Shares	111
4.4.2	Contingently or Optionally Redeemable Instruments	113
4.4.3	Convertible Mandatorily Redeemable Preferred Stock	114
4.4.4	Nonconventional Convertible Debt	115
4.4.5	Preferred Shares with Beneficial Conversion Features	116
4.4.6	Redeemable Instruments Granted in Conjunction with Share-Based Payment Arrangements	116
4.4.7	Settlement Methods and Choices	117
4.4.8	Employee Stock Ownership Plans	118
4.5	Layout of the Equity Section of the Statement of Financial Position	118
4.5.1	Minimum Line-Item Display Requirements	118
4.5.2	Contributed Capital	120
4.5.3	Classification of Equity Instruments by Manner of Issuance	121
4.5.4	Sequence of Display	121
4.5.5	Sorting Order	122
4.5.6	Parenthetical Explanation	122
4.5.7	Subclassifications on the Face of the Statement of Financial Position and Disclosures in the Notes	123
4.6	Capital Disclosures	124
4.7	Equity of Partnerships and Similar Entities	127

Contents

xi

4.8	Net Assets of Entities with No Contributed Equity or with Owners' Interest that has Characteristics of Equity and Liabilities	128
4.9	Discount on Issuance	131
4.10	Increasing Rate Preferred Stock	132
4.11	Equity Issuance Costs	133
4.12	Subscriptions Receivable	136
4.13	Shares Issued in Exchange for a Note Receivable	137
4.14	Treasury Stock	139
4.14.1	Terminology	139
4.14.2	Gains or Losses on Treasury Stock Transactions	140
4.14.3	Applications of the Treasury Stock Principle	140
4.14.4	Whether or not Treasury Stock is an Asset	142
4.14.5	Relationship between Treasury Stock and Share-Based Payment Transactions	144
4.14.6	Accounting Methods	146
4.14.7	Presentation of Treasury Stock	148
4.14.8	Disclosure of Treasury Stock	149
4.14.9	Shares of the Parent Held by a Subsidiary	149
4.14.10	Shares of an Investor Held by Its Associate	151
4.14.11	Purchase or Sale of Treasury Shares by a Subsidiary	152
5	Additional Paid-In Capital	155
5.1	Terminology	155
5.2	Additional Paid-In Capital Versus Other Paid-In Capital Accounts	155
5.2.1	Paid-In Capital – Treasury Stock	155
5.2.2	Paid-In Capital – Forfeiture of Stock Subscription ..	156
5.2.3	Paid-In Capital – Quasi-Reorganization	156
5.2.4	Paid-In Capital – Stock Dividend	157
5.2.5	Paid-In Capital – Conversion of Convertible Debt ..	158
5.2.6	Paid-In Capital – Warrants	160
5.2.7	Paid-In Capital – Unexercised Premium Put	161
5.2.8	Paid-In Capital – Beneficial Conversion	163
5.2.9	Paid-In Capital – Modified Conversion Terms	164
5.2.10	Paid-In Capital – Stock Options Outstanding	165
5.2.11	Paid-In Capital – Clawback in a Share-Based Payment Transaction	166
5.2.12	Paid-In Capital – Undistributed Earnings of an S Corporation	167
5.2.13	Paid-In Capital – In-Substance Capital Contributions	168
5.2.14	Paid-In Capital – Transaction Costs	168
5.2.15	Paid-In Capital – Certain Preferred Stock	168
5.2.16	Paid-In Capital – Changes in a Parent's Ownership Interest in a Controlled Subsidiary	168
5.2.17	Paid-In Capital – Income Tax Impact	169
5.3	Presentation of Additional Paid-in Capital	169
5.4	The Capital Surplus Model	170

Contents

6	Retained Earnings	173
	6.1 Terminology and Definitions of Terms	173
	6.1.1 Terminology	173
	6.1.2 Definitions	174
	6.1.3 Relationship to Earnings	175
	6.1.4 Relationship to Equity Reserves	175
	6.2 Basic Principle of Retained Earnings	176
	6.3 Categorization of Items that may Affect Retained Earnings	176
	6.4 Items that may Directly Affect the Beginning Balance of Retained Earnings	177
	6.4.1 Retrospective Approach: General Considerations	177
	6.4.2 Corrections of Errors	182
	6.4.3 Changes in Accounting Principles	187
	6.4.4 Changes Arising from First-Time Adoption of a Comprehensive Basis of Accounting	191
	6.4.5 Changes in Reporting Entity	193
	6.4.6 Prior Period Adjustments of an Associate	195
	6.4.7 Prior Period Adjustments of a Development Stage Subsidiary or Associate	196
	6.4.8 Prior Period Adjustments of an Investment that is Classified as Held for Sale	197
	6.4.9 Consolidation Adjustments of Beginning Retained Earnings	199
	6.4.10 Reclassification of Investment Property	199
	6.4.11 Measurement of Servicing Assets and Liabilities at Fair Value	200
	6.4.12 Available-for-Sale Securities Designated as Offset of Changes in Fair Value of Servicing Assets or Liabilities	200
	6.4.13 Fair Value Measurements	201
	6.4.14 First-Time Classification as Available-for-Sale Investments	206
	6.4.15 Other-Than-Temporary Impairment of Certain Debt Securities	206
	6.4.16 Changes in Decommissioning, Restoration, and Similar Liabilities	207
	6.4.17 Defined Pension and Other Postretirement Plans	209
	6.4.18 Leases	210
	6.4.19 Compound Financial Instruments	211
	6.4.20 Share-Based Payments	211
	6.4.21 Past Business Combinations	212
	6.4.22 Cumulative Translation Adjustment	213
	6.4.23 Hyperinflation	213
	6.4.24 Negative Goodwill	214
	6.4.25 Provisions and Contingent Liabilities	215
	6.4.26 Initial Adjustments Arising from the Application of IFRIC 14	215
	6.4.27 Income Taxes (Exposure Draft)	216

*Contents**xiii*

6.4.28	Embedded Credit Derivative Features	216
6.4.29	Initial Application of IFRS 9	217
6.4.30	Currency Denomination of Share-Based Payment Awards	218
6.4.31	Initial Application of FASB Statement No. 167	218
6.4.32	Embedded Credit Derivative Scope Exception	219
6.4.33	Casino Jackpot Liabilities	219
6.4.34	Insurance Claims and Related Recoveries	219
6.4.35	Reporting Units with Zero or Negative Carrying Amounts	219
6.4.36	Joint Arrangements	220
6.4.37	Initial Application of IFRS 10	220
6.5	Items that may Affect the Ending Balance of Retained Earnings	221
6.5.1	Cumulative-Type Effect Adjustment under Catch-up Method	221
6.5.2	Difference in Redemption Value of Mandatorily Redeemable Shares	221
6.5.3	Quasi-Reorganizations	222
6.5.4	Increasing Rate Preferred Stock	224
6.5.5	Redeemable Preferred Stock whose Redemption is Outside Issuer's Control	224
6.5.6	Treasury Stock	224
6.5.7	Appropriations of Retained Earnings	224
6.5.8	Capitalization of Retained Earnings	225
6.5.9	Changes in a Parent's Ownership Interest in a Controlled Subsidiary	225
6.5.10	Changes in Redemption Value of Basic Ownership Instruments and Components with Redemption Requirements	225
6.6	Direct Transfer to/from Retained Earnings without Passing through Profit or Loss	226
6.6.1	Transfer of Revaluation Surplus to Retained Earnings	226
6.6.2	Transfer of Owner-Occupied Property to Investment Property	226
6.6.3	Impairment of Fixed Assets Carried at Valuation	227
6.6.4	Changes in Revaluation Surplus Arising from Changes in Decommissioning and Similar Liabilities	227
6.6.5	Transfer of Accumulated Other Comprehensive Income to Retained Earnings	227
6.6.6	Immediate Transfer of Certain Gains or Losses on Defined Benefit Plans to Retained Earnings	228
6.7	Income Tax Relating to Transactions that Directly Affect Retained Earnings	229
6.8	Presentation and Disclosure of Retained Earnings	229
6.8.1	Presentation in the Statement of Financial Position	229
6.8.2	Reconciling Changes in Retained Earnings	231

Contents

	6.8.3	The Statement of Retained Earnings	233
	6.8.4	The Combined Statement of Income and Retained Earnings	234
	6.8.5	Development Stage Enterprises	236
	6.8.6	Additional Disclosures of Retained Earnings	236
	6.9	Dividends	237
	6.10	Towards a Theory of Retained Earnings	239
7	Other	Comprehensive Income	241
	7.1	Terminology	241
	7.1.1	Comprehensive Income Versus Total Recognized Income and Expense	241
	7.1.2	Other Comprehensive Income Versus Income and Expense Recognized Directly in Equity	242
	7.1.3	Comprehensive Income Versus Earnings	242
	7.1.4	Comprehensive Income Versus Profits	243
	7.1.5	Accumulated Other Comprehensive Income	243
	7.1.6	Financial Performance Measured by Accrual Accounting	243
	7.2	Definitions of Terms	244
	7.2.1	Definition of Comprehensive Income	244
	7.2.2	Definition of Other Comprehensive Income	244
	7.2.3	Comprehensive Income as an Element of the Financial Statements	246
	7.2.4	Computation of Comprehensive Income	247
	7.3	The All-inclusive or Clean-Surplus Concept of Income	247
	7.3.1	Definition of the Clean-Surplus Concept of Income ...	247
	7.3.2	Pros and Cons of the Clean-Surplus Concept	248
	7.3.3	Departures from the Clean-Surplus Concept	249
	7.4	Purpose of Reporting Income and its Components	250
	7.4.1	Purpose of Reporting Net Income	250
	7.4.2	Purpose of Reporting Earnings	251
	7.4.3	Purpose of Reporting Other Comprehensive Income	252
	7.4.3.1	The Realization Hypothesis	253
	7.4.3.2	The Timing Difference Hypothesis	254
	7.4.3.3	The Measurement Base Difference Hypothesis	255
	7.4.3.4	The Fair Value Measurement and Anticipatory Value Hypotheses	255
	7.4.3.5	The Volatility Hypothesis	257
	7.4.3.6	The Core/Noncore Distinction Hypothesis ...	258
	7.4.3.7	The Entity's Performance Hypothesis	259
	7.4.4	Purpose of Reporting Comprehensive Income	260
	7.5	Linkage to Theories of Performance	261
	7.5.1	Definition of Performance	261
	7.5.2	Economic Versus Financial Performance	262
	7.5.3	Specific Relationships with the Financial Statement Presentation Project	264

Contents

xv

7.5.4	Non-GAAP Financial Measures	265
7.5.5	Primary Focus of Financial Reporting	267
7.5.6	Balance Sheet Versus Income-and-Expense View	268
7.5.7	Impact of Other Comprehensive Income on Defense of Capital	269
7.6	Linkage with Capital Maintenance Concepts	269
7.6.1	Definition of Capital Maintenance	269
7.6.2	Primary Versus Supplementary Financial Reporting	270
7.6.3	Capital Maintenance Adjustments	271
7.6.4	Return on Capital Versus Return of Capital	274
7.6.5	Economic Income	275
7.7	The Other Comprehensive Income Dilemma	276
7.7.1	Rationale for Alternative Recognition Models	277
7.7.2	Interaction with Measurement Models	278
7.7.3	Quasi-Recycling	279
7.7.4	Direct Transfer to Retained Earnings	280
7.7.5	No Recycling	281
7.7.6	Appropriations or Equity Reserves	281
7.8	Recycling	281
7.8.1	Definition	281
7.8.2	Meaning of Recycling	282
7.8.3	Classification of Recycling	283
7.9	Reporting Comprehensive Income and Other Comprehensive Income	286
7.9.1	Reporting Alternatives	286
7.9.2	Single Versus Two-Statement Approach	290
7.9.3	Display Requirements	292
7.9.4	Designing for Dual-Reporting Equivalent Statement of Changes in Equity	296
7.9.5	Designing for Dual-Reporting Equivalent Statement of Comprehensive Income	297
7.9.6	Retrospective Accounting Adjustments	298
7.9.7	Attribution to Controlling and Noncontrolling Interests	299
7.9.8	Prominence of Presentation	302
7.9.9	Reclassification Adjustments	304
7.9.10	Gross- Versus Net-of-Tax Display	307
7.9.11	Other Inputs from the Financial Statement Presentation Project	309
7.10	Foreign Currency Translation Adjustment	313
7.10.1	The Reporting Currency Issue in an International Context	313
7.10.2	Foreign Currency Translation Methods	315
7.10.3	Impact on Other Comprehensive Income	317
7.10.4	The Concept of Net Investment	317
7.10.5	Recycling	318
7.10.6	Separate and Entity's Financial Statements	321

Contents

7.10.7	Computation of the Currency Translation Adjustment	322
7.10.8	Disclosures	323
7.10.9	Specific Relationships with the Financial Statement Presentation Project	324
7.11	Certain Long-Term Items	325
7.11.1	Long-Term Items that are in Substance Part of a Net Investment in Foreign Operations	325
7.11.2	Long-Term Interests that are in Substance Part of a Net Investment in an Associate	328
7.12	Highly Inflationary Economies	329
7.13	Hedges of a Net Investment in Foreign Operations	333
7.14	Available-for-Sale Investments	337
7.14.1	Unrealized Holding Gains or Losses on Available-for-Sale Investments	337
7.14.2	Foreign Exchange Differences on Available-for-Sale Investments	344
7.14.3	Available-for-Sale Investments under Hedge Accounting	345
7.14.4	Impairment of an Available-for-Sale Financial Asset	346
7.14.5	Acquisition of Control	349
7.15	Cash Flow Hedges	349
7.15.1	Impact on Other Comprehensive Income	349
7.15.2	Basis Adjustment	351
7.16	Revaluation Model	352
7.16.1	Revaluation Surplus	352
7.16.2	Exchange Differences on Nonmonetary Items	357
7.16.3	Impairments of Fixed Assets Carried at Valuation	357
7.16.4	Changes in an Existing Decommissioning Liability	359
7.16.5	Noncurrent Assets Ceased to be Classified as Held for Sale	360
7.17	Consolidation, Deconsolidation, and Change in Interest in an Investment	360
7.17.1	Disposal or Loss of Control of a Subsidiary	360
7.17.2	Changes in a Parent's Interest in a Subsidiary	362
7.17.3	Loss of Significant Influence of an Associate and Loss of Joint Control of a Joint Venture	364
7.17.4	Changes in an Interest in an Associate or a Joint Venture	365
7.17.5	Classification as Noncurrent Assets Held for Sale ...	366
7.17.6	Associate's Other Comprehensive Income	366
7.17.7	Companies that have All Shares Subject to Mandatory Redemption	367
7.18	Pension Accounting	367
7.18.1	Impact of Pension Accounting on Other Comprehensive Income	367

Contents

xvii

	7.18.2	Minimum Pension Liability	369
	7.18.3	The IAS 19 Model for Remeasurements of Net Defined Benefit Liability or Asset	370
	7.18.4	The Pre-2011 IAS 19 Model for Actuarial Gains and Losses and Adjustment for Asset Ceiling	371
7.19		Recent Developments for Financial Instruments	374
	7.19.1	Investments in Equity Instruments Designated as at Fair Value Through Other Comprehensive Income	374
	7.19.2	Changes in Credit Risk of Certain Financial Liabilities	376
	7.19.3	The FASB's Proposed Model for Financial Instruments	376
	7.19.4	Proposed Fair Value Hedge Accounting	376
	7.19.5	Proposed Accounting for Undesignated Time Value of an Option Contract	377
7.20		Shadow Accounting	377
7.21		Towards a Comprehensive Model of Equity and Other Comprehensive Income	377
8		Presentation of Taxes on Equity Items	381
	8.1	Intraperiod Tax Allocation to Equity	381
		8.1.1 Definition of Intraperiod Tax Allocation	381
		8.1.2 Initial Recognition Versus Backwards Tracing	383
		8.1.3 Allocation Rules	384
	8.2	Income Tax Recognized in Equity	385
		8.2.1 General Rules	385
		8.2.2 Tax Benefits of an Operating Loss Carryforward and Carryback	386
		8.2.3 Certain Transactions with or Among Shareholders ...	389
		8.2.4 Changes in Tax Laws and Tax Status	389
		8.2.5 Income Tax on Equity Issuing Costs	391
		8.2.6 Income Tax on Compound Instruments	392
		8.2.7 Income Tax on a Beneficial Conversion Feature	392
		8.2.8 Income Tax on Share-Based Payment Transactions ...	392
		8.2.9 Tax on Corrections of Errors and Changes in Accounting Principles	397
	8.2.10	Income Tax Impact from IFRS First-Time Adoption	397
		8.2.10.1 General Effects of the Tax System	397
		8.2.10.2 The First-Time Adoption Reserve	397
		8.2.10.3 Subsequent Changes in Tax Rates and Tax Laws	398
	8.2.11	Income Tax on Temporary Differences at the Date of a Quasi-Reorganization	399
	8.2.12	Tax on Items of Other Comprehensive Income	399
	8.2.13	Tax on Revaluation Surplus	400
	8.2.14	Income Tax on Foreign Currency Translation Adjustment	401

Contents

8.2.15	Deferred Tax on Foreign Nonmonetary Assets and Liabilities	402
8.2.16	Income Tax in Highly Inflationary Economies	403
8.2.17	Income Tax on Dividends	405
8.2.17.1	Classification of Income Tax on Dividends	405
8.2.17.2	Withholding Tax on Dividends	406
8.2.17.3	Tax-Deductible Dividends	408
8.2.17.4	Undistributed Versus Distributed Earnings Tax Rates	409
8.2.17.5	Income Tax on Dividends on ESOP Shares	414
8.2.18	Presentation of Income Tax	416
8.2.19	Other Disclosures of Income Tax Allocated To Equity	417
	Bibliography	419
	Index	423

<http://www.pbookshop.com>