



VABILO NA 32. RAZISKOVALNI FORUM,  
dne 28. marca 2012,  
ob 15.30 uri v predavalnici 19 na Fakulteti za upravo.

**Dnevni red 32. raziskovalnega foruma:**

I. **ŠKODA MIROSLAV, doc. PhDr., PhD.; tema razprave: Use of fair value in accounting as one of the main reasons of financial crisis**

In an effort to harmonize accounting practices, the European Union has started adopting directives as early as 1970s. In 2002 the European parliament adopted accounting standards called the International Financial Reporting Standards (IFRS) developed by the International Accounting Standards Board (IASB), in a new legislative that came into effect 3 years later and led some European companies to introduce themselves to a new accounting principle known as 'fair value'. The logic of this change is rooted in the deficiencies the Europeans perceived in their contemporary accounting system known as 'historical cost'. Using this method, their financial statements indicated a depreciated value of their past acquisitions. This value was seen by critics as misleading, not indicative of a real wealth of a firm. The aim and the promise of a fair value accounting are thus seen in its ability to project this wealth reliably. The fair value accounting has not become the main method of accounting in Europe and it is questionable whether it ever will. In the IFRS standards, fair value and historical cost remain methods of choice for firms and financial institutions.

**Vabljeni:**

- raziskovalci in učitelji, ostali strokovni delavci, študenti in diplomanti ter ostala zainteresirana znanstvena in strokovna javnost.

**Razprava bo potekala v angleškem jeziku.**

Lepo pozdravljeni,

izr. prof. dr. Maja KLUN,  
Prodekanja za znanstveno-raziskovalno dejavnost