

Investment 2026



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Investing 2026 Guide

Jerry J. Weygandt, Paul D. Kimmel



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March 2023 to update a previous assessment based on an October 2017 mission. The mission found out that public investment in Benin has significantly increased from its 2019 low and should help sustain progress in terms of physical access to infrastructure. The assessment highlighted progress since the late 2017 PIMA with respect to the institutional framework for public investment management facilitated by the adoption of a comprehensive PIM legal framework. It also identified areas where effectiveness is still lagging notably in terms of project appraisal and selection, maintenance and for PIMA institutions related to the execution of public investment. The report also includes the results of the climate module of the PIMA evaluation which reflect that Benin's long lasting commitment in the fight against climate change captured in a 2018 national law against climate change are starting to feed into some public investment management practices. On the basis of this assessment, the report proposes seven high priority recommendations that could greatly improve public investment management in the short to medium term.

Financial Accounting with International Financial Reporting Standards Jerry J. Weygandt, Paul D. Kimmel, 2022-07-20. An essential and intuitive treatment of financial accounting with an international perspective. The use of International Financial Reporting Standards is growing rapidly both outside of the United States and within, especially as IFRS incorporates more US GAAP rules. In the newly updated fifth edition of Financial Accounting with International Financial Reporting Standards, a team of accomplished financial practitioners and educators delivers the newest version of their highly anticipated text. This important work offers practical end of chapter exercises and practice problems complete with foreign currency examples as well as an emphasis on non-US companies and examples. It is perfect for accounting students seeking exposure to internationally utilized accounting standards.

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