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Wiley IFRS Practical Implementation Guide and Workbook Second Edition

A one-stop resource for understanding and applying current International Financial Reporting Standards

The year 2007 proved to be yet another historic year of watershed events for the International Financial Reporting Standards (IFRS) firstly, due to the announcement in November 2007 by the US SEC to allow foreign private issuers to enter the US capital market using IFRS-compliant financial statements without reconciling to US GAAP and secondly, on its achieving extraordinary acceptance globally with over 100 countries requiring or permitting IFRS by the end of 2007, a remarkable achievement in terms of global acceptance of IFRS. Commenting on how many more countries are expected to adopt IFRS by 2011, Sir David Tweedie, chairman of the IASB, remarked, "we reckon by about 2011, there'll be 150—all the major economies." (Accountancy, January 2008)

The Second Edition of this quick-reference IFRS guide includes easy-to-understand IFRS/IAS explanations, practical insights, case studies and illustrations and features: Up-to-date coverage of all extant IASB Standards (IAS 1 to 41 and IFRS 1 to 8) and all IFRICS from 1 to 14; coverage includes all new and revised IFRS issued up until February 2008, with discussion of IFRS 8 (Operating Segments) and the recent revisions to IAS 1, IAS 27, IAS 32, IFRS 2, and IFRS 3 Lucid explanations of the IASB standards, supplemented with simple examples and easy-to-apply illustrations, for quick understanding of IFRS/IAS standards and IFRIC/SIC interpretations Multiple-choice questions with solutions and explanations to ensure thorough understanding of the complex IFRS IAS standards Case studies with solutions that illustrate the practical application of the IFRS/IAS "Practical Insights" into implementation and application of the IFRS/IAS Extracts from published financial statements to illustrate real-life application of the IASB standards

'...easy-to-understand explanations of IFRS/IAS standards...indispensable guide for finance professionals, auditors, financial analysts and candidates preparing for the IFRS/IAS certification.' (Finance & Management Faculty, March 2011).

内容简介

The large-scale, global adoption of the International Financial Reporting Standards (IFRS) has created an urgent need for a one-step resource with lucid explanations and comprehensive guidance of these complex standards. This reference guide includes easy-to-understand explanations of IFRS/IAS standards, case studies with solutions, and illustrations with multiple choice questions and solutions. The book facilitates understanding of the practical implementation issues involved in applying these complex "principles-based" standards. Preparers of financial statements, accountants, finance professionals, auditors, financial analysts, and candidates preparing for the IFRS/IAS certification will find this guide indispensable.

作者简介

Abbas Ali Mirza is a Partner in Deloitte & Touche, Dubai, UAE, and a member of the firm's regional Assurance and Advisory Committee. He is Chairman of the Auditors Group of the Dubai Chamber of Commerce and Industry and was the Chairman of the Intra Governmental Working Group of Experts on International Standards on Accounting and Reporting (ISAR) at the United Nations. Graham J. Holt is an Examiner with the Association of Chartered Certified Accountants (ACCA), and Executive Head of the Division of Accounting and Finance, Manchester Metropolitan University Business School in the UK. He is an IFRS(r) author and contributor to both academic publications and professional journals. Liesel Knorr is President of the German Accounting Standards Board and former technical director with the International Accounting Standards Board (IASB) responsible for preparing the core set of standards endorsed by the International Organization of Securities and Exchange Commission. She is the author of many technical papers.

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