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Applying International Financial Reporting Standards



Synopsis

Applying International Financial Reporting Standards 3rd edition has been thoroughly updated to reflect the numerous changes with the International Financial Reporting Standards (IFRS) as a consequence of the convergence program between the IASB and FASB. The expert, authoritative and reliable explanations of the author team continues and the textbook is widely referenced by both students and academics, and the accounting profession in countries that have adopted international accounting standards. The continuing focus of the third edition is to explain, interpret, analyse and illustrate the financial reporting requirements under IFRS. Each chapter contains numerous illustrative examples that present and explain concepts to ensure users gain a deep understanding of the reporting requirements and procedures, and attain the knowledge expectations of the accounting profession in respect to IFRS. The coverage of accounting standards has been expanded with the inclusion of new or thoroughly revised chapters on IFRS 9 Financial instruments, IFRS 11 Joint arrangements, IFRS 13 Fair value measurement, IAS 8 Revenue, IAS 24 Related party disclosures, IAS 33 Earnings per share and IAS 41 Agriculture. This textbook has been written for intermediate and advanced courses on financial accounting, at both undergraduate and postgraduate level.

Book Information

Paperback: 1224 pages

Publisher: Wiley; 3 edition (February 18, 2013)

Language: English

ISBN-10: 0730302121

ISBN-13: 978-0730302124

Product Dimensions: 8.5 x 1.5 x 10 inches

Shipping Weight: 4.8 pounds (View shipping rates and policies)

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