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Role of the International Accounting Standards Board (IASB)?; What exactly does the IASB do and what are its objectives?; Answer; Chapter 2 Frequently Asked Questions; 1.What is the Conceptual Framework?; Answer; 2.What are the qualitative characteristics of financial statements?; Answer; 3. What are the elements of the financial statements?; Answer

4. Can you change accounting policies and, if so, how do you do it? Answer; 5.What are accounting estimates and how are these accounted for?; Answer; 6.What is defined as current and non-current under IFRS?; Answer; 7.What happens when an entity adopts IFRS for the first time?; Answer; 8. What happens when one company acquires another company?; Answer; 9.What are step acquisitions?; Answer; 10.What are deemed disposals in business combinations?; Answer; 11.Why are consolidated financial statements prepared and how do these differ from separate financial statements?; Answer

12.How is an associate defined under IFRS?Answer; 13.How do you account for an associate under IFRS?; Answer; 14.What are joint arrangements and joint ventures?; Answer; 15.How do you account for a joint venture under IFRS?; Answer; 16.How does an entity deal with exchange rate differences?; Answer; 17.How and when does an entity recognize a non-current tangible asset?; Answer; 18. What is the accounting treatment for non-current assets held for sale?; Answer; 19. Can internally generated goodwill be recognized on the statement of financial position?; Answer

20.What are intangible non-current assets, other than goodwill?Answer; 21.How does an entity deal with investment property in the statement of financial position?; Answer; 22.What is an impairment test?; Answer; 23. How does an entity account for borrowing costs (interest) incurred whilst constructing an asset?; Answer; 24.What is the difference between a revaluation of property, plant and equipment, and the revaluation model for investment property?; Answer; 25.What distinguishes whether an asset to be disposed of is classified as held for sale?; Answer

26.What are the accounting principles under IFRS for inventories? Answer; 27. If a company enters into construction contracts, how does it account for these?; Answer; 28. What are the rules where leases are concerned?; Answer; 29.Are there any changes planned for lease accounting?; Answer; 30.When a company receives a government grant, how does it account for this?; Answer; 31. What are the different categories of revenue under IFRS and how do they differ from gains?; Answer; 32. How does a company recognize revenue in its income statement/statement of profit or loss?; Answer

33. What is the difference between current and deferred tax?

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## Sommario/riassunto

A concise FAQ guide to IFRS principles and practices Co-written by Steven Collings, winner of Accounting Technician of the Year at the British Accountancy Awards 2011, this book is a comprehensive guide to International Financial Reporting Standards (IFRS) which became mandatory in the EU in 2005, and they will almost certainly be adopted by most other developed countries in the near future. Unlike US-GAAP and other sets of standards, the IFRS are principles-based rather than rules-based, putting the onus of interpretation more on users than has previously been the case. Under IFRS us

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