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

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
