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Nota di contenuto	Wiley 2016 Interpretation and Application of International Financial Reporting Standards; Contents; About the Authors; 1: Introduction to International Financial Reporting Standards; Introduction; Origins and Early History of the IASB; The Current Structure; Process of IFRS Standard Setting; Convergence: the IASB and Financial Reporting in the US; The IASB and Europe; IFRS for SMEs; Appendix A: Current International Financial Reporting Standards (IAS/IFRS) and Interpretations (SIC/IFRIC); Appendix B: Projects Completed Since Previous Issue (July 2014 to June 2015); Appendix C: IFRS for SMEs Definition of SMEs IFRS for SMEs is a Complete, Self-Contained Set of Requirements; Modifications of Full IFRS Made for IFRS for SMEs; Disclosure Requirements under IFRS for SMEs; Maintenance of the IFRS for SMEs; SME Implementation Group; Implications of the IFRS for SMEs; 2: Conceptual Framework; Introduction; Conceptual Framework for Financial Reporting 2010; Purpose and Status; The Accounting Model; The Objective of General-Purpose Financial Statements; Qualitative Characteristics of Useful Financial Information; The 1989 Framework: The Remaining Text; Conceptual Framework Project 2013 Discussion Paper Exposure Draft-Conceptual Framework for Financial Reporting; Chapter 1-The Objective of General Purpose Financial Reporting; Chapter 2-Qualitative Characteristics of Useful Financial Information; Chapter 3-Financial Statements and the

Reporting Entity; Chapter 4-The Elements of Financial Statements; Chapter 5-Recognition and Derecognition; Chapter 6-Measurement; Chapter 7-Presentation and Disclosure; Chapter 8-Concepts of Capital and Capital Maintenance; Hierarchy of Standards; IFRS Practice Statement Management Commentary; Nature and Scope; Principles Qualitative Characteristics Presentation; Elements; US GAAP Comparison; 3: Presentation of Financial Statements; Introduction; Scope; Definitions of Terms; Financial Statements; Objective; Purpose of Financial Statements; General Features; Fair Presentation and Compliance with IFRS; Going concern; Accrual basis of accounting; Materiality and aggregation; Offsetting; Frequency of reporting; Comparative information; Consistency of presentation; Structure and Content; Complete Set of Financial Statements; Notes; Statement of compliance with IFRS; Accounting policies  
Fairness exception under IAS 1 Other disclosures required by IAS 1; Future Developments; Illustrative Financial Statements; US GAAP Comparison; 4: Statement of Financial Position; Introduction; Scope; Definitions of Terms; General Concepts, Structure and Content; General Concepts; Structure and Content; Classification of Assets; Current Assets; Non-Current Assets; Other Assets; Classification of Liabilities; Current Liabilities; Non-Current Liabilities; Offsetting Assets and Liabilities; Classification of Shareholders' Equity; Share Capital; Retained Earnings; Disclosure of Share Capital  
Future Developments

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Sommario/riassunto

'Wiley IFRS 2016' provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them.

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