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Autore	Christian Dieter <1977->
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Nota di contenuto	WILEY : IFRS Essentials; CONTENTS; Preface; Abbreviations; The Conceptual Framework for Financial Reporting; 1 Introduction; 2 The Objective of General Purpose Financial Reporting; 3 Going Concern; 4 Qualitative Characteristics of Useful Financial Information; 4.1 Introduction; 4.2 Fundamental Qualitative Characteristics; 4.2.1 Relevance; 4.2.2 Faithful Representation; 4.3 Enhancing Qualitative Characteristics; 4.3.1 Comparability; 4.3.2 Verifiability; 4.3.3 Timeliness; 4.3.4 Understandability; 5 The Cost Constraint on Useful Financial Reporting; 6 The Elements of Financial Statements 6.1 Definitions6.2 Recognition; 6.3 Measurement; 7 Examples with Solutions; IAS 1 Presentation of Financial Statements; 1 Introduction and Scope; 2 Going Concern; 3 Fair Presentation of the Financial Statements and Compliance with IFRSs; 4 General Principles Relating to Presentation; 4.1 Materiality and Aggregation; 4.2 Offsetting; 4.3

Frequency of Reporting; 4.4 Comparative Information; 4.5 Consistency of Presentation; 5 Components of the Financial Statements; 6 Structure and Content of the Components of the Financial Statements; 6.1 Statement of Financial Position (Balance Sheet)
 6.2 Statement of Comprehensive Income and Separate Income Statement
 6.2.1 Profit or Loss, Other Comprehensive Income and How They Interrelate; 6.2.2 Preparation of the Statement(s); 6.3 Statement of Changes in Equity; 7 Examples with Solutions; 7.1 Examples that can be Solved Without the Knowledge of Other Chapters of the Book; 7.2 Examples that Require Knowledge of Other Sections of the Book; IAS 2 Inventories; 1 Scope; 2 Measurement; 2.1 Measurement at Recognition; 2.2 Measurement after Recognition; 3 Presentation and Derecognition; 4 Examples with Solutions; IAS 7 Statement of Cash Flows
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 2 Preparation of the Statement of Cash Flows; 2.1 Operating Activities; 2.2 Investing and Financing Activities; 3 Special Topics; 3.1 Interest and Dividends; 3.2 Income Taxes; 4 Consolidated Statements of Cash Flows; 4.1 Introduction; 4.2 Acquisitions and Disposals of Subsidiaries; 4.3 Associates; 5 Examples with Solutions; IAS 8 Accounting Policies, Changes in Accounting Estimates, and Errors; 1 Introduction; 2 Accounting Policies; 2.1 Selection and Application of Accounting Policies; 2.2 The Principle of Consistency; 2.3 When an Accounting Policy Has to be Changed
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 4.6 Presentation and Disclosure

Sommario/riassunto

60 percent of the content of the book is example based. This approach makes the book unique and facilitates the quick understanding of the rules. By contrast, most other books only include a small(er) number of examples and consequently do not illustrate the application of the rules in practice effectively. The book aims at capturing problems and their solutions by using explanations which are short, simple and easy to understand. Obscure language and incomplete illustrations are avoided. The book strikes a balance between explaining the underlying theories and practical illust