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Sommario/riassunto	The International Financial Reporting Standards are quite different from other sets of accounting standards, and are fundamentally different from US-GAAP, in that they are based on principles, and not on detailed rules. Financial Reporting under IFRS:A topic-based approach offers a global perspective on IFRS by presenting the prescribed rationale and principles and illustrating them through numerous examples from large international companies. It aims to develop the fundamental skills necessary to read and use the information contained

in all types of financial statements, through examp
