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Nota di contenuto	IPSAS Explained; Contents; Foreword; Contents; Abbreviations; I. Introduction: General information about IPSASs and the IPSASB; 1 The International Public Sector Accounting Standards Board; 1.1 General information; 1.2 Structure and organization of the IPSASB; 1.3 Objectives of the IPSASB; 1.4 Oversight of the IPSASB; 1.5 Members of the IPSASB; 2 International accounting standards for the public sector; 2.1 Overview of international accounting standards for the public sector; 2.2 History of the International Public Sector Accounting Standards 2.3 Scope of the International Public Sector Accounting Standards 2.4 General purpose financial statements; 2.5 Authority of the International Public Sector Accounting Standards; 2.6 Strategy of the IPSASB; 2.7 The Conceptual Framework project; 2.8 Other current projects of the IPSASB; 2.9 Process for reviewing and modifying IASB documents; 2.10 Procedures for developing accounting standards; 2.11 IPSASs for accrual basis of accounting and cash basis of accounting; 2.12 Background to the application of international accounting standards for the public sector 2.13 Provisions for the transition from the cash basis to the accrual basis of accounting 3 Measurement bases in accordance with IPSASs; 3.1 Cost; 3.2 Fair value; 3.3 Present value; II. Impact of the global

financial crisis and the sovereign debt crisis on public sector accounting; 1 Context of the global financial crisis 2008-2009; 2 Accounting issues relating to public sector interventions; 2.1 Accounting for recapitalization or investments; 2.2 Accounting for fiscal support; 2.3 Accounting for financial guarantees; 3 The sovereign debt crisis; 3.1 Evolution of the crisis
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IPSAS 10: Financial Reporting in Hyperinflationary Economies
IPSAS 11: Construction Contracts; IPSAS 12: Inventories; IPSAS 13: Leases; IPSAS 14: Events after the Reporting Date; IPSAS 15: Financial Instruments: Disclosure and Presentation; IPSAS 16: Investment Property; IPSAS 17: Property, Plant and Equipment; IPSAS 18: Segment Reporting; IPSAS 19: Provisions, Contingent Liabilities and Contingent Assets; IPSAS 20: Related Party Disclosures; IPSAS 21: Impairment of Non-Cash-Generating Assets; IPSAS 22: Disclosure of Information About the General Government Sector
IPSAS 23: Revenue from Non-Exchange Transactions (Taxes and Transfers)

Sommario/riassunto

Global diversity in the practice of public sector accounting continues to impede the reduction of bureaucracy and the creation of comparable standards in terms of accountability and transparency. The International Public Sector Accounting Standards Board (IPSASB) continues to engage in the ongoing process of harmonizing public sector accounting with their International Public Sector Accounting Standards (IPSASs). IPSAS Explained: A Summary of International Public Sector Accounting Standards, Second Edition provides up to date information on the Conceptual Framework Project and other p
