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Sommario/riassunto	International Financial Reporting Standards (IFRS) in a business situation can have a significant effect on the financial results and position of a division or an entire business enterprise. International Financial Reporting Standards: A Practical Guide gives private or public sector executives, managers, and financial analysts without a strong background in accounting the tools they need to participate in discussions and decisions on the appropriateness or application of IFRS. Each chapter summarizes an International Financial Reporting Standard, following a consistent structure: Problems add