

1. Record Nr.	UNINA9910454722403321
Autore	Greuning Hennie van
Titolo	International financial reporting standards [[electronic resource]] : a practical guide // Hennie van Greuning
Pubbl/distr/stampa	Washington, D.C., : World Bank, c2009
ISBN	0-8213-7899-6
Edizione	[5th ed.]
Descrizione fisica	1 online resource (348 p.)
Disciplina	657.3
Soggetti	Accounting - Standards Financial statements - Standards Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	Contents; Foreword; Acknowledgments; Introduction; About the Author; PART I FINANCIAL STATEMENT PRESENTATION; PART II GROUP STATEMENTS; PART III STATEMENT OF FINANCIAL POSITION / BALANCE SHEET; PART IV STATEMENT OF COMPREHENSIVE INCOME / INCOME STATEMENT; PART V DISCLOSURE
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