

1. Record Nr.	UNINA9910463227003321
Autore	MacKenzie Bruce
Titolo	Wiley 2013 interpretation and application of international financial reporting standards [[electronic resource] /] / Bruce Mackenzie ... [et al.]
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, Inc., 2013
ISBN	1-283-92491-9 1-118-41979-0
Edizione	[10th ed.]
Descrizione fisica	1 online resource (1072 p.)
Disciplina	657 657.3
Soggetti	Financial statements - Standards Accounting - Standards Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Wiley IFRS 2013: Interpretation and Application of International Financial Reporting Standards; Contents; Preface; About the Authors; About the Online Resources; 1 Introduction to International Financial Reporting Standards; 2 Conceptual Framework; 3 Presentation of Financial Statements; 4 Statement of Financial Position; 5 Statements of Profit or Loss and other Comprehensive Income, and Changes in Equity; 6 Statement of Cash Flows; 7 Accounting Policies Changes in Accounting Estimates, and Errors; 8 Inventory; 9 Property, Plant and Equipment; 10 Borrowing Costs; 11 Intangible Assets 12 Investment Property 13 Impairment and Noncurrent Assets Held for Sale; 14 Consolidations, Joint Arrangements, Associates, and Separate Financial Statements; 15 Business Combinations; 16 Shareholders' Equity; 17 Share-Based Payments; 18 Current Liabilities, Provisions, Contingencies, and Events after the Reporting Period; 19 Employee Benefits; 20 Revenue Recognition, including Construction Contracts; 21 Government Grants; 22 Leases; 23 Foreign Currency; 24 Financial Instruments; 25 Fair Value; 26 Income Taxes; 27 Earnings Per Share; 28 Operating Segments; 29 Related-Party Disclosures

30 Accounting and Reporting by Retirement Benefit Plans 31  
Agriculture; 32 Extractive Industries; 33 Accounting for Insurance  
Contracts; 34 Interim Financial Reporting; 35 Inflation and  
Hyperinflation; 36 First-Time Adoption of International Financial  
Reporting Standards; Appendix A: Disclosure Checklist; Index

---

Sommario/riassunto

Your one-stop resource for understanding current International  
Financial Reporting Standards, with a free ePDF of the entire book As  
the International Accounting Standards Board (IASB) continues towards  
its goal of a set of high quality financial reporting standards and makes  
significant strides in achieving global convergence of accounting  
standards worldwide, International Financial Reporting Standards (IFRS)  
continue to be important to the accounting world. Wiley IFRS 2013  
provides the necessary tools for understanding the IASB standards and  
offers practical guidance and exp

---