1. Record Nr. UNINA9910791985903321 Wiley 2012 interpretation and application of international financial **Titolo** reporting standards [[electronic resource] /] / Bruce Mackenzie ... [et al.] Hoboken, NJ,: Wiley Pubbl/distr/stampa Chichester, : John Wiley [distributor], 2012 **ISBN** 1-283-42525-4 9786613425256 1-118-22132-X Edizione [9th ed.] Descrizione fisica 1 online resource (1079 p.) Altri autori (Persone) MacKenzieBruce Disciplina 657.30218 Soggetti Accounting - Standards Lingua di pubblicazione Inglese **Formato** Materiale a stampa Monografia Livello bibliografico Note generali Includes index. Nota di contenuto Wiley IFRS 2012: Interpretation and Application of International Financial Reporting Standards; Contents; Preface; About the Authors; Chapter 1 Introduction to International Financial Reporting Standards; Chapter 2 Conceptual Framework; Chapter 3 Presentation of Financial Statements; Chapter 4 Statement of Financial Position; Chapter 5 Statement of Profit or Loss and Other Comprehensive Income, and Changes in Equity: Chapter 6 Statement of Cash Flows; Chapter 7 Accounting Policies, Changes in Accounting Estimates, and Errors; Chapter 8 Inventory; Chapter 9 Property, Plant, and Equipment Chapter 10 Borrowing Costs Chapter 11 Intangible Assets; Chapter 12 Investment Property; Chapter 13 Interests in Associates; Chapter 14 Interests in Joint Ventures; Chapter 15 Business Combinations and Consolidated Financial Statements: Chapter 16 Shareholders' Equity: Chapter 17 Share-Based Payment: Chapter 18 Current Liabilities.

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