Record Nr. UNINA9910810667203321 Autore Mirza Abbas Ali Titolo Wiley international trends in financial reporting under IFRS: including comparisons with US GAAP, Chinese GAAP, and India accounting standards / / Abbas Ali Mirza. Nandakumar Ankarath Hoboken, N.J., : John Wiley & Sons, Inc., 2013 Pubbl/distr/stampa **ISBN** 9781119197102 1119197104 9781283664837 1283664836 9781118220092 1118220099 Edizione [2nd ed.] Descrizione fisica 1 online resource (811 p.) Altri autori (Persone) NandakumarAnkarath Disciplina 657.3 Financial statements - Standards Soggetti Accounting - Standards International business enterprises - Accounting Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Includes index. Note generali section I. Introduction to IFRS and IASB framework -- section II. Nota di contenuto Presentation of financial statements -- section III. Revenue -- section IV. Noncurrent assets, provisions, current liabilities and assets -section V. Investments in associates, joint ventures, subsidiaries, impairment of assets and business combinations -- section VI. Financial instruments -- section VII. Employee benefits and sharebased payments -- section VIII. Standards applicable to public listed companies -- section IX. Industry-specific standards and standards applicable in specific situations -- section X. Other general standards. Sommario/riassunto Wiley International Financial Reporting Trends provides copious examples of footnote disclosures and financial statement formats,

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(""Global 500"") that are already compliant with IFRS and report under IFRS standards promulgated by the International Accounting Standards Board, the IASB. Arranged topically, this book is a quick source of

reference to find answers to issues of interest to financial statement preparers. It provides hundreds of illustrations taken from financial statements prepared under IFRS by global cong