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Altri autori (Persone)	MacKenzieBruce
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Nota di contenuto	Cover; Title Page; Copyright; Contents; Preface; About the Authors; Chapter 1 Introduction to International Financial Reporting Standards; Introduction; Origins and Early History of the IASB; The Current Structure; Process of IFRS Standard Setting; Convergence: The IASB and Financial Reporting in the US; The IASB and Europe; IFRS for SMEs; Appendix A: Current International Financial Reporting Standards (IAS/IFRS) and Interpretations (SIC/IFRIC); Appendix B: Projects Completed the Previous Year; Appendix C: IFRS for SMEs; Chapter 2 Conceptual Framework; Introduction Conceptual Framework for Financial Reporting 2010 Purpose and Status; The Accounting Model; The Objective of General-Purpose Financial Statements; Qualitative Characteristics of Useful Financial Information; The 1989 Framework: The Remaining Text; Conceptual Framework Project; Hierarchy of Standards; IFRS Practice Statement Management Commentary; Nature and Scope; Principles; Qualitative Characteristics; Presentation; Elements; US GAAP Comparison; Chapter 3 Presentation of Financial Statements; Introduction; Scope; Definitions of Terms; Financial Statements; Objective Purpose of Financial Statements General Features; Fair Presentation and Compliance with IFRS; Structure and Content; Complete Set of Financial Statements; Future Developments; Illustrative Financial Statements; US

GAAP Comparison; Chapter 4 Statement of Financial Position; Introduction; Scope; Definitions of Terms; General Concepts, Structure and Content; General Concepts; Structure and Content; Classification of Assets; Classification of Liabilities; Classification of Shareholders' Equity; US GAAP Comparison
Chapter 5 Statements of Profit or Loss and Other Comprehensive Income, and Changes in Equity Introduction; Amendments Effective during 2011; Scope; Definitions of Terms; Elements of Financial Statements; Other Terminology; Concepts of Income; Recognition and Measurement; Statement of Profit or Loss and Other Comprehensive Income; Presentation in the Profit or Loss Section; Other Comprehensive Income; Reclassification Adjustments: An Example; Statement of Changes in Equity; US GAAP Comparison; Chapter 6 Statement of Cash Flows; Introduction; Scope; Definitions of Terms; Background
Benefits of Statement of Cash Flows Exclusion of Noncash Transactions; Components of Cash and Cash Equivalents; Presentation; Classifications in the Statement of Cash Flows; Reporting Cash Flows from Operating Activities; Other Requirements; Disclosures and Examples; Other Disclosures Required or Recommended by IAS 7; Consolidated Statement of Cash Flows; US GAAP Comparison; Chapter 7 Accounting Policies, Changes in Accounting Estimates, and Errors; Introduction; Scope; Definitions of Terms; Importance of Comparability and Consistency in Financial Reporting; Accounting Policy
Selecting Accounting Policies

Sommario/riassunto

Your one-stop resource for understanding current International Financial Reporting Standards 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 2014 provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement t
