

1. Record Nr.	UNINA9910822158503321
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Titolo	IPSAS explained : a summary of international public sector accounting standards // Thomas Muller-Marques Berger
Pubbl/distr/stampa	Chichester, U.K., : Wiley, : Ernst & Young, 2012
ISBN	9786613655790 9781119207887 1119207886 9781280678868 1280678860 9781118400128 1118400127
Edizione	[2nd ed.]
Descrizione fisica	1 online resource (257 p.)
Disciplina	657.835
Soggetti	Finance, Public - Accounting - Standards
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	IPSAS Explained; Contents; Foreword; Contents; Abbreviations; I. Introduction: General information about IPSASs and the IPSASB; 1 The International Public Sector Accounting Standards Board; 1.1 General information; 1.2 Structure and organization of the IPSASB; 1.3 Objectives of the IPSASB; 1.4 Oversight of the IPSASB; 1.5 Members of the IPSASB; 2 International accounting standards for the public sector; 2.1 Overview of international accounting standards for the public sector; 2.2 History of the International Public Sector Accounting Standards 2.3 Scope of the International Public Sector Accounting Standards 2.4 General purpose financial statements; 2.5 Authority of the International Public Sector Accounting Standards; 2.6 Strategy of the IPSASB; 2.7 The Conceptual Framework project; 2.8 Other current projects of the IPSASB; 2.9 Process for reviewing and modifying IASB documents; 2.10 Procedures for developing accounting standards; 2.11 IPSASs for accrual basis of accounting and cash basis of accounting; 2.12 Background to the application of international accounting standards for

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IPSAS 10: Financial Reporting in Hyperinflationary EconomiesIPSAS 11: Construction Contracts; IPSAS 12: Inventories; IPSAS 13: Leases; IPSAS 14: Events after the Reporting Date; IPSAS 15: Financial Instruments: Disclosure and Presentation; IPSAS 16: Investment Property; IPSAS 17: Property, Plant and Equipment; IPSAS 18: Segment Reporting; IPSAS 19: Provisions, Contingent Liabilities and Contingent Assets; IPSAS 20: Related Party Disclosures; IPSAS 21: Impairment of Non-Cash-Generating Assets; IPSAS 22: Disclosure of Information About the General Government Sector
IPSAS 23: Revenue from Non-Exchange Transactions (Taxes and Transfers)

Sommario/riassunto

Global diversity in the practice of public sector accounting continues to impede the reduction of bureaucracy and the creation of comparable standards in terms of accountability and transparency. The International Public Sector Accounting Standards Board (IPSASB) continues to engage in the ongoing process of harmonizing public sector accounting with their International Public Sector Accounting Standards (IPSASs). IPSAS Explained: A Summary of International Public Sector Accounting Standards, Second Edition provides up to date information on the Conceptual Framework Project and other p
