

## 1. Record Nr.

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## Titolo

Amplissimis consultissimis et multifaria virtute ornatissimis [[electronic resource] ] : viris D. Johanni Winthropo, cæterisque summis rerum Nov-Anglicarum administratoribus præfectisque dignissimis, perinde ac venerandis quibusque ecclesiarum presbyteris singulari pietate et eruditione varia clarissimis theologis: quinetiam omnibus in utraque Anglia musarum pariter ac musicolarum mecænatibus humanissimis, theses hasce philologicas & philosophicas, quibus, annuente Deo, præside Henrico Dunstero, publice in Collegio Harvardo propugnandis suum navabunt operam (devotissimæ observantiæ et gratitudinis ergo) artium liberalium candidati adolescentes M.D.D.D

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## Sommario/riassunto

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Nota di contenuto	The Handbook to IFRS Transition and to IFRS U.S. GAAP Dual Reporting; Preface; About the Author; 1 Introduction and Scope of Book; 1.1 Nature of Accounting Literature and Pertinent Pronouncements; 1.2 Significance of the IFRS Transition; 1.3 IFRS Transition Scenario; 1.4 Scope of the Book; 1.4.1 The Dual Reporting Perspective; 1.4.2 IFRS Migration, Transition, or First-Time Adoption; 1.4.3 Why this Book Includes Guidance to Foreign Private Issuers; 1.4.4 Other Unique Features of this Book; 1.4.5 Use of this Book in Jurisdictions Other than the U.S; 1.4.6 The Benefits of Reading this Book 2 IFRS First-Time Adoption Requirements and Interaction with U.S. GAAP and SEC Rules and Regulations; 2.1 Chapter Preview; 2.2 IFRS 1 Amendments and Effective Dates; 2.2.1 History of IFRS 1; 2.2.2

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An indispensable guide to making the transition to dual IFRS/GAAP financial reporting U.S. financial reporting will undergo an unprecedented level of change within the next several years. U.S. companies face a convergence between U.S. GAAP and IFRS, affecting several major accounting standards-most notably in the areas of leasing, revenue recognition, and financial instruments. It is imperative that U.S. companies understand these major changes and their business and operational implications. The IFRS U.S. GAAP Dual Reporting Handbook to First-Time Adoption offers a comprehensi

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