

1. Record Nr.	UNISA996390933503316
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 Harvardino propugnandis suum navabunt operam (devotissimæ observantiæ et gratitudinis ergo) artium liberalium candidati adolescentes M.D.D.D
Pubbl/distr/stampa	Cantabrigiæ Nov : Ang : , : [s.n.], 6. calen sextilis. 1647
Descrizione fisica	1 sheet ([1] p.)
Altri autori (Persone)	DunsterHenry <1609-1659?>
Soggetti	Dissertations, Academic - New England Universities and colleges - Massachusetts
Lingua di pubblicazione	Latino
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Degree candidates listed below title. Theses listed in two columns. Imperfect; creased at center, torn and mended with slight loss of print. Reproduction of the original in the Hunterian Museum Library, Glasgow University.
Sommario/riassunto	eebo-0068

2. Record Nr.	UNINA9910824090903321
Autore	Bellandi Francesco
Titolo	The handbook to IFRS transition and to IFRS U.S. GAAP dual reporting : interpretation, implementation and application to grey areas / / by Francesco Bellandi
Pubbl/distr/stampa	Chichester, : John Wiley, 2012
ISBN	9786613622648 9781119207276 1119207274 9781119960348 1119960347 9781280592812 1280592818 9781119967415 1119967414
Edizione	[1st edition]
Descrizione fisica	1 online resource (847 p.)
Collana	Wiley regulatory reporting
Disciplina	657.3021873
Soggetti	Financial statements - Standards - United States Accounting - Standards - United States
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 and index.
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

Restructured IFRS 1; 2.3 Rationale of IFRS 1; 2.3.1 First-Time Adoption of a Comprehensive Basis of Accounting; 2.3.2 Derogation from the Basic Principle of Retrospective Application; 2.3.3 IFRS 1 versus SIC-8; 2.3.4 Main Rationales of IFRS 1; 2.4 Accounting Steps in Migrating to IFRSs; 2.5 First IFRS Financial Statements; 2.5.1 Terminology; 2.5.2 First versus Subsequent IFRS Financial Statements
2.5.3 What First IFRS Financial Statements are and What They are Not
2.5.4 External Use; 2.5.5 Complete Set; 2.5.6 Primary Financial Statements; 2.5.7 Location and Context of the First IFRS Financial Statements; 2.5.8 Financial Statements of Entities Incorporated in the First IFRS Consolidated Financial Statements; 2.5.9 IFRS Financial Statements of Other Entities Included in a Registrant's Report; 2.5.10 Previous GAAP; 2.5.10.1 Timing of Use of Previous GAAP; 2.5.10.2 Previous versus Home-Country GAAP; 2.5.10.3 Use of Different Sets of Local GAAP; 2.5.10.4 The Impact of Presentation Currency
2.5.10.5 RAP/SAP or OCBOA
2.5.11 Reissued Financial Statements; 2.5.12 Differences with Pro Forma Financial Statements; 2.6 Entities Affected by IFRS 1; 2.6.1 Which Companies Must and Which May Not Use IFRS 1; 2.6.2 Consolidated versus Separate versus Entity's Financial Statements; 2.6.3 Interim Financial Statements; 2.7 Compliance with IFRSs; 2.7.1 The Statement of Compliance with IFRSs; 2.7.2 Statement of Compliance with the IFRS for SMEs; 2.7.3 First Time; 2.7.4 Adherence to IFRSs; 2.7.5 Statement Accuracy; 2.7.6 The Meaning of IASB-IFRSs; 2.7.7 Compliance with IFRS as Adopted by the EU
2.7.8 Whether the Use of an Endorsed Version of IFRSs is a Qualified Compliance
2.7.9 Dual Statement of Compliance with IASB-IFRSs and Jurisdictional IFRSs; 2.7.10 Single Statement of Compliance with IASB-IFRSs by Jurisdictional IFRS Adopters; 2.7.11 Reliance upon Home Standard Setter's Compliance with IFRSs; 2.7.12 Location of the Statement of Compliance with IFRSs; 2.7.13 Auditor's Opinion on Compliance with IFRSs; 2.7.14 Return to IFRSs; 2.7.15 Return to IFRS for SMEs; 2.7.16 Date from Which Compliance can be Asserted; 2.8 Transition Date; 2.8.1 Determination of the Transition Date
2.8.2 Transition Date when an Entity Presents More Than One Year of IFRS Comparative Financial Statements

Sommario/riassunto

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