1. Record Nr. UNINA9910824866403321 Autore MacKenzie Bruce Titolo Wiley 2013 interpretation and application of international financial reporting standards [[electronic resource] /] / Bruce Mackenzie ... [et al.1 Hoboken, N.J., : John Wiley & Sons, Inc., 2013 Pubbl/distr/stampa **ISBN** 1-283-92491-9 1-118-41979-0 Edizione [10th ed.] Descrizione fisica 1 online resource (1072 p.) 657 Disciplina 657.3 Soggetti Financial statements - Standards Accounting - Standards Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Includes index. Nota di contenuto Wiley IFRS 2013: Interpretation and Application of International Financial Reporting Standards; Contents; Preface; About the Authors; About the Online Resources; 1 Introduction to International Financial Reporting Standards; 2 Conceptual Framework; 3 Presentation of Financial Statements; 4 Statement of Financial Position; 5 Statements of Profit or Loss and other Comprehensive Income, and Changes in Equity; 6 Statement of Cash Flows: 7 Accounting Policies Changes in Accounting Estimates, and Errors; 8 Inventory; 9 Property, Plant and Equipment; 10 Borrowing Costs; 11 Intangible Assets 12 Investment Property 13 Impairment and Noncurrent Assets Held for Sale; 14 Consolidations, Joint Arrangements, Associates, and Separate Financial Statements; 15 Business Combinations; 16 Shareholders' Equity; 17 Share-Based Payments; 18 Current Liabilities, Provisions, Contingencies, and Events after the Reporting Period; 19 Employee Benefits; 20 Revenue Recognition, including Construction Contracts; 21 Government Grants; 22 Leases; 23 Foreign Currency; 24 Financial Instruments: 25 Fair Value: 26 Income Taxes: 27 Earnings Per Share: 28

Operating Segments: 29 Related-Party Disclosures

30 Accounting and Reporting by Retirement Benefit Plans 31 Agriculture; 32 Extractive Industries; 33 Accounting for Insurance

## Sommario/riassunto

Contracts; 34 Interim Financial Reporting; 35 Inflation and Hyperinflation; 36 First-Time Adoption of International Financial Reporting Standards; Appendix A: Disclosure Checklist; Index

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