

1. Record Nr.	UNINA9910964734003321
Titolo	International GAAP 2008 : generally accepted accounting practice under international financial reporting standards // Mike Bonham ... [et al.]
Pubbl/distr/stampa	Chichester, West Sussex, England, : J. Wiley & Sons, 2008
ISBN	9786612348556 9781282348554 1282348558 9780470694411 0470694416
Edizione	[1st ed.]
Descrizione fisica	1 online resource (3166 p.)
Altri autori (Persone)	BonhamMike
Disciplina	657 657.0218
Soggetti	Accounting - Standards Financial statements
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 indexes.
Nota di contenuto	International GAAP 2008: Generally Accepted Accounting Practice Under International Financial Reporting Standards; About this book; Foreword; Preface; List of chapters; Detailed contents; Abbreviations; Authoritative literature; Chapter 1: The development of International GAAP; 1 THE EVOLUTION OF THE INTERNATIONAL ACCOUNTING STANDARDS BOARD; 2 THE RECONSTITUTION OF THE IASC; 3 THE IASB'S TECHNICAL AGENDA AND GLOBAL CONVERGENCE; 4 FINANCIAL REPORTING IN COMPLIANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS; 5 THE MOVE TO IFRS IN THE EUROPEAN UNION 6 THE ADOPTION OF IFRS OUTSIDE THE EUROPEAN UNION7 WHAT CONSTITUTES INTERNATIONAL GAAP?; 8 CONCLUSION; Chapter 2: The quest for a conceptual framework for financial reporting; 1 INTRODUCTION; 2 THE DEVELOPMENT OF A US CONCEPTUAL FRAMEWORK; 3 THE IASB'S CONCEPTUAL FRAMEWORK; 4 OTHER FRAMEWORK ENDEAVOURS; 5 CONVERGENCE AND THE IASB-FASB FRAMEWORK PROJECT; 6 MEASUREMENT; 7 CONCLUSION; Chapter 3:

Presentation of financial statements and accounting policies; 1
INTRODUCTION; 2 THE PURPOSE AND COMPOSITION OF FINANCIAL
STATEMENTS; 3 THE STRUCTURE OF FINANCIAL STATEMENTS; 4
ACCOUNTING POLICIES
5 DISCLOSURE REQUIREMENTS 6 FUTURE DEVELOPMENTS; 7
CONCLUSION; Chapter 4: Non-current assets held for sale and
discontinued operations; 1 INTRODUCTION; 2 NON-CURRENT ASSETS
(AND DISPOSAL GROUPS) HELD FOR SALE; 3 DISCONTINUED
OPERATIONS; 4 COMPARATIVE INFORMATION; 5 DISCLOSURE
REQUIREMENTS; 6 CONCLUSION; Chapter 5: First-time adoption; 1
INTRODUCTION; 2 REQUIREMENTS OF IFRS 1; 3 PRACTICAL ISSUES; 4
CONCLUSION; Chapter 6: Consolidated and separate financial
statements; 1 THE CONCEPT OF A GROUP; 2 DEVELOPMENT OF IAS 27;
3 DEFINITION OF SUBSIDIARY
4 REQUIREMENT TO PREPARE CONSOLIDATED FINANCIAL STATEMENTS 5
SCOPE OF CONSOLIDATED FINANCIAL STATEMENTS; 6 CONSOLIDATION
PROCEDURES; 7 SEPARATE FINANCIAL STATEMENTS; 8 DISCLOSURE; 9
TRANSITIONAL AND FIRST-TIME ADOPTION ISSUES; 10 FUTURE
DEVELOPMENTS; Chapter 7: Business combinations and goodwill; 1
INTRODUCTION; 2 BUSINESS COMBINATIONS; 3 GOODWILL; 4
TRANSITIONAL ARRANGEMENTS AND FIRST-TIME ADOPTION ISSUES; 5
FUTURE DEVELOPMENTS; 6 CONCLUSION; Chapter 8: Associates; 1
INTRODUCTION; 2 SCOPE OF IAS 28; 3 APPLICATION OF THE EQUITY
METHOD; 4 IMPAIRMENT LOSSES; 5 PRESENTATION AND DISCLOSURE
6 TRANSITIONAL AND FIRST-TIME ADOPTION ISSUES 7 CONCLUSION;
Chapter 9: Joint ventures; 1 INTRODUCTION; 2 SCOPE OF IAS 31; 3
ACCOUNTING REQUIREMENTS; 4 PRESENTATION AND DISCLOSURE; 5
PRACTICAL ISSUES; 6 TRANSITIONAL AND FIRST-TIME ADOPTION
ISSUES; 7 FUTURE DEVELOPMENTS IN JOINT VENTURE ACCOUNTING;
Chapter 10: Foreign exchange; 1 INTRODUCTION; 2 REQUIREMENTS OF
IAS 21; 3 PRACTICAL ISSUES; 4 TRANSITIONAL ARRANGEMENTS AND
FIRST-TIME ADOPTION ISSUES; 5 CONCLUSION; Chapter 11:
Hyperinflation; 1 INTRODUCTION; 2 REQUIREMENTS OF IAS 29; 3
TRANSITIONAL ARRANGEMENTS AND FIRST-TIME ADOPTION ISSUES
4 PRACTICAL PROBLEMS

Sommario/riassunto

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special....and that is why International GAAP 2008 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropri
