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Statements (IAS 27); 20 Investments in Associates (IAS 28); 21 Financial Reporting in Hyperinflationary Economies; 22 Interests in Joint Ventures (IAS 31); 23 Financial Instruments: Presentation (IAS 32); 24 Financial Instruments: Recognition and Measurement (IAS 39); 25 Earnings Per Share (IAS 33); 26 Interim Financial Reporting (IAS 34); 27 Impairment of Assets (IAS 36); 28 Provisions, Contingent Liabilities, and Contingent Assets (IAS 37); 29 Intangible Assets (IAS 38); 30 Investment Property (IAS 40); 31 Agriculture (IAS 41); 32 First-Time Adoption of International Financial Reporting Standards (IFRS 1); 33 Share-Based Payments (IFRS 2); 34 Business Combinations (IFRS 3); 35 Insurance Contracts (IFRS 4); 36 Noncurrent Assets Held for Sale and Discontinued Operations (IFRS 5); 37 Exploration for and Evaluation of Mineral Resources (IFRS 6); 38 Financial Instruments: Disclosures (IFRS 7); 39 Operating Segments (IFRS 8); 40 Financial Instruments (IFRS 9); 41 IFRS for SMEs; Answers for Multiple-Choice Questions; Index

Sommario/riassunto

- Explanations of IFRS and IFRIC interpretations- Practical insights into implementation issues- Worked-out illustrations and examples- Case studies with solutions- Multiple-choice questions with answers- Extracts from published financial statements A one-stop resource for understanding and applying current International Financial Reporting Standards As the International Accounting Standards Board (IASB) makes rapid progress towards widespread acceptance and use of IFRS (formerly named International Accounting Standards) worldwide, the need to understand
