

1. Record Nr.	UNINA9911019124303321
Autore	Mirza Abbas A
Titolo	Wiley IFRS : practical implementation guide and workbook / / Abbas Ali Mirza, Graham J. Holt
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, Inc., 2011
ISBN	9786613072283 9781119200543 1119200547 9781283072281 1283072289 9781118017647 1118017641 9781118017623 1118017625
Edizione	[3rd ed.]
Descrizione fisica	1 online resource (604 p.)
Collana	Wiley Regulatory Reporting ; ; v.3
Altri autori (Persone)	HoltGraham J
Disciplina	657.30218
Soggetti	Accounting - Standards International business enterprises - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Contents; Forewords to First Edition; Preface; Acknowledgements; About the Authors; 1 Introduction to International Financial Reporting Standards; 2 IASB Framework; 3 Presentation of Financial Statements (IAS 1); 4 Inventories (IAS 2); 5 Statement of Cash Flows (IAS 7); 6 Accounting Policies, Changes in Accounting Estimates and Errors (IAS 8); 7 Events After the Reporting Period (IAS 10); 8 Construction Contracts (IAS 11); 9 Income Taxes (IAS 12); 10 Property, Plant, and Equipment (IAS 16); 11 Leases (IAS 17); 12 Revenue (IAS 18); 13 Employee Benefits (IAS 19) 14 Accounting for Government Grants and Disclosure of Government Assistance (IAS 20) 15 The Effects of Changes in Foreign Exchange Rates (IAS 21); 16 Borrowing Costs (IAS 23); 17 Related-Party Disclosures (IAS 24); 18 Accounting and Reporting by Retirement Benefit Plans (IAS 26); 19 Consolidated and Separate Financial

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

---