

July 2014

International Financial Reporting Standards®

# A Guide through IFRS®

Official pronouncements issued at 1 July 2014 with extensive cross-references and other annotations. Includes IFRSs® with an effective date after 1 July 2014 but not the IFRSs® they will replace.



**PART A**  
the Conceptual Framework  
and requirements

 IFRS®

# Guide Through Ifrs

**Steven W. Sowards**

## Guide Through Ifrs:

**An Executive Guide to IFRS** Peter Walton, 2011-08-02 A comprehensive and invaluable guide to IFRS which users will find indispensable in correctly applying the complex and onerous requirements of IFRS and IAS Steve Collings FMAAT FCCA Leavitt Walmsley Associates and author of Interpretation and Application of International Standards on Auditing International Financial Reporting Standards have been mandatory in the EU since 2005 and are rapidly being adopted by countries throughout the world In this environment it is increasingly important for managers executives and CEOs to understand the background of the IFRS and their main requirements In An Executive Guide to IFRS Content Costs and Benefits to Business Peter Walton provides a concise and accessible guide to the principal features of IFRS explains why they are useful looks at their impact on businesses and provides some of the context to help define their global role The book is divided into three sections Part one deals with the convergence process and its costs and benefits and gives background on the story so far Part two contains the main technical content of the book and provides an analysis of the main issues under IFRS reporting including The content of financial statements Investments in other companies Income Statement and Balance Sheet items IFRS for SMEs A comparison with US GAAP Part three covers the creation of the IFRS provides details of the IASB's standard setting process and describes how people outside the IASB can participate in the process and lobby effectively It also examines the history of the IASB and includes a chapter based on the author's observation of the standard setters in action An Executive Guide to IFRS is an invaluable resource for anyone seeking to understand the essentials of International Financial Reporting Standards

**Managing the Transition to IFRS-Based Financial Reporting** Lisa Weaver, 2014-05-16 The one stop guide to transitioning to IFRS financial reporting The International Financial Reporting Standards IFRS have already been adopted in Europe and plans are in place to transition to IFRS reporting in the UK India Japan and other major economies The US is deliberating the nature of its convergence with IFRS and US entities will need to understand the implications of transition This means all finance managers and financial controllers will be responsible not only for understanding IFRS but for making the transition and dealing with implications Managing the Transition to IFRS Based Financial Reporting is a one stop resource for navigating this major change Case studies and project management advice help move smoothly from GAAP to IFRS principles and requirements Managing the Transition to IFRS Based Financial Reporting is the only book on the market that focuses on both the accounting and non accounting implications of IFRS transition This complete approach will guide you from the history and conceptual basis of IFRS through each stage of the transition process ensuring expert change management and fluid communication from start to finish Takes a holistic approach covering non accounting implications like educating and communicating IFRS requirements Provides case studies to illustrate best practices for moving to the new international standards Provides a framework for planning and executing the entire IFRS transition project With nearly two decades of financial training experience author Lisa Weaver is imminently

qualified to deliver clear concise and understandable content In addition the reference material and other resources in Managing the Transition to IFRS Based Financial Reporting will help you simplify the transition and take advantage of all the benefits IFRS reporting confers **A Guide Through IFRS Standards as Issued at IFRS Foundation,2016**

**A Guide Through International Financial Reporting Standards (IFRSs) 2009 ,2009** **A Guide Through IFRS® 2015**

**(Green Book)** International Accounting Standards Board,2015 Guide to Reference in Business and Economics Steven W. Sowards,2014-07-22 Focusing on print and electronic sources that are key to business and economics reference this work is a must have for every reference desk **A Guide Through IFRS Standards as Issued at ,2016** **Wiley IFRS** Abbas A.

Mirza,Graham Holt,Liesel Knorr,2011-04-05 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 these new standards increases Now fully revised and updated IFRS Practical Implementation Guide and Workbook Third Edition is the straightforward handbook for understanding and adapting the IFRS standards This quick reference guide includes easy to understand IAS IFRS outlines explanations and practical insights that greatly facilitate understanding of the practical implementation issues involved in applying these complex standards Clearly explaining the IASB standards so that even first time adopters of IFRS will understand the complicated requirements the Third Edition presents Ten recently issued and revised IFRS standards including business combinations financial instruments and newly issued IFRS for SMEs New International Financial Reporting Interpretations Committee IFRIC projects Multiple choice questions with solutions and explanations to ensure thorough understanding of the complex IFRS IAS standards Case studies or problems with solutions illustrating the practical application of IFRS IAS Excerpts from published financial statements around the world Designed with the needs of the user in mind IFRS Practical Implementation Guide and Workbook Third Edition is an essential desktop reference for accountants and finance professionals as well as a thorough review guide for the IFRS IAS certification exam **Federal Register ,2004-03**

**An Executive's Guide for Moving from US GAAP to IFRS**

Peter Walton,2009-09-01 An Executive s Guide for Moving from US GAAP to IFRS reviews different issues relating to the possibility that the Securities and Exchange Commission SEC may eventually mandate the use of International Financial Reporting Standards IFRS for use by listed companies and delegate to the International Accounting Standards Board IASB the task of providing accounting standards for the United States The first chapter reviews the international movement to converge on a single global basis of accounting for listed companies It also discusses the experience of European companies where 25 countries adopted IFRS in 2005 The second chapter analyzes the position in the United States It looks at the advantages and disadvantages for corporations and explains the convergence program being followed by the Financial Accounting Standards Board FASB and the IASB It also looks at the SEC s activities in this area and then sets out the

challenges to be addressed by U S corporations if IFRS are adopted Canada has made the decision to switch in 2011 and the Canadian experience is discussed as offering a blueprint for the United States This is followed by an extensive analysis of the technical differences between IFRS and U S Generally Accepted Accounting Principles GAAP The last two chapters explain the organizational structure of the IASB and its standard setting process and then the evolution of the international standard setter from its beginning in 1973

**ACRN Proceedings in Finance and Risk Series '13** Dr. Othmar M. Lehner,Dr.

Richard Harrison,2014-03-06 Proceedings of the 14th FRAP Finance Risk and Accounting Perspectives conference taking place in Cambridge UK

**Advanced Financial Reporting** Derry Cotter,2012 This title provides a current and comprehensive guide to international accounting standards Covering both IFRS and IAS this book adopts a user friendly structure By clearly explaining the theory behind each standard this text makes a technical subject accessible and easy to understand

**Pocket Guide to IFRS Standards** Paul Pacter,2016

**Wiley Guide to Fair Value Under IFRS** James P. Catty,2010-04-09 Your one indispensable guide to all the Fair Value requirements of IFRS A complete guide to the complex valuation requirements of IFRS this book includes chapters on theoretical and practical applications with extensive examples illustrating the required techniques for each application Appropriate for anyone involved professionally with finance managers accountants investors bankers instructors and students this guide draws on a stellar panel of expert contributors from fourteen countries who provide international coverage and insight into a diverse range of topics including Fair Value in implementing IFRS Market Approach Income Approach Capitalization and Discounting Methods Economic and Industry Conditions Cost of Capital Financial Statement Analyses Impairment Testing Intellectual Property Rights patents copyrights trademarks Projecting Financial Statements Liabilities Customer Relationships Share based Payment Plant and Equipment Guide to Fair Value Under IFRS is the first international valuation book of its kind Fully compliant with the Certified Valuation Analyst curriculum it provides detailed guidance as to how fair value is to be determined and fills numerous gaps in common understanding of IFRS requirements

*Insights into IFRS : KPMG's practical guide to International Financial Reporting Standards. 1 ,2013*

**A Guide Through IFRS Standards as Issued at 1 July 2016 ,2016**

**IFRS Explained** BPP Learning Media,2016-12-31 BPP Learning Media's Explained Range of Texts are invaluable guides which provide expert practical guidance for professionals Helping the reader master key concepts and gain an understanding of complex topics our Texts utilise a clear format with information broken down into manageable segments

**Wiley Guide to Fair Value Under IFRS** James P. Catty,2010-05-03 Your one indispensable guide to all the Fair Value requirements of IFRS A complete guide to the complex valuation requirements of IFRS this book includes chapters on theoretical and practical applications with extensive examples illustrating the required techniques for each application Appropriate for anyone involved

professionally with finance managers accountants investors bankers instructors and students this guide draws on a stellar panel of expert contributors from fourteen countries who provide international coverage and insight into a diverse range of

topics including Fair Value in implementing IFRS Market Approach Income Approach Capitalization and Discounting Methods Economic and Industry Conditions Cost of Capital Financial Statement Analyses Impairment Testing Intellectual Property Rights patents copyrights trademarks Projecting Financial Statements Liabilities Customer Relationships Share based Payment Plant and Equipment Guide to Fair Value Under IFRS is the first international valuation book of its kind Fully compliant with the Certified Valuation Analyst curriculum it provides detailed guidance as to how fair value is to be determined and fills numerous gaps in common understanding of IFRS requirements Insights Into IFRS, 2011 Insights into IFRS is a guide to preparing and understanding financial statements that have been prepared in accordance with IFRSs

*Wiley IFRS 2006* Barry J. Epstein, Abbas A. Mirza, 2006-02-03 International Financial Reporting Standards IFRS formerly known as International Accounting Standards IAS have received increasingly favorable attention in recent years beginning with the endorsement by the International Organization of Securities Commissions IOSCO and then especially after the European Union mandated use of the IFRS by all EU Member States publicly held companies beginning in 2005 Thus as over 7 000 companies in the twenty five Member States prepare their consolidated financial statements in early 2006 they will be making a major and possibly difficult transition to the IFRS from various predecessor national GAAP standards Other major nations including Russia China and Australia are also transitioning to IFRS and both the U S and U K standard setters are committed to a process of convergence with the IFRS Thus there is accelerating momentum toward worldwide embrace of these financial reporting standards which a few short years ago were virtually unknown to most major reporting entities IASC predecessor of the current IASB began its efforts about thirty years ago and enjoyed modest success Many of the national standards mandated by developing nations standard setters already were either closely based on the IFRS or were direct endorsements of the international standards now with the most highly developed nations rushing to embrace the IFRS there may soon be a truly worldwide set of financial reporting standards Wiley IFRS 2006 is the compact yet truly comprehensive reference guide that accountants and auditors can rely upon as they gain an understanding of the intricacies of financial reporting under the IFRS To facilitate this process Wiley IFRS 2006 contains many real world examples illustrative key financial reporting and disclosure issues a comprehensive disclosure checklist an updated detailed comparison between the IFRS and U S GAAP and a thorough explanation of the special requirements of first time adoption of IFRS reporting All IFRS and related pronouncements through IFRS 7 are covered in elaborate detail with interpretive guidance provided by seasoned practitioners with global experience in financial reporting The up to date and exhaustively edited 2006 edition contains coverage of important and complex new requirements such as IFRS 1 First Time Adoption of International Financial Reporting Standards IFRS 2 Share Based Payment IFRS 3 Business Combinations IFRS 4 Insurance Contracts IFRS 5 Noncurrent Assets Held for Sale and Discontinued Operations IFRS 6 Exploration for and Evaluation of Mineral Resources IFRS 7 Financial Instruments Disclosures The 2006 edition continues detailed coverage of all previously

issued IAS standards including the recently revised financial instruments and hedge accounting standards IAS 32 and IAS 39. New for 2006 is a comprehensive treatment of present value concepts and computations which are increasingly important given the ongoing incorporation of fair value into financial statement measurement requirements. Many new illustrative examples have been added to all chapters. Other complex areas receiving expansive coverage are IAS 2 Inventories, IAS 17 Accounting for Leases, IAS 18 Revenue, IAS 19 Employee Benefits, IAS 27 Consolidated and Separate Financial Statements, IAS 30 Disclosures in the Financial Statements of Banks and Similar Financial Institutions, IAS 36 Impairment of Assets, IAS 38 Intangible Assets, IAS 41 Agriculture.

## **Guide Through Ifrs** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Guide Through Ifrs**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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