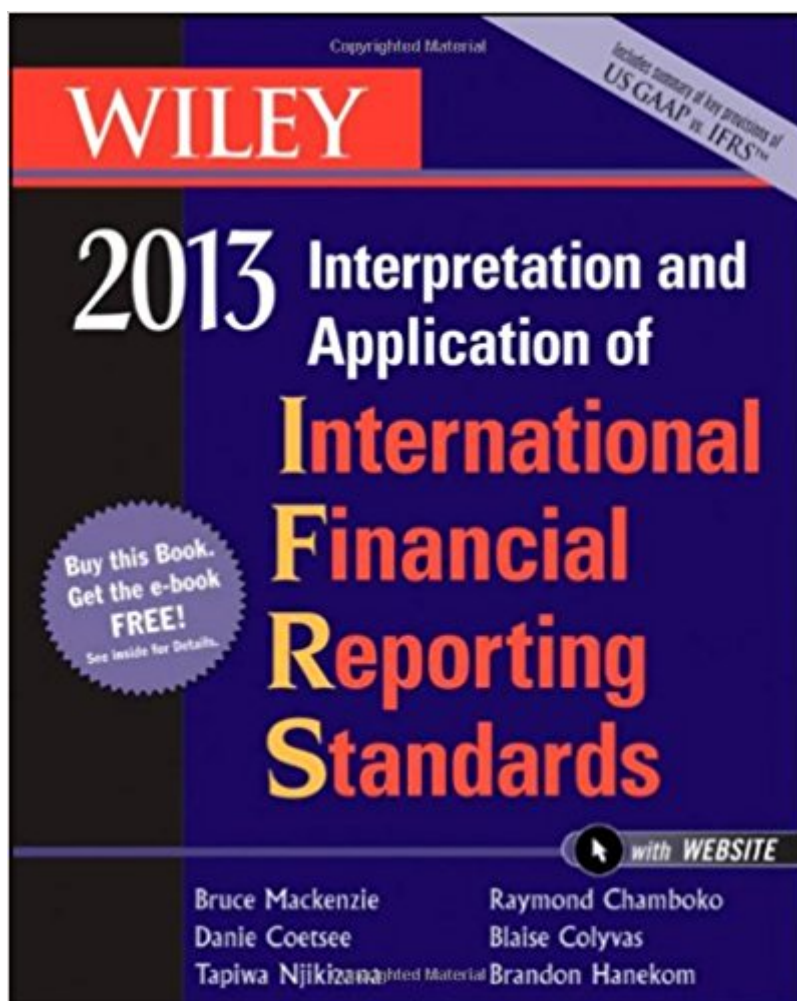


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# Wiley IFRS 2013: Interpretation And Application Of International Financial Reporting Standards



## Synopsis

Your one-stop resource for understanding current International Financial Reporting Standards, with a free ePDF of the entire book As the International Accounting Standards Board (IASB) continues towards its goal of a set of high quality financial reporting standards and makes significant strides in achieving global convergence of accounting standards worldwide, International Financial Reporting Standards (IFRS) continue to be important to the accounting world. Wiley IFRS 2013 provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them. Covers the most recent International Financial Reporting Standards (IFRS) and IFRIC interpretations An indispensable guide to IFRS compliance Provides a complete explanation of all IFRS requirements, coupled with copious illustrations of how to apply the rules in complex, real-world situations Written by a world-class team of authors active in IFRS consulting, training, working with multinational listed companies, public sector entities and SMEs, Wiley IFRS 2013 is an indispensable guide to IFRS compliance. And see inside the book for full details on how to download the entire book as a free ePDF, for quick searching and checking on your computer wherever you are.

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Your one indispensable guide to IFRS® compliance International Financial Reporting Standards (IFRS®) have received increased attention since such signal events as endorsements by the International Organization of Securities Commissions (IOSCO) in 2000, by the European Union (2002, mandating universal adoption by publicly held companies in 2005), and by the SEC (waiving

reconciliation requirements for foreign private issuers using IFRS® starting in 2007). With further refinements to IFRS® continuing to be made by the International Accounting Standards Board (IASB) and aided by work being performed pursuant to the "convergence" commitment made by the US standard-setter, FASB and given the now virtually unstoppable momentum worldwide to adopt (or, in some cases, adapt) IFRS®, mastery of this knowledge is becoming a necessity for all preparers of financial statements. Experience from EU-based companies that implemented IFRS® financial reporting by 2005 suggests that such an undertaking may require a multi-year effort. Wiley IFRS® 2013 provides a complete explanation of all IFRS® requirements, coupled with copious illustrations of how to apply the rules in complex, real-world fact situations. It can be used both in training accounting staff and serving as a reference guide during actual implementation of IFRS® and preparation of IFRS®-based financial statements. Wiley IFRS® 2013 is equally valuable for preparers, auditors, and users of financial reports. To optimize the reader's understanding, both examples created to explain particular IFRS® requirements and selections from actual published financial statements are provided throughout the book, illustrating all key concepts. Also included in this edition are a revised, comprehensive disclosure checklist; an updated, high-level comparison between US GAAP and IFRS®, keyed to chapter topics; and integrated discussions of major ongoing IASB projects that may have significant impact on readers' responsibilities over the coming year.

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