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approach unavailable elsewhere It shows how difficult practical issues should be approached in the complex global world of international financial reporting where IFRSs have become the accepted financial reporting system in more than 100 countries This integrated approach provides a unique level of authoritative material for anyone involved in preparing interpreting or auditing company accounts for regulators academic researchers and for all students of accountancy All aspects of the detailed requirements of IFRS are dealt with on a topic by topic basis Each chapter of International GAAP 2016 deals with a key area of IFRS and has a common structure for ease of use An introduction to the background issues An explanation of relevant principles A clear exposition of the requirements of IFRS A discussion of the implications in practice and possible alternative solutions available Worked examples Extracts from real company accounts A full listing of the Manual and Solutions for Accounting Principles James Oscar McKinsey, Howard Scott Noble.1944 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 **Principles of** Group Accounting under IFRS Andreas Krimpmann, 2015-06-02 A professional perspective to implementing IFRS 10 11 and 12 The new International Financial Reporting Standards IFRS 10 11 and 12 are changing group accounting for many businesses As business becomes increasingly global more and more firms will need to transition using the codes and techniques described in Principles of Group Accounting under IFRS This book is a practical guide and reference to the standards related to consolidated financial statements joint arrangements and disclosure of interests Fully illustrated with a step by step case study Principles of Group Accounting under IFRS is equally valuable as an introductory text and as a reference for addressing specific issues that may arise in the process of consolidating group accounts The new international standards will bring about significant changes in group reporting and it is essential for accountants auditors and business

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