

1. **Identify the main topic of the passage.**
 2. **Summarize the main idea in your own words.**
 3. **Identify the supporting details and evidence.**
 4. **Explain the author's purpose and tone.**
 5. **Identify the main conclusion or message.**

IFRS

IN-ROAD EDITION

Figure 1. The effect of the number of trials on the number of correct responses.

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RJ Shavelson



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Teaching IFRS Richard M.S. Wilson, Ralph W. Adler, 2013-09-13 The increasing pace of global conformance towards the adoption of International Financial Reporting Standards IFRS highlights the need for accounting students as well as accounting practitioners to be conversant with IFRS *Teaching IFRS* offers expert descriptions of and insights into the IFRS convergence process from a teaching and learning perspective Hence this book is both timely and likely to have considerable impact in providing guidance for those who teach financial reporting around the world The contents of the book come from authoritative sources and offer something distinctive to complement the existing textbooks which typically focus on the technical aspects of IFRS and their adoption Drawing upon the experiences of those who have sought to introduce IFRS related classroom innovations and the associated student outcomes achieved therefrom the book offers suggestions about how to design and deliver courses dealing with IFRS and catalogues extensive listings of IFRS related teaching resources to support those courses This book was originally published as a special issue of *Accounting Education* An international journal

Wiley IFRS Abbas A. Mirza, Graham Holt, Liesel Knorr, 2016-06-20 Get up to speed quickly with a hands on practical guide to applying IFRS *Wiley IFRS Practical Implementation Guide and Workbook Fourth Edition* is a one stop workbook that provides comprehensive guidance on learning the International Financial Reporting Standards IFRS Using a variety of hands on instruction techniques the book provides lucid explanations of the complex Standards being adopted throughout the world and practical insights into the implementation of these principles based standards Users will clarify their understanding of the standards and gain practical insights into their application The International Financial Reporting Standards IFRS have been adopted by over 120 countries as a way to bring about convergence in financial reporting around the world More than two thirds of the most powerful economies of the world the G20 nations have given them a favorable nod of acceptance Specifically global players such as Brazil Canada Korea Australia Russia and all the member states of E U including the likes of Germany France and the UK have already adopted these Standards and other major economies of the world are expected to follow suit in later years This workbook fills the urgent need for a complete resource that allows finance professionals to get up to speed quickly and is comprehensive enough to be used as a reference by those preparing for the IFRS certification examinations The updated fourth edition contains a comprehensive analysis of ALL currently effective IFRS IAS standards and ALL IFRIC SIC interpretations and also covers the latest changes that affect the standards including New and revised Standards IFRS 9 10 11 12 13 14 Exposure Drafts including Leasing Revenue Recognition Financial Instruments Exercises on IFRS standards framed as case studies with solutions Multiple choice questions and illustrations of complex technical issues Exam prep examples for IFRS certification candidates The Workbook walks readers through the IFRS Standard by Standard providing exercises along the way that help illustrate the application of key concepts and techniques Readers will learn the Standards as well as the larger framework at play gaining proficiency in this new global financial reporting

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Loftus,Miriam Koning,Cathrynne Service,2025-04-17 A comprehensive IFRS practice resource from leading accounting authorities In the newly revised fifth edition of Applying IFRS Standards a team of accounting experts delivers a comprehensive practice resource designed for accountancy students and accounting practitioners seeking to better understand the complexities of International Financial Reporting Standards IFRS The book begins with an overview of the International Accounting Standards Board IASB and explains how it establishes accounting standards before moving on to a discussion of the key concepts and applications of IFRS It offers insights and examples sourced from the international business world and addresses the skills you need to apply the standards in real world business environments In addition to a comprehensive factual breakdown of the IFRS Standards parts of the book are accompanied by an academic perspective which offers key relevant research findings Applying IFRS Standards provides discussion questions exercises and references as well as complimentary access to a companion website that contains additional chapters instructor slides test banks more exercises a solutions manual and new IFRS Learning Resources This is an essential learning tool for students and early career accounting professionals as well as a useful desk reference for established accounting practitioners **Wiley**

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