

A student's guide to International Financial Reporting Standards

by Clare Finch
Second Edition



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Student Guide to Ifrs Clare Finch, 2007 **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

Interpretation and Application of International Standards on Auditing Steven Collings, 2011-06-01

Written by Steven Collings winner of Accounting Technician of the Year at the British Accountancy Awards 2011 this book deals with the significant changes auditing has undergone in recent years due in large part to well publicised corporate disasters such as Enron and Parmalat which have shaken the profession In response many countries have replaced pre existing domestic standards with International Standards on Auditing ISAs in an attempt to ensure that auditors throughout the world apply the same level of standards during all audit assignments and that audit quality remains consistent on a global basis International Standards on Auditing are frequently updated to improve and clarify their application throughout the audit and accounting profession They can be extremely complex and difficult to apply in real life situations It is essential to apply the standards with sufficient rigor to enable an efficient audit to take place to satisfy the regulators and ensure that the client receives an audit which is beneficial cost effective and which conforms to the prescribed framework however auditors are often criticised for failing to do so Recognising that auditing is not always an exact science and that in many cases the auditor is called upon to make a judgement in situations open to differing opinions this book takes a practical and pragmatic approach to following International Standards on Auditing Steve Collings looks at

the full ISAs in their final form as reissued following the IAASB Clarity Project and give auditors guidance on how to interpret and apply them in real life situations Each redrafted or rewritten ISA is dealt with in a separate chapter containing case studies and illustrative examples The book also covers the regulatory framework of auditing and gives a summary of the five ethical standards applicable to auditors as mapped by the IAASB Detailed appendices provide an overview of IFRS and IAS illustrative audit tests and illustrative financial statements IFRS For Dummies Steven Collings,2012-05-21 The easy way to get a grip on International Reporting Standards IFRS For Dummies is your complete introduction to IFRS and international accounting and balancing standards Combining all the facts needed to understand this complex subject with useful examples this easy to read guide will have you on top of IFRS in no time In plain English it helps you make sense of IFRS and your understanding of what they are and where they apply how to adopt IFRS for the first time how IFRS affects the key components of your financial statements how to disclose information in financial statements and much more Covers what to do if you re applying IFRS for the first time Explains complicated material in plain English Helps you make sense of this principles based set of standards that establish broad rules for financial reporting If you re an accountant student or trainee in need of accessible information on IFRS this hands on friendly guide has you covered **Interpretation and Application of International Standards on Auditing** Steven Collings,2011-04-04 Written by Steven Collings winner of Accounting Technician of the Year at the British Accountancy Awards 2011 this book deals with the significant changes auditing has undergone in recent years due in large part to well publicised corporate disasters such as Enron and Parmalat which have shaken the profession In response many countries have replaced pre existing domestic standards with International Standards on Auditing ISAs in an attempt to ensure that auditors throughout the world apply the same level of standards during all audit assignments and that audit quality remains consistent on a global basis International Standards on Auditing are frequently updated to improve and clarify their application throughout the audit and accounting profession They can be extremely complex and difficult to apply in real life situations It is essential to apply the standards with sufficient rigor to enable an efficient audit to take place to satisfy the regulators and ensure that the client receives an audit which is beneficial cost effective and which conforms to the prescribed framework however auditors are often criticised for failing to do so Recognising that auditing is not always an exact science and that in many cases the auditor is called upon to make a judgement in situations open to differing opinions this book takes a practical and pragmatic approach to following International Standards on Auditing Steve Collings looks at the full ISAs in their final form as reissued following the IAASB Clarity Project and give auditors guidance on how to interpret and apply them in real life situations Each redrafted or rewritten ISA is dealt with in a separate chapter containing case studies and illustrative examples The book also covers the regulatory framework of auditing and gives a summary of the five ethical standards applicable to auditors as mapped by the IAASB Detailed appendices provide an overview of IFRS and IAS illustrative audit tests and illustrative financial statements

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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 **IFRS as global standards : a pocket guide : 2014** Paul Pacter,IFRS Foundation,2014 *International Financial Reporting Standards (IFRSs)* ,2007 *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 *Insights into IFRS : KPMG's practical guide to International Financial Reporting Standards. 1* ,2013 **Insights Into IFRS** ,2011 Insights into IFRS is a guide to preparing and understanding financial statements that have been prepared in accordance with IFRSs The Complete Guide to International Financial Reporting Standards Ralph Tiffin,2010 Whether Finance Directors like it or not IFRS and IAS are here and everybody involved in the financial running of a business not just FDs and accounts executives but other directors and professional advisors as well have to be up to speed This guide explains the principles of IAS and the accounting and disclosure agreements and clarifies practical problems of compliance *IFRS as Global Standards* ,2015

International Financial Reporting 7th Edition Alan Melville,2019 International Financial Reporting delivers a focused user friendly introduction to international financial reporting and how to implement the IASB standards for undergraduate students **Pocket Guide to IFRS Standards** Paul Pacter,2016

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