Understanding Financial Statements Solutions

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this book reflects ifrs as of the preparation of the text during 2004 and as far as possible up to the date of first publication in july 2005 accounting standards in depth contains a brief summary of the relevant international accounting standards selection of questions illustrating how international standards are used in practice and provide useful revision practice for those attempting accountancy exams the book starts with an introduction to the standard setting process as well as looking at the development of iasb it examines the framework for the preparation and presentation of financial statements which underpins the practice of financial accounting the intention of the book is that the reader will be tested on basic numerical application on an understanding of the underlying theory and on presentation of financial statements under the international regulatory framework the questions have been carefully chosen to test the readers ability to write good practical reports perform calculations and present both extracts and full sets of financial statements tests the reader on numerical application understanding of the underlying theory and presentation of financial statements includes questions selected from the major accounting bodies in the uk cima and acca

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