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international gaap 2013 goes much further than explanation it provides a comprehensive guide to interpreting and implementing ifrs sets ifrs in a relevant

business context and provides insights into how complex practical issues should be resolved in the real world of global financial reporting this book is an essential tool for anyone applying auditing interpreting regulating studying or teaching international financial reporting written by financial reporting professionals from the international financial reporting group of ernst young this three volume guide to reporting under ifrs provides a global perspective on the real world interpretation and practical application of ifrs complex technical accounting issues are explained clearly and ifrs is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world the 2013 edition of international gaap has been fully revised and updated in order to address all new revised and amended authoritative pronouncements and interpretations including for many entities the mandatory adoption in 2013 of ifrs 10 consolidated financial statements ifrs 11 joint arrangements ifrs 12 disclosure of interests in other entities ifrs 13 fair value measurement and ias 19 revised employee benefits explain the many initiatives and discussions that are currently being pursued by the iasb and by the ifrs interpretations committee and the potential consequential changes to accounting requirements in particular projects on financial instruments revenue recognition leases and insurance contracts may all significantly change current accounting practice provide insight and guidance from a truly global perspective on the many issues relating to the interpretation and practical application of ifrs based on the extensive experience of the book's authors in dealing with recent day to day practical issues igaap info

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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 leaders to understand their implications author andreas krimpman is an internationally recognized authority on the transition from gaap to ifrs and this new text comes packaged with gaap ifrs comparison resources that will help make the changes clear other bonus resources include an excel based consolidation tool checklists and a companion website with the latest information learn about definitions requirements processes and transition techniques for ifrs 10 11 and 12 covering group level accounting practical implementation strategies demonstrated through a clear case study of a midsize group key concepts related to consolidated financial statements joint ventures management consolidation and disclosure of interests comparisons between gaap and ifrs to clarify the required changes for international firms whatever stage of the consolidation process you are in you will appreciate the professional perspective in principles of group accounting under ifrs

e book ethical obligations and decision making in accounting text and cases

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an accessible guide to an increasingly complex subject entrepreneurial finance concepts and cases demonstrates how to address often overlooked financial issues from the entrepreneur's standpoint including challenges faced by start ups and small businesses this new edition retains the original's structure around seven modules or building blocks designed to be taught across a full semester with natural break points built into each chapter within the modules the building blocks present macro concepts which are explored in greater detail in each of the chapters each concept is illustrated by a short case and followed by thoughtful questions to enhance learning the cases are new or fully updated for the second edition and deal with real companies real problems and currently unfolding issues a new chapter on business models includes coverage of social ventures and the chapters on forms of business ownership and financing have been expanded upper level undergraduate students of entrepreneurship will appreciate the book's practical approach and engaging tone along with the hands on cases and exercises that help students to break down complex concepts online resources for instructors include a case teaching manual lecture slides test bank and interactive exercises

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