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Intermediate Accounting IFRS - Donald E. Kieso 2020-07-08

Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards (IFRS) and how they are applied in practice. This text emphasizes fair value, proper accounting for financial instruments, and new developments in international accounting. By presenting IFRS in light of current accounting practice, this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers. With this revised and updated Fourth Edition, students will develop a firm conceptual understanding of IFRS, as well as the ability to integrate their learning through practical exercises. Throughout this text, Global Accounting Insights highlight the important differences that remain between IFRS and U.S. GAAP, discussing the ongoing joint convergence efforts to resolve them. Comprehensive, up-to-date, and accurate, Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively. Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS, U.S. GAAP, and other important standards Emphasizes practical application of knowledge with end-of-chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs, interactive content, and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world, students of global accounting will need to be intimately familiar with these standards, and prepared to keep up with the rapid changes in the international environment. Intermediate Accounting IFRS answers to these pressing needs, making it the clear choice for accounting courses at the intermediate level.

Comparative International Accounting - Christopher Nobes 2020

"Comparative International Accounting is intended to be a comprehensive and coherent text on international financial reporting. It is primarily designed for undergraduate and postgraduate courses in comparative and international aspects of financial reporting. A proper understanding requires broad overviews (as in Part I), but these must be supported by detailed information on real countries and companies (as in Parts II to IV) and across-the-board comparisons of major topics (as in Parts V and VI). This book was first published in 1981. Until this present edition (the fourteenth), the book was jointly written by Christopher Nobes and Robert Parker. However, Bob Parker died shortly after the thirteen edition was published in 2016. This edition is dedicated to his memory; see obituaries in the 2016 volumes of Accounting and Business Research and Accounting History. Bob's last publication was a review of the development of the contents of this book (and therefore of the world of international accounting) over its thirteen editions from 1981 onwards. Readers can consult this in Volume 21 (Issue 4) of Accounting History"--

Financial Reporting - Janice Loftus 2018

Intermediate Accounting - Donald E. Kieso 2010-06-01

US public companies will have to follow International Financial Reporting Standards as of January 1, 2011. Weygandt's Financial Accounting: IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards. Following the reputation for accuracy, comprehensiveness, and currency, Weygandt guides students through financial accounting and the period of transition for IFRS readiness. The text prepares student for the requirements they will follow in the coming years.

The Pros and Cons of Sale and Leaseback Transactions - Eric Scheithauer 2017-10-30

Seminar paper from the year 2016 in the subject Business economics - Business Management, Corporate Governance, grade: 1.0, University of

applied sciences Frankfurt a. M., course: Master of Business Administration, language: English, abstract: The objective of this work is to analyze and assess the pros and cons of sale and leaseback transactions (SLBTs) from different perspectives. For that purpose, mainly printed sources from leading authors in the area of finance and accounting as well as academic journals will be used. To include latest developments and insights, the author will reference publications by standardization bodies, the Big Four audit firms as well as consulting companies, among others. At first, the foundational framework will be established, including an overview of available financing methods and a definition on what is commonly understood by external as well as internal financing. The following sub-chapter drills deeper into the matter by defining what leases are and how they can be classified into different types. For that reason, operating and financial leases will be distinguished with reference to common accounting standards. Additionally, a practical example will illustrate this distinction. This is closely followed by the definition of sale and leaseback transactions including the prime characteristics of it. Also, a practical example will ensure clearer understanding. In the main part the pros of sale and leaseback will be assessed from the perspective of the seller as well as from buyer of the assets. The associated cons will be analyzed thereafter. Another practical example will serve to complement this section. In the next chapter the possible effects of changing regulations, laws and accounting practices regarding leases and SLBT's will be outlined. This includes a practical example to illustrate and explain the effects of the new accounting standard "IFRS 16 Leases" on this subject from different perspectives. After that, a concise overview of typical sale and leaseback applications will follow.

Changes Due to IFRS 16 and Its Effects on the Shipping Industry - Mario Kranz 2020

"One of my great ambitions before I die is to fly in an aircraft that is on an airline's balance sheet." (Tweedie, David (2008): 5.) With this statement David Tweedie (former Chairman of the IASB) shaped the discussions in 2008 about the need for new regulations regarding the leasing accounting. The option of IAS 17 to classify leases according to operating leases and thus achieve an "off-balance sheet" accounting results in a distortion of the balance sheets and the asset, financial and earnings position. The abolition of the "off-balance sheet" representation could largely be achieved by reforming the regulations regarding the leasing agreement and the associated "right-of-use" approach. (Gruber/Hartmann-Wendel (2016): 441.) Due to the accounting options in IFRS 16 for short-term and low-value leases however, off-balance accounting is still possible. (Eckl et al. (2016b): 727.) IFRS 16 also offers discretion that companies can use for accounting purposes. In addition to the abovementioned options for off-balance presentation, the existing scope for identifying leases is a major criticism of IFRS 16. The delimitation between off-balance sheet service contracts and off-balance sheet leasing contracts can be influenced, for example, by deliberate drafting of contracts. (Toferer (2018): 33.).

International Financial Reporting Standards - 2016

The 2015 International Financial Reporting Standards, IFRS, (Red book) is the only official printed edition of the consolidated text of the IASB's authoritative pronouncements as issued at 1 January 2015. This edition includes amendments to IFRSs that have an effective date after 1 January 2015. It does not contain documents that are being replaced or superseded but remain applicable if the reporting entity chooses not to adopt the newer versions early. This RED book edition is presented in two parts: Part A (the Conceptual Framework and requirements) contains the latest version of IFRSs, IASs and IFRIC and SIC Interpretations; Part B contains the accompanying documents, such as Illustrative Examples, Implementation Guidance, bases for conclusions and dissenting opinions. IFRS Standards - IFRS Foundation 2016

International Financial Reporting Standards Implementation - Mohammad Nurunnabi 2021-08-23

Contributions to International Accounting aims to address a vital gap in research by focusing on providing relevant and timely studies on International Financial Reporting Standards implementation for local and international policymakers.

A Guide Through IFRS Standards as Issued at - IFRS Foundation 2016

International Financial Reporting Standards. Editie 2016. 2 Vols - 2016

00'2016 IFRS® Standards (Red Book)' is the only official printed edition of the consolidated text of the International Accounting Standards Board's authoritative pronouncements as issued at 13 January 2016. 00What?s New? 0This edition is presented in two volumes, parts A and B. It includes the following changes made since 1 January 2015: one new Standard-IFRS 16 Leases; Change of Effective Date of IFRS 15; Change of Effective Date of Amendments to IFRS 10 and IAS 28. 0This edition includes amendments to Standards that have an effective date after 1 January 2016. It does not contain Standards that are being replaced or superseded but remain applicable if the reporting entity chooses not to adopt the newer versions early.0.

Annual Improvements to IFRS Standards 2014-2016 Cycle - International Accounting Standards Board 2016

Resistance to Changes in Financial Reporting Standards - Edel Lemus 2016-08-17

This book investigates current resistance to the ongoing change from US Generally Accepted Accounting Principles (GAAP) to International Financial Reporting Standards (IFRS). 138 countries have, thus far, adopted IFRS as a singular accounting language, while the Securities and Exchange Commission (SEC), the Financial Accounting Standard Board (FASB), and the International Accounting Standard Board (IASB) have determined that IFRS should be adopted optionally in the United States by 2016. The book shows that IFRS should act as a singular accounting language, which will promote high transparency and a better economic position in the world financial market.

New UK GAAP Supplement 2016 - Ernst & Young LLP 2015-12-14
New UK GAAP Supplement 2016 complements our existing publication, EY's New UK GAAP 2015 and provides a comprehensive guide to the changes made to the new UK accounting standards since August 2014, particularly: The amendments to FRSs 100, 101 and 102 published in July 2015, which include the ability to use IFRS-style primary financial statements; The new accounting regime for Small Entities using FRS 102; and FRS 104 - Interim Financial Reporting New UK GAAP 2015 and the New UK GAAP Supplement 2016 are an essential tool for anyone applying, interpreting, regulating, studying or teaching the new accounting standards. Written by financial reporting professionals from the Financial Reporting Group of EY, this book provides a clear explanation of the recent changes to the new accounting standards, most of which are mandatory for periods beginning on or after 1 January 2016, as well as the new requirements for Small Entities and those preparing interim financial statements, and will prove invaluable in implementing these new requirements. It also addresses the related UK Companies Act and relevant statutory instrument changes, as well as providing practical worked examples. Also available is International GAAP® 2016 - a three volume comprehensive guide to interpreting and implementing IFRS, setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting.

Wiley 2016 Interpretation and Application of International Financial Reporting Standards - Asif Chaudhry 2016

'Wiley IFRS 2016' provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them.

Financial Reporting 2E Print on Demand (Black and White) - Belinda Luke 2017-11-24

[International Financial Reporting Standards. Editie 2016. 2 Vols - 2016](#)

00'2016 IFRS® Standards (Red Book)' is the only official printed edition of the consolidated text of the International Accounting Standards Board's authoritative pronouncements as issued at 13 January 2016. 00What?s New? 0This edition is presented in two volumes, parts A and B. It includes the following changes made since 1 January 2015: one new Standard-IFRS 16 Leases; Change of Effective Date of IFRS 15; Change of Effective Date of Amendments to IFRS 10 and IAS 28. 0This edition includes

amendments to Standards that have an effective date after 1 January 2016. It does not contain Standards that are being replaced or superseded but remain applicable if the reporting entity chooses not to adopt the newer versions early.0.

Pinnacle Financial Statements - Michael Berrington 2016-05-30

[Materiality in Financial Reporting](#) - Francesco Bellandi 2017-12-15

This book offers an integrated perspective of materiality from the different angles of accounting, auditing, internal controls, management commentary, financial analysis, management control, forensic analysis, sustainability reporting, corporate responsibility, assurance standards, integrated reporting, and limited legal considerations.

IFRS Standards - International Accounting Standards Board 2016

2016 IFRS® Standards (Red Book) is the only official printed edition of the consolidated text of the International Accounting Standards Board's authoritative pronouncements as issued at 13 January 2016. What s New? This edition is presented in two volumes, parts A and B sold together as a set. It includes the following changes made since 1 January 2015: one new Standard IFRS 16 Leases ; Change of Effective Date of IFRS 15; and Change of Effective Date of Amendments to IFRS 10 and IAS 28. This edition includes amendments to Standards that have an effective date after 1 January 2016. It does not contain Standards that are being replaced or superseded but remain applicable if the reporting entity chooses not to adopt the newer versions early.

Introduction into Financial Accounting according to IFRS - Mike G. 2017-01-25

Lecture Notes from the year 2016 in the subject Business economics - Accounting and Taxes, grade: 1,3, , language: English, abstract: The following text was created as part of the university module "Financial accounting according to IFRS standards". This work will introduce the financial reporting procedure as well as the legal framework and enable the reader to create (simple) financial statements on his/her own. Several examples and numerical figures as well as visual displays support the understanding. At the end, there is a summary about the balance sheet adjustments and a kind of FAQ (as part of the exam preparation). Please be aware that the international approaches are very similar to the German ones, but are not always the same. This work is made from the notes taken during lectures and supplemented by additional information and pictures from secondary literature, namely "Financial Accounting - International financial reporting standards", published by Pearson and written by Walter T. Harrison Jr. and Charles T. Horngreen. Additionally, some information from this book was visually displayed in self-made figures, diagrams and compilations. If an image is not marked otherwise, it's self-created.

Wiley Interpretation and Application of International Financial Reporting Standards 2011 - Bruce Mackenzie 2011-01-25

A one-stop resource for understanding current International Financial Reporting Standards As the International Accounting Standards Board (IASB) makes significant strides in achieving global convergence of accounting standards worldwide, the International Financial Reporting Standards (IFRS) become extremely important to the accounting world. Wiley IFRS 2011 provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them. Covers the most recent International Financial Reporting Standards (IFRS) and IFRIC interpretations An indispensable guide to IFRS compliance Provides a complete explanation of all IFRS requirements, coupled with copious illustrations of how to apply the rules in complex, real-world situations Written by two well-known international experts on the subject with hands-on experience in applying these standards, this book is an indispensable guide to IFRS compliance.

Intermediate Financial Reporting - Nelson Chi Yuen Lam 2017

2016 IFRS Standards (Red Book) Official Pronouncements Issued at 13 January 2016 - 2016

International GAAP 2020 - Ernst & Young LLP 2020-02-25

International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context, and providing 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 IFRS. Written by financial reporting professionals from around the world, this guide to reporting under IFRS provides a global perspective, clearly explaining complex technical accounting issues and setting IFRS in a practical

context. Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included. The 2020 edition has been fully revised and updated with information on the latest IFRS changes and current issues.

Effects of IFRS 16 on Key Financial Ratios - José Morales-Díaz 2018

In January 2016, the IASB issued a new standard for lease accounting (IFRS 16). IFRS 16 will lead to the capitalisation of the majority of current operating leases by lessees. We analyse the impact of the new accounting model on entity's key financial, contributing to research by making significant changes in the Imhoff et al. (1991, 1997) methodology used by previous authors. We change how the lease term is estimated (more aligned with the final approved standard), and how the discount rate is obtained. Furthermore, we use a more comprehensive sample (646 quoted European companies). In line with previous research we find important systematic impacts on key balance sheet financial ratios (mainly leverage ratios), on a magnitude that depends on the operating lease intensity of the sector in which the entity operates. Our estimated impact is generally higher than that obtained in previous studies. The most affected sectors are retail, hotels and transportation. We do not find a consistent result with regard to the effect on profitability ratios.

Wiley IFRS 2016 - PKF International Ltd 2016-03-14

Accurately understand and implement the latest IFRS updates Wiley IFRS 2016 is your one-stop resource for understanding and implementing the current International Financial Reporting Standards as dictated by the International Accounting Standards Board (IASB). Fully updated to cover the latest standards and IFRIC interpretations, this book provides clear and concise explanation alongside practical implementation guidance. The information is organized by topic for ease of navigation, making it ideal for both quick reference and in-depth study, with general statement guidance followed by topic-specific discussion. The Disclosure Checklist helps you ensure full compliance at a glance, and advice for first-time adopters helps smooth the initial implementation process. The goal of the International Accounting Standards Board is to achieve global convergence of accounting standards, which will lead to uniformity in financial reporting around the world. Annual updates to the IFRS are a part of these efforts, so staying up to date is an essential part of compliance. This informative guide is your ideal reference, with the latest 2016 updates and practical advice. Understand the framework that unifies the IFRS Interpret and apply the standards correctly Verify compliance and completeness Get expert guidance on implementing the new and updated standard More and more countries around the globe are either adopting IFRS as their national standards, or adapting existing local standards to more closely align with those set by the IASB. Uniform reporting reduces the cost of financial statement preparation for multinational companies, and facilitates the jobs of investment analysts, investors, and others in assessing business results. Wiley IFRS 2016 gives you the explanation, interpretation, and practical guidance you need to ensure full compliance.

Wiley IFRS - Abbas A. Mirza 2010-12-28

Wiley IFRS: Practical Implementation Guide and Workbook, Second Edition is a quick reference guide on IFRS/IAS that includes easy-to-understand IFRS/IAS standards outlines, practical insights, case studies with solutions, illustrations and multiple-choice questions with solutions. The book greatly facilitates your understanding of the practical implementation issues involved in applying these complex "principles-based" standards.

PS-Line
International Financial Reporting Standards - International Accounting Standards Board 2015

Perspectives on International Financial Reporting and Auditing in the Airline Industry - Can Öztürk 2022-02-03

Perspectives on International Financial Reporting and Auditing in the Airline Industry draws on the framework of financial reporting in the global airline industry for the year 2018 and focuses on the airline financial reporting based on IFRSs and audit of airline financial reporting based on International Standards on Auditing.

Ifrs Guidebook: 2016 Edition - Steven M. Bragg 2015-09-26

International Financial Reporting Standards (IFRS) are the basis for financial reporting. The original IFRS documents span thousands of pages, and so are difficult to research. The IFRS Guidebook solves this problem by condensing the key elements of IFRS into a single volume. This book describes each accounting topic, how accounting information is to be disclosed, and where to look in the IFRS source documents for additional information. The text contains hundreds of practical examples that show how to apply IFRS to real-world situations, as well as sample journal

entries and usage tips.

Applying IFRS Standards - Ruth Picker 2019-06-24

Understanding the main concepts of IFRS Standards The fourth edition of Applying IFRS Standards explains the core principles of International Financial Reporting (IFRS) Standards. It also addresses the skills needed to apply the standards in business environments. The book begins with an overview of the International Accounting Standards Board (IASB) and how it establishes accounting standards. The general book topics are then covered in detail and include: income taxes, financial instruments, fair value measurement, property, inventories, employee benefits and more. Discussion questions, exercises and references are provided throughout the book.

International Financial Reporting Standards - International Accounting Standards Board 2016

The consolidated text of documents accompanying The conceptual framework for financial reporting and International Financial Reporting Standards (IFRSs) including International Accounting Standards (IASs) and Interpretations, as published at 13 January 2016, together with an IFRS practice statement and IFRS Foundation procedural documents.

Wiley IFRS 2012 - Bruce Mackenzie 2012-02-07

Your one-stop resource for understanding current International Financial Reporting Standards – now made even more useful: your purchase of Wiley IFRS 2012 includes a free ePDF of the entire book! As the International Accounting Standards Board (IASB) continues towards its goal of a set of high quality financial reporting standards, and makes significant strides in achieving global convergence of accounting standards worldwide, International Financial Reporting Standards (IFRS) continue to be important to the accounting world. Wiley IFRS 2012 provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them. Covers the most recent International Financial Reporting Standards (IFRS) and IFRIC interpretations An indispensable guide to IFRS compliance Provides a complete explanation of all IFRS requirements, coupled with copious illustrations of how to apply the rules in complex, real-world situations Written by a world-class team of authors active in IFRS consulting, training, working with multinational listed companies, public sector entities and SMEs, this book is an indispensable guide to IFRS compliance. And see inside the book for full details on how to download the entire book as a free ePDF, for quick searching and checking on your computer wherever you are!

International GAAP 2019 - Ernst & Young LLP 2019-01-14

International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing 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 IFRS. Written by EYs financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the 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 2019 edition of International GAAP® has been fully revised and updated in order to:

- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers).
- Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases).
- Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB's Transition Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard.
- Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no standard applies to a particular transaction or event.
- Address amended standards and new interpretations issued since the preparation of the 2018 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements.
- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues.

Potential Benefits And Limitation Of Adopting The IFRS For

Germany - Marvin Müller 2016-02-02

Seminar paper from the year 2016 in the subject Business economics - Accounting and Taxes, grade: 81%, University of South Wales, language: English, abstract: The report aims to analyse the opportunities, negative impacts and limitations of adopting IFRS for German SMEs. At first, a classification of SMEs in Germany is given and their current situation is demonstrated. The next passage critically analyses the impact of an introduction of IFRS for SMEs in Germany. The analysis includes investigating if the effect varies in different crucial business factors of SMEs as well as their company type. At last, the results are summarised and recommendations are given.

International GAAP 2021 - Ernst & Young LLP 2020-12-15

Global edition 16 International GAAP® 2021 International GAAP® 2021 is a detailed guide to interpreting and implementing International Financial Reporting Standards (IFRS). By setting IFRS in a relevant business context, it provides insights on 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 IFRS. Written by EY financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. The book explains complex technical accounting issues clearly by setting IFRS 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 2021 edition of International GAAP® has been fully revised and updated in order to: Provide expanded discussion and practical illustrations on the many implementation issues arising as entities continue to apply IFRS 16 (Leases), including those related to recent rent concessions and the associated narrow scope amendment issued by the International Accounting Standards Board (IASB). Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the IASB's recently issued Amendments to IFRS 17, resulting in a number of significant changes as well as many other editorial alterations. The chapter also discusses implementation issues and explores other matters arising as insurers prepare for the adoption of the standard. Continue to investigate the many application issues arising as entities apply IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers). Discuss the IASB's amendments to IFRS 9 and related standards to address the effects of the Interbank Offered Rates (IBOR) reform on financial reporting. Illustrate the application of IFRS to the accounting for natural disasters highlighted by the accounting issues related to the recent coronavirus pandemic. Discuss the new agenda decisions issued by the IFRS Interpretations Committee since the preparation of the 2020 edition. Address the amendments to standards and the many other initiatives that are currently being discussed by the IASB and the potential consequential changes to accounting requirements. Provide further insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues. EY | Assurance | Tax | Strategy and Transactions | Consulting About EY EY is a global leader in assurance, tax, strategy, transaction and consulting services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities. EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://www.ey.com/privacy). For more information about our organization, please visit [ey.com](https://www.ey.com).

International GAAP 2016 - Ernst & Young LLP 2015-12-21

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP 2016 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter,

detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP 2016 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of 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 required disclosures

International GAAP, 2010 - Ernst & Young LLP 2010-03-16

International GAAP® 2016 is a comprehensive guide to interpreting and implementing IFRS, setting IFRS in a relevant business context and providing 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 IFRS. Written by the financial reporting professionals from the International Financial Reporting Group of EY, this three-volume guide to reporting under IFRS provides a global perspective on the 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 2016 edition of International GAAP® has been fully revised and updated to:

- Explore the implementation issues arising as entities plan for the future adoption of IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers), including those referred to the IFRS Transition Resource Group for Impairment of Financial Instruments and the Joint Transition Resource Group for Revenue Recognition.
- Address amended standards and new interpretations issued since the preparation of the 2015 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements. In particular, projects on insurance contracts, leases and the conceptual framework for financial reporting may all result in significant changes to current accounting practice.
- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with recent day-to-day issues. This online edition is available through a 12-month subscription and features include the ability to:

- Navigate
- Print and bookmark chapters and sections
- Search showing search terms highlighted in the text
- Format search results and set the length of display
- Save frequent searches

IFRS Made Easy - Steven M. Bragg 2010-12-21

The definitive guide to all things IFRS IFRS Made Easy provides complete, easy-to-navigate coverage of all International Financial Reporting Standards (IFRSs) with concise explanations and hundreds of supporting examples. This reference tool goes anywhere you go-to a client's office, on a business trip, or to an important lunch meeting, with on-the-spot answers to any questions that arise. Practical, plain-language explanation of the international financial accounting and reporting standards Summarizes International Financial Reporting Standards Liberally sprinkled with definitions and examples Notes applicable IFRS source documents Written for every company struggling with the impact of convergence, IFRS Made Easy clearly explains how IFRS will impact your company, how you will need to account for various specific items, and more. This book is filled with practical techniques and rules of thumb for understanding the day-to-day IFRS issues every accountant, controller or CFO is sure to face-and puts all the answers you need at your fingertips.