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Interpretation and Application of International Accounting and Financial Reporting Standards John Wiley & Sons

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.

WILEY IAS 2004 John Wiley & Sons

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.

Interpretation and Application of International Accounting and Financial Reporting Standards 2009
 John Wiley & Sons

The business guide to Big Data in insurance, with practical application insight Big Data and

Analytics for Insurers is the industry-specific guide to creating operational effectiveness, managing risk, improving financials, and retaining customers. Written from a non-IT perspective, this book focusses less on the architecture and technical details, instead providing practical guidance on translating analytics into target delivery. The discussion examines implementation, interpretation, and application to show you what Big Data can do for your business, with insights and examples targeted specifically to the insurance industry. From fraud analytics in claims management, to customer analytics, to risk analytics in Solvency 2, comprehensive coverage presented in accessible language makes this guide an invaluable resource for any insurance professional. The insurance industry is heavily dependent on data, and the advent of Big Data and analytics represents a major advance with tremendous potential – yet clear, practical advice on the business side of analytics is lacking. This book fills the void with concrete information on using Big Data in the context of day-to-day insurance operations and strategy. Understand what Big Data is and what it can do. Delve into Big Data's specific impact on the insurance industry. Learn how advanced analytics can revolutionise the industry. Bring Big Data out of IT and into strategy, management, marketing, and more. Big Data and analytics is changing business – but how? The majority of Big Data guides discuss data collection, database administration, advanced analytics, and the power of Big Data – but what do you actually do with it? Big Data and Analytics for Insurers answers your questions in real, everyday business terms, tailored specifically to the insurance industry's unique needs, challenges, and targets.

Accounting for Managers John Wiley & Sons

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

Practical Implementation Guide and Workbook John Wiley & Sons

The multimedia reference for the latest Financial Reporting Standards, with practical application advice from an expert author team Wiley IFRS 2015 is the one-stop resource for understanding the most current International Financial Reporting Standards, now in use in over 100 countries. This indispensable set contains the acumen and insight of experts from around the world, plus a CD-ROM that keeps useful information just a click away. Readers will find detailed guidance toward IFRS interpretation and implementation, including advice for those implementing the standards for the first time, organised by topic for easy navigation. The CD-ROM includes a point-and-click index for quick reference, and is bookmark-enabled to allow fast access to frequently used pages. The International Accounting Standards Board continues to make significant strides in achieving global convergence of accounting standards, with more and more countries either adopting IFRS or adapting local standards to align with those produced by the IASB. Wiley IFRS 2015 is a comprehensive multimedia reference set, providing all the information and tools needed to produce IFRS-compliant reports. Get up-to-date on the latest International Financial Reporting Standards. Gain expert insight into interpretation and implementation. Apply IFRS rules in complex, real-world situations. Access expert advice instantly with the fully-indexed CD-ROM. Uniform

reporting reduces the cost of preparing financial statements for multinational companies, and facilitates the jobs of those tasked with the assessment of business results. As IFRS rules update annually, it's vital for financial professionals to stay current on the latest changes, which may affect current procedure or induce changes going forward. Wiley IFRS 2015 provides complete guidance on the latest information, with clear instruction and expert advice.

Generally Accepted Accounting Principles under International Financial Reporting Standards Wiley
The Art of Company Valuation and Financial Statement Analysis: A value investor's guide with real-life case studies covers all quantitative and qualitative approaches needed to evaluate the past and forecast the future performance of a company in a practical manner. Is a given stock over or undervalued? How can the future prospects of a company be evaluated? How can complex valuation methods be applied in practice? The Art of Company Valuation and Financial Statement Analysis answers each of these questions and conveys the principles of company valuation in an accessible and applicable way. Valuation theory is linked to the practice of investing through financial statement analysis and interpretation, analysis of business models, company valuation, stock analysis, portfolio management and value investing. The book's unique approach is to illustrate each valuation method with a case study of actual company performance. More than 100 real case studies are included, supplementing the sound theoretical framework and offering potential investors a methodology that can easily be applied in practice. Written for asset managers, investment professionals and private investors who require a reliable, current and comprehensive guide to company valuation, the book aims to encourage readers to think like an entrepreneur, rather than a speculator, when it comes to investing in the stock markets. It is an approach that has led many to long term success and consistent returns that regularly outperform more opportunistic approaches to investment.

Interpreting Accounting Information for Decision-Making John Wiley & Sons

The globally-sourced guide to the latest IFRS, with practical application advice Wiley IFRS 2015 is a complete guide to the latest International Financial Reporting Standards set forth by the International Accounting Standards Board. Written by an international team of experts in global accounting standards, this guide provides detailed information on the latest changes to the IFRS, with comprehensive coverage of IFRIC interpretations and the tools needed to maintain IFRS-compliance. Readers will find clear, concise explanations delineated by topic for easy navigation, designed for both quick reference in-depth study, with practical advice for implementing IFRS in real-life scenarios. The goal of the IASB is to achieve global convergence of accounting standards, reducing preparation costs and facilitating the assessment of business outcomes. The IFRS are a key part of the strategy, simplifying reporting for multinational corporations and the analysts and investors tasked with evaluating results. Wiley IFRS 2015 details the most recent changes to the standards, with expert guidance toward implementation. Readers will: Grasp the underlying framework of the International Financial Reporting Standards. Understand how to interpret the standards and apply them in the real world. Follow the Disclosure Checklist to verify completeness and IFRS compliance. Learn from the experts when implementing IFRS for the first time. More and more countries are either adopting IFRS or adapting local standards to align with those set by the IASB. The standards change annually, and failure to stay up to date can affect business strategy and outcomes, especially when working internationally. Wiley IFRS 2015 provides the latest information and expert guidance, helping practitioners match IFRS to real-world practice.

Interpretation and Application of UK GAAP John Wiley & Sons

The derivative practitioner's expert guide to IFRS 9 application Accounting for Derivatives explains the likely accounting implications of a proposed transaction on derivatives strategy, in alignment with the IFRS 9 standards. Written by a Big Four advisor, this book shares the author's insights from working with companies to minimise the earnings volatility impact of hedging with derivatives. This second edition includes new chapters on hedging inflation risk and stock options, with new cases on special hedging situations including hedging components of commodity risk. This new edition also covers the accounting treatment of special derivatives situations, such as raising financing through commodity-linked loans, derivatives on own shares and convertible bonds. Cases are used extensively throughout the book, simulating a specific hedging strategy from its inception to maturity following a common pattern. Coverage includes instruments such as forwards, swaps, cross-currency swaps, and combinations of standard options, plus more complex derivatives like knock-in forwards, KIKO forwards, range accruals, and swaps in arrears. Under IFRS, derivatives that do not qualify for hedge accounting may significantly increase earnings volatility. Compliant application of hedge accounting requires expertise across both the standards

and markets, with an appropriate balance between derivatives expertise and accounting knowledge. This book helps bridge the divide, providing comprehensive IFRS coverage from a practical perspective. Become familiar with the most common hedging instruments from an IFRS 9 perspective. Examine FX risk and hedging of dividends, earnings, and net assets of foreign subsidiaries. Learn new standards surrounding the hedge of commodities, equity, inflation, and foreign and domestic liabilities. Challenge the qualification for hedge accounting as the ultimate objective IFRS 9 is set to replace IAS 39, and many practitioners will need to adjust their accounting policies and hedging strategies to conform to the new standard. Accounting for Derivatives is the only book to cover IFRS 9 specifically for the derivatives practitioner, with expert guidance and practical advice.

Interpretation and Application of IFRS Standards John Wiley & Sons

Praise for COSO Enterprise Risk Management "COSO ERM is a thoughtful introduction to the challenges of risk management at the enterprise level and contains a wealth of information on dealing with it through the use of the COSO framework. Detailed procedures covering a wide variety of situations are followed by a thorough explanation of how each is deployed. As a project management professional, I appreciate how the author addresses the need for risk management at a project level. His background as someone who 'practices what they preach' and realizes the impact of the Sarbanes-Oxley auditing rules comes through clearly in the book, and it should be mandatory reading for anyone seeking to understand how to tackle their own ERM issues." --Greg Gomel, PMP, CQM, CSQE, ITIL, Director, Project Management, Insight North America "This volume clearly and comprehensively outlines the usefulness of COSO Enterprise Risk Management guidance. It should provide considerable benefit to those having governance responsibilities in this important area." --Curtis Verschoor, L & Q Research Professor, School of Accountancy and MISDePaul University, Chicago Transform your company's internal control function into a valuable strategic tool. Today's companies are expected to manage a variety of risks that would have been unthinkable a decade ago. More than ever, it is vital to understand the dimensions of risk as well as how to best manage it to gain a competitive advantage. COSO Enterprise Risk Management clearly enables organizations of all types and sizes to understand and better manage their risk environments and make better decisions through use of the COSO ERM framework. A pragmatic guide for integrating ERM with COSO internal controls, this important book: Offers you expert advice on how to carry out internal control responsibilities more efficiently. Updates you on the ins and outs of the COSO Report and its emergence as the new platform for understanding all aspects of risk in today's organization. Shows you how an effective risk management program, following COSO ERM, can help your organization to better comply with the Sarbanes-Oxley Act. Knowledgeably explains how to implement an effective ERM program. COSO Enterprise Risk Management is the invaluable working resource that will show you how to identify risks, avoid pitfalls within your corporation, and keep it moving ahead of the competition.

Insights into IFRS : KPMG's practical guide to International Financial Reporting Standards. 1 Oxford University Press

Principles of International Economic Law provides a comprehensive overview of the central topics in international economic law, with an emphasis on the interplay between the different economic and political interests on both the international and domestic levels. Following recent tendencies, the book sets the classic topics of international economic law, like WTO law, investment protection, commercial law and monetary law in context with aspects of human rights, environmental protection and the legitimate claims of developing countries. The book draws a concise picture of the architecture of international economic law with all its complexities, without getting lost in fragmented details. Providing a perfect introductory text to the field of international economic law, the book thoroughly analyses legal developments within their wider political, economic, or social context. Topics covered range from codes of conduct for multinational enterprises, to the human rights implications of the exploitation of natural resources. The book demonstrates the economic foundations and economic implications of legal frameworks. It puts into profile the often complex relationship between, on the one hand, international standards on liberalization and economic rationality and, on the other, state sovereignty and national preferences. It describes the new forms of economic cooperation which have developed in recent decades, such as the growing number of transnational companies in the private sector, and forms of cooperation between states such as the G8 or G20. This fully updated second edition covers new aspects and developments including the growing importance of corporate social responsibility, mega-regional-agreements like CETA, TTIP, and TPP, trade and investment related aspects of human rights law.

Dental Benefits and Practice Management Wiley

Advanced Accounting delivers an in-depth, comprehensive introduction to advanced accounting theory and application, using actual business examples and relevant news stories to demonstrate how core principles translate into real-world business scenarios. Clearly defined and logically organized Learning Objectives aid in student comprehension, while highlighted Related Concepts illustrate how individual concepts fit into the larger picture. Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in-depth end-of-chapter questions, promoting a deeper understanding of both technical and conceptual aspects of the field. Written by active accounting researchers, this text brings clarity and flexibility to the central ideas underlying business combinations, consolidated financial statements, foreign currency transactions, partnerships, non-profit accounting and more. This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards, allowing students to build a skill set based on up-to-date practices. With a student-oriented pedagogy designed to enhance comprehension, promote engagement, and build real-world understanding, this user-friendly book provides an essential foundation in current advanced accounting methods and standards.

For Accounting Periods Commencing On or After 1 January 2015 John Wiley & Sons

Wiley Interpretation and Application of IFRS® Standards The 2021 reference for the interpretation and application of the latest international standards Wiley IFRS® Standards 2021 is a revised and comprehensive resource that includes the information needed to interpret and apply the most recent International Financial Reporting Standards (IFRS®) as outlined by the International Accounting Standards Board (IASB). This accessible resource contains a wide range of practical examples as well as invaluable guidance on the expanding framework for unified financial reporting. The authors provide IFRIC interpretations and directions designed to ensure a clear understanding of the most recent standards. The IFRS® standards are ever evolving, therefore it is essential that professionals and students have the information needed to apply the standards correctly in real-world cases. Wiley IFRS® Standards 2021 offers a complete, up-to-date reference that aids in the application of the latest international standards in a manner that is transparent, accountable and efficient. This edition includes IFRS 9 Financial Instruments; IFRS 15 Revenue from Contracts with Customers; IFRS 16 Leases and amendments issued and effective for annual periods beginning on or after 01 January 2020 as issued by the IASB by 30 June 2020. This edition also includes some introductory guidance for IFRS 17 Insurance Contracts and incorporates the revised Conceptual Framework for Financial Reporting 2018. This guide is written by the people passionate about IFRS® at PKF International. PKF International member firms specialise in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic organisations around the globe. PKF International is a member of the Forum of Firms – an organisation dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide. www.pkf.com. PKF International Limited administers a family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms. All rights reserved.

International GAAP 2015 John Wiley & Sons

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® 2017 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® 2017 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® 2017 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. "... an important part to play in the process of promoting consistent, comparable and high quality financial reporting under IFRSs ... a book that not only provides an analysis of the requirements of the standards and the principles that they expound, but also presents a unique explanation of how the standards should be interpreted and applied in practice." - the Chairman of Trustees of the IASC Foundation "A standard reference work" - Financial Times "The definitive guide to financial reporting" - The Times

International GAAP 2019 John Wiley & Sons

Interpretation and Application of International Accounting Standards 2004 A tool for understanding, implementing, and using the new standards Uniform accounting practices reduce the costs of preparing financial statements and facilitate assessors of business results. This volume clearly explains the latest updates of International Accounting Standards (IAS) and their practical application. Chapters integrate relevant interpretations from the IASC's Standing Interpretations Committee, and include discussion of recent worldwide developments. Accounting and investment professionals operating globally will find this book to be a vital resource. Barry J. Epstein, PhD, CPA (Chicago, IL), is a Partner at Gleeson, Sklar, Sawyers & Cumpata LLP. Abbas Ali Mirza, ACA, AICWA, CPA (Dubai, United Arab Emirates), is a Partner at Deloitte & Touche.

International GAAP 2016 John Wiley & Sons

Your one-stop resource for understanding current International Financial Reporting Standards With widespread acceptance and use of the IASB standards around the globe, the need to understand the IASB standards greatly increases. Wiley IFRS 2010 provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them. The Wiley IFRS 2010 Book and CD-ROM set covers the most recent International Financial Reporting Standards (IFRS) and IFRIC interpretations. In addition, it is an indispensable guide to IFRS compliance. Detailed coverage of all previously issued IAS and IFRS standards and Standing Interpretations Committee (SIC) and International Financial Reporting Interpretations Committee (IFRIC) Equally valuable for preparers, auditors, and users of financial reports Provides a complete explanation of all IFRS requirements, coupled with copious illustrations of how to apply the rules in complex, real-world fact situations Serves as a reference guide during actual implementation of IFRS and preparation of IFRS-based financial statements To optimize your understanding, both examples created to explain particular IFRS requirements and selections from actual published financial statements are provided throughout the book, illustrating all key concepts.

Generally Accepted Accounting Principles under International Financial Reporting Standards John Wiley & Sons

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. Volume 1 contains the following chapters and sections: International GAAP The IASB??s Conceptual Framework Presentation of financial statements and accounting policies Non-current assets held for sale and discontinued operations First-time adoption Consolidated financial statements Consolidation procedures and non-controlling interests Separate and individual financial statements Business combinations Business combinations under common control Investments in associates and joint ventures Joint arrangements Disclosure of interests in other entities Fair value measurement Foreign exchange Hyperinflation Intangible assets Property, plant and equipment Investment property Impairment of fixed assets and goodwill Capitalisation of borrowing costs Inventories Index of extracts from financial statements for all three volumes Index of standards for all three volumes 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. For more information about our organization, please visit ey.com. ?? 2021 EYGM Limited. All Rights Reserved. EYG no. 006154-20Gbl BMC Agency GA 1016270 ED None This book is printed on acid-free paper, responsibly manufactured from well-managed FSC??-certified forests and other controlled sources. This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice. ey.com/igaap

Wiley IFRS 2015: Interpretation and Application of International Financial Reporting Standards John Wiley & Sons

— Explanations of IFRS® and IFRIC interpretations — Practical insights into implementation issues — Worked-out illustrations and examples — Case studies with solutions — Multiple-choice questions with answers — Extracts from published financial statements A one-stop resource for understanding and applying current International Financial Reporting Standards As the International Accounting Standards Board (IASB) makes rapid progress towards widespread acceptance and use of IFRS® (formerly named International Accounting Standards) worldwide, the need to understand these new standards increases. Now fully revised and updated, IFRS® Practical Implementation Guide and Workbook, Third Edition is the straightforward handbook for understanding and adapting the IFRS® standards. This quick reference guide includes easy-to-understand IAS/IFRS® outlines, explanations, and practical insights that greatly facilitate understanding of the practical implementation issues involved in applying these complex standards. Clearly explaining the IASB standards so that even first-time adopters of IFRS® will understand the complicated requirements, the Third Edition presents: Ten recently issued and revised IFRS® standards including business combinations, financial instruments and newly issued IFRS® for SMEs New International Financial Reporting Interpretations Committee (IFRIC) projects Multiple-choice questions with solutions and explanations to ensure thorough understanding of the complex IFRS®/IAS standards Case studies or "problems" with solutions illustrating the practical application of IFRS®/IAS Excerpts from published financial statements around the world Designed with the needs of the user in mind, IFRS® Practical Implementation Guide and Workbook, Third Edition is an essential desktop reference for accountants and finance professionals, as well as a thorough review guide for the IFRS®/IAS certification exam.

Wiley GAAP 2020 John Wiley & Sons

Accounting for Managers explains how accounting information is used by non-financial managers. The book emphasises the interpretation, rather than the construction, of accounting information and encourages a critical, rather than unthinking acceptance, of the underlying assumptions behind accounting. It links theory with practical examples and case studies drawn from real life business situations in service, retail and manufacturing industries.

Principles of International Economic Law Wiley

The most comprehensive guide to FASB Codifications, updated with the latest pronouncements Wiley GAAP 2020 is the essential resource for US GAAP implementation. Covering all codifications by the Financial Accounting Standards Board (FASB) - including the latest updates - this book provides clear explanations and practical examples for real-world application of these dynamic guidelines. Each chapter includes relevant sources of GAAP and expert guidance on interpretation, terminology, relevant concepts, and applicable rules, while in-depth discussion on the issues surrounding specific pronouncements offers informative perspective for a variety of scenarios. Staying up-to-date with constantly-evolving guidelines is a challenge. Wiley GAAP 2020 provides the guidance, insight, and perspective accounting professionals need to ensure accurate and up-to-date GAAP implementation.

Advanced Hedging under IFRS 9 John Wiley & Sons

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.

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