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Practical and easy-to-use, this book includes a case study of a first time IFRS adoption, emphasizing the much greater degree of professional judgment that is needed for IFRS.

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Arranged topically, this book is a quick source of reference to find answers to issues of interest to financial statement preparers.

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Features of this updated edition include new interpretive guidance, coverage of the most recent International Financial Reporting Standards, and more.

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The Handbook to IFRS Transition and to IFRS U.S. GAAP Dual Reporting is the most comprehensive handbook covering transition issues...an absolute 'must have' companion in order to deal with the complex transitional issues faced by ...

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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.

The Handbook to IFRS Transition and to IFRS U.S. GAAP Dual Reporting 2012-05-07 Francesco Bellandi An indispensable guide to making the transition to dual IFRS/GAAP financial reporting U.S. financial reporting will undergo an unprecedented level of change within the next several years. U.S. companies face a convergence between U.S. GAAP and IFRS, affecting several major accounting standards—most notably in the areas of leasing, revenue recognition, and financial instruments. It is imperative that U.S. companies understand these major changes and their business and operational implications. The IFRS U.S. GAAP Dual Reporting Handbook to First-Time Adoption offers a comprehensive treatment of both the principles and techniques of dual reporting under IFRS/U.S. GAAP, while exploring the practical implications for accounting professionals of reporting under both sets of standards. Takes an operating approach to the implementation and application of the dual standards Draws upon the author's extensive firsthand experience to dispel uncertainty and offer decision makers expert technical assistance Defines systemic changes businesses will need to make to accommodate IFRS standards Compares the two bodies of standards item-by-item and identifies solutions under one set of standards to issues arising under the other Explores the strategic impact of structuring a company for IFRS transition In addition to covering the full range of critical issues surrounding adopting IFRS, this indispensable handbook is a rich resource of dual reporting tools, including financial statement formats, charts of accounts, accounting check-lists, reconciliation schedules, and operating manuals.

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