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IFRS Foundation,International Accounting Standards Board

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est n cessaire 2 D marche p dagogique L ouvrage est tr s richement illustr de nombreux exemples concrets illustrent la mise en pratique des principes g n raux Chaque notion quelle que soit sa complexit est accompagn e d un exemple de num rotation simple montrant quelle est l criture comptable quel est l impact de l op ration sur les tats financiers de l entreprise De nombreux extraits de rapports de soci t s en IFRS Lafarge Nestl Total PSA illustrent l ouvrage et permettent de se familiariser avec la lecture des rapports annuels Chaque chapitre est compl t par un r sum et une s rie d exercices

Financial Reporting under IFRS Wolfgang Dick, Franck Missonier-Piera, 2011-02-25 The International Financial Reporting Standards are quite different from other sets of accounting standards and are fundamentally different from US GAAP in that they are based on principles and not on detailed rules Financial Reporting under IFRS A topic based approach offers a global perspective on IFRS by presenting the prescribed rationale and principles and illustrating them through numerous examples from large international companies It aims to develop the fundamental skills necessary to read and use the information contained in all types of financial statements through examples activities questions and answers The book is broadly divided into three sections Section one examines the structure of the Balance Sheet and the Income Statement their links and the accounting mechanisms used to prepare them Section two deals with the identification evaluation and reporting of Balance Sheet items Section three covers the use of financial statements to analyze a firm's performance and its risks Throughout the book special topics are covered including Derivatives and Hedge accounting IAS 39 Business Combination IFRS 3 and Operating Segments IFRS 8 Financial Reporting under IFRS is ideally suited to the needs of students of accounting and financial reporting but all users of financial statements from creditors and investors to suppliers customers employees and governments will benefit from its concise topic based approach IFRS Simplified Mike Morley, 2009-01 IFRS Simplified is a fast and easy to understand overview of the new International Financial Reporting Standards *Understanding IFRS* Fundamentals Abbas A. Mirza, Nandakumar Ankarath, 2022-01-10 A one stop resource for understanding and applying current International Financial Reporting Standards In this updated edition of Understanding IFRS Fundamentals readers get access to easy to follow examples case studies schematics and tables that make the subject approachable and accessible Arranged topically by IFRS Standards the book serves as a quick source of information that makes it easy to find answers on issues of common interest to beginner financial statement preparers and users It s clear that the International Financial Reporting Standards IFRS is here to stay with more than 120 countries requiring or allowing the use of IFRS for the preparation of financial statements by publicly held companies and with expectations that by 2015 several more nations will be converging with IFRS Rather than including interpretations of technical issues from Standards IFRS this comprehensive quide offers simple explanations of the complex principle based Standards making it easy for beginners to grasp complicated concepts without detracting from the thoroughness that experts rely on The book includes Easy to understand guidance and simple explanations of IFRS standards Illustrative excerpts from published financial statements explaining the practical

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