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2 Introduction to IFRS and IASB

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- IFRS is a globally-accepted set of accounting standards and interpretations established by the International Accounting Standards Board (IASB) and its interpretative bodies the International Financial Reporting Interpretations Committee (IFRIC) and Standing Interpretations Committee (SIC).

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Revised January 2013 IFRS Practice Statement 1: Management Commentary IFRS
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Preface to International Financial Reporting Standards The Conceptual Framework
for Financial Reporting Framework for the Preparation and Presentation of Financial
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International Financial Reporting Standards (IFRS) were established to bring
consistency to accounting standards and practices, regardless of the company or
the country. They are issued by the...

This plain-English guide to the International Financial Reporting Standards helps
you get the lowdown on the who, what, and why, and provides practical, real-world
examples.

International Financial Reporting Standards: A Framework-based Perspective links
broad concepts and general accounting principles to the specific requirements of
IFRS to help students develop and understand the judgments required in using a
principle-based standard. Although it is still unclear whether the US will adopt IFRS,
the global business environment makes it necessary for accounting students and

professionals to be bilingual in both US GAAP and IFRS. This comprehensive textbook offers: A clear presentation of the concepts underlying IFRS A conceptual framework to guide students in interpreting and applying IFRS rules A comparison between IFRS and US GAAP to develop students' understanding of the requirements of each standard Real world examples and case studies to link accounting theory to practice, while also exposing students to different interpretations and applications of IFRS End of chapter material covering other aspects of financial reporting, including international auditing standards, international ethics standards, and corporate governance and enforcement, as well as emerging topics, such as integrated accounting, sustainability and social responsibility accounting and new forms of financial reporting Burton & Jermakowicz have crafted a thorough and extensive tool to give students a competitive edge in understanding, and applying IFRS. A companion website provides additional support for both students and instructors.

The IFRS Primer: International GAAP Basics serves as a roadmap to provide guidance and a path through the period of transition to convergence of GAAP and international reporting standards for both students and instructors. As in introduction to International Financial Reporting Standards (IFRS), the IFRS Primer is a stand alone and logical supplement for use with existing U.S. introductory, intermediate, and advanced financial accounting textbooks.

Wiley IFRS® Standards 2020 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 2020 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 2019 as issued by the IASB by 30 June 2019. 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.

Understanding the main concepts of IFRS Standards The fourth edition of Applying

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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.

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