



# Applying International Financial Reporting Standards

*Keith Alfredson, Ken Leo, Ruth Picker, Paul Pacter, Jennie Radford, Victoria Wise*

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With the completion of the stable platform of International Financial Reporting Standards (IFRSs) in 2004, the International Accounting Standards Board (IASB) established itself as a world leader in the preparation of financial reporting standards. As many countries agreed to adopt these standards, many influential national standard-setters such as the United Kingdom, Australia and New Zealand acknowledged that the time had come for an international approach to standard setting. This process is ongoing.

*Applying International Financial Reporting Standards Enhanced Edition* is written to meet the needs of accounting students and practitioners in understanding the complexities of IFRSs and applying the stable platform of standards. It concentrates on those financial reporting standards that are not related to specific industries and that therefore have wide application. This edition includes the numerous revisions and releases of exposure drafts since the introduction of IFRSs in January 2005.

Features:

- New chapters on Revenue Recognition and Share-Based Payments
- Revised to reflect the Exposure Draft of Proposed Amendments to IAS 27 Consolidated and Separate Financial Statements
- Practical applications for all accounting standards are included
- The IFRSs and their scope, objectives and reporting requirements are analysed step by step
- Illustrative examples show the new financial reporting procedures and develop understanding of the new processes
- New extracts from **real world companies** included to enable students to apply the intention of the Standard as well illustrate how the Standard translates to the reporting environment (some new, some updated: Nokia, Wella, Energy Sector)

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