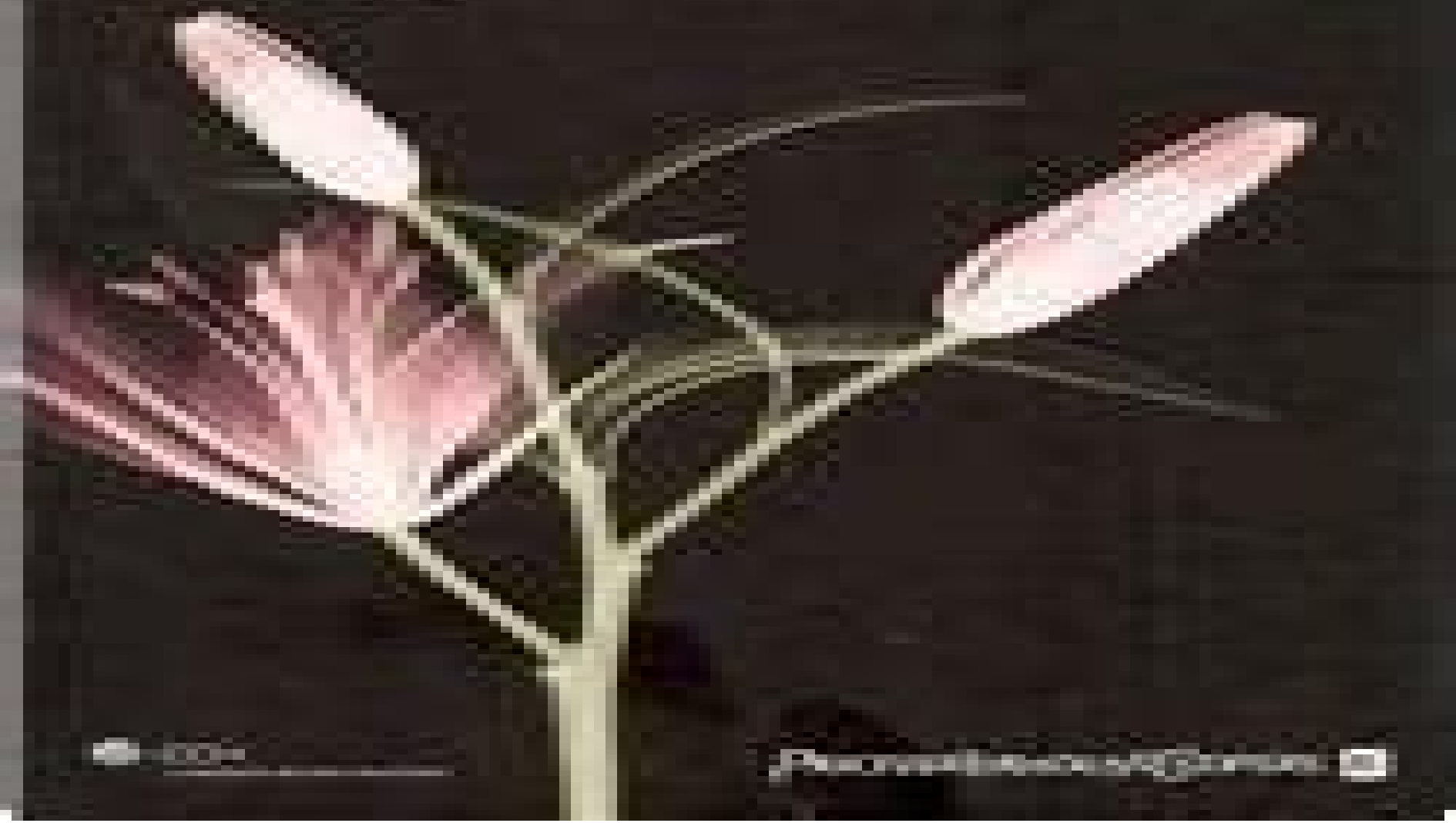


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IFRS Essentials Dieter Christian, Norbert Lüdenbach, 2013-03-27 Gain a deeper understanding of financial reporting under IFRS through clear explanations and extensive practical examples IFRS can be a complex topic and books on the subject often tackle its intricacies through dense explanation across thousands of pages Others seek to provide an overview of IFRS and these while useful for the general reader lack the depth required by practitioners and students IFRS Essentials strikes a balance between the two extremes offering concise interpretation of the crucial facts supported by a wealth of examples Problems and their solutions are demonstrated in a manner which is short straightforward and simple to understand avoiding complex language jargon and redundant detail This book is suitable for students and lecturers at universities and other educational institutions auditing and accounting trainees and employees in the area of accounting and auditing who seek to develop their practical skills and deepen their knowledge of IFRS **Illustrative IFRS Corporate**

Consolidated Financial Statements for 2011 Year Ends Pwc, 2011-01-01 This publication provides an illustrative set of consolidated financial statements prepared in accordance with International Financial Reporting Standards IFRS for a fictional manufacturing wholesale and retail group IFRS GAAP plc IFRS GAAP plc is an existing preparer of IFRS consolidated financial statements The book is based on the requirements of IFRS standards and interpretations for financial years beginning on or after January 1 2011 In addition to the appendices on IFRS 9 and first time adoption the latest edition includes appendices on agricultural assets IFRSs 10 and 11 IFRS 13 and current and forthcoming requirements

Finanzinstrumente im IFRS-Abschluss von Nicht-Banken Jürgen Stauber, 2012-09-28 Für die Rechnungslegung von Finanzinstrumenten gelten zwar keine branchenspezifischen IFRS Vorschriften in der Praxis lassen sich aber wesentliche Unterschiede zwischen Banken und Nicht Banken feststellen Jürgen Stauber konzentriert sich auf die komplexen Regeln zur Bilanzierung und Offenlegung von Finanzinstrumenten bei Industrie Handels Dienstleistungs und Versorgungsunternehmen Aus der Sicht eines Abschlusserstellers werden die Vorschriften detailliert nach den relevanten Instrumenten bzw Sachverhalten vorgestellt und erläutert **UK Illustrative Financial Statements for 2011 Year Ends**

PwC, PricewaterhouseCoopers (Firm), 2011-01-01 This publication provides examples of sets of accounts for the year ended 31 December 2011 Illustrating the required disclosure and presentation for UK groups and UK companies these model accounts will help you prepare your financial statements whether you report under International Financial Reporting Standards IFRS or UK GAAP In addition to the appendices on IFRS 9 and first time adoption the latest edition includes appendices on Agricultural assets IFRSs 10 and 11 IFRS 13 and Current and forthcoming requirements Teaching IFRS Richard M.S. Wilson, Ralph W. Adler, 2013-09-13 The increasing pace of global conformance towards the adoption of International Financial Reporting Standards IFRS highlights the need for accounting students as well as accounting practitioners to be conversant with IFRS Teaching IFRS offers expert descriptions of and insights into the IFRS convergence

process from a teaching and learning perspective Hence this book is both timely and likely to have considerable impact in providing guidance for those who teach financial reporting around the world The contents of the book come from authoritative sources and offer something distinctive to complement the existing textbooks which typically focus on the technical aspects of IFRS and their adoption Drawing upon the experiences of those who have sought to introduce IFRS related classroom innovations and the associated student outcomes achieved therefrom the book offers suggestions about how to design and deliver courses dealing with IFRS and catalogues extensive listings of IFRS related teaching resources to support those courses This book was originally published as a special issue of Accounting Education An international journal

UK Illustrative Financial Statements for 2013 Year Ends PwC, 2013-11-25 UK Illustrative Financial Statements for 2013 year ends provides examples of sets of accounts for the year ended 31 December 2013 Illustrating the required disclosure and presentation for UK groups and UK companies these model accounts will help you prepare your financial statements whether you report under International Financial Reporting Standards IFRS or UK GAAP UK Illustrative Financial Statements for 2013 year ends comprises of IFRS GAAP Plc consolidated financial statements for a fictional listed group reporting under IFRS GAAP UK Group Limited consolidated financial statements for a fictional unlisted UK company UK GAAP Limited single entry financial statements for a fictional unlisted UK company This publication provides three example sets of financial statements for the year ended 31 December 2013 This edition includes the following updates IFRS GAAP Plc updated to illustrate the disclosure and presentation requirements of the IFRS standards and interpretations changes to UK Company law and reporting requirements for listed companies for financial years beginning on or after 1 January 2013 Significant changes to the financial statements include the application of IFRSs 10 11 12 and 13 together with IAS 19 and the IAS 1 presentation changes to Other Comprehensive Income Significant changes to narrative reporting include Strategic report requirements and related amendments to the Directors report for listed companies Disclosure and presentation requirements of the Directors Remuneration Report Updated UK Corporate Governance disclosures Updated illustrative Auditor s report for listed companies It also includes appendices providing illustrative financial statements relating to Alternative presentation of cash flows and statement of comprehensive income Biological assets Oil and gas exploration assets Current and forthcoming requirements GAAP UK Group Limited Updated illustrated Auditor s report for private companies Previous ISBN 9781780431031

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zulässig geworden **Grundsätze ordnungsmäßiger Eigenkapitalbilanzierung nach GoB und IFRS** Christoph Schober, 2020-02-13 Christoph Schober unterzieht die Eigenkapitalbilanzierung nach GoB und IFRS einer bergreifenden systematischen und normativen Auseinandersetzung Auf Basis entwickelter Prinzipien ordnungsmäßiger Eigenkapitalabgrenzung die bislang aus unterschiedlichen Gründen weder nach GoB noch nach IFRS hinreichend geklärt sind leitet der Verfasser unter Einbeziehung gesellschaftsrechtlicher Wertungen Bilanzierungsgrundsätze für Derivate auf eigene Anteile und strukturierte Finanzinstrumente ab Entgegen der beobachtbaren Abbildungsvielfalt insbesondere in der IFRS Bilanzierungspraxis können dadurch eindeutige Problemlösungen vielfältiger Fallkonstellationen erzielt werden

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