

When to derecognize PPE?

CPD box

On disposal

No future economic benefits expected

GAIN or LOSS

= Net Disposal Proceeds - Carrying Amount



Ias 16 Theory

Thomas Clarke, Douglas Branson

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the authors' names.

Ias 16 Theory:

Accounting Standards Opperman, 2009-05 This 13th edition introduces learners to general accounting principles and the disclosure requirements of company financial statements In this comprehensive and up to date publication principles are illustrated through questions and solutions The learner's understanding of principles is gradually broadened by an increase in the degree of difficulty of the questions that are asked Self study is actively encouraged by the inclusion of questions for which the solutions are available to prescribing institutions only Changes brought about by new accounting standards issued as a consequence of the South African Institute of Chartered Accountants Improvement of Accounting Standards Project have once again been incorporated in this latest edition Accounting Standards is intended to satisfy the specific requirements of learners and to reduce the workload of educators Intelligent Autonomous Systems 16 Marcelo H. Ang Jr, Hajime

Asama, Wei Lin, Shaohui Foong, 2022-04-07 This book presents the latest advances and research achievements in the fields of autonomous robots and intelligent systems presented at the IAS 16 conference conducted virtually in Singapore from 22 to 25 June 2021 IAS is a common platform for an exchange and sharing of ideas among the international scientific research and technical community on some of the main trends of robotics and autonomous systems navigation machine learning computer vision control and robot design as well as a wide range of applications IAS 16 reflects the rise of machine learning and deep learning developments in the robotics field as employed in a variety of applications and systems All contributions were selected using a rigorous peer reviewed process to ensure their scientific quality Despite the challenge of organising a conference during a pandemic the IAS biennial conference remains an essential venue for the robotics and autonomous systems community ever since its inception in 1986 Chapters 46 of this book is available open access under a CC BY 4.0 license at link.springer.com *Financial Accounting Theory* Craig Deegan, 2014 The much anticipated fourth edition of

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The Routledge Companion to Fair Value and Financial Reporting Peter Walton, 2012-08-21 Comprising contributions from a unique mixture of academics standard setters and practitioners and edited by an internationally recognized expert this book on a controversial and intensely debated topic is the only definitive reference source available on the topics of fair value and financial reporting Drawing chapters from a diverse range of contributors on different aspects of the subject together into one volume it examines the use of fair value in international financial reporting standards and the US standard SFAS 157 Fair Value Measurement setting out the case for and against looks at fair value from a number of different theoretical perspectives including possible future uses alternative measurement paradigms and how it compares with other valuation models explores fair value accounting in practice including audit financial instruments impairments an investment banking perspective approaches to fair value in Japan and the USA and Enron's use of fair value An outstanding resource this volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in studying or researching the areas of international accounting financial accounting and reporting

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Circular Economy Strategies and the UN Sustainable Development Goals Michael Odei Erdiaw-Kwasie, G. M. Monirul Alam, 2023-08-21 This book provides novel perspectives to the ongoing global discussions on the UN Sustainable Development Goals SDGs Current knowledge on circular economy and the SDGs target in developing and emerging countries

are mostly fragmented and empirical evidence is limited The approach taken in the book is unique as it presents holistic viewpoints about the synergies opportunities and challenges between circular economy and SDGs targets in developing and emerging countries The book presents diverse contents on the topic including literature reviews conceptual discussions case studies and empirical analysis

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Financial Accounting: Reporting, Analysis and Decision Making, 8th Edition Shirley Carlon,Rosina McAlpine,Chrisann Lee,Lorena Mitrione,Lyndie Bayne,Ngaire Kirk,Lily Wong,2025-11-24 The 8th edition of Financial Accounting Reporting Analysis and Decision Making offers a practical introduction to financial accounting It reflects the latest Australian Accounting Standards including IFRS 18 and addresses ESG sustainability ethics and corporate governance The focus is on interpreting and applying financial information in real world business and management decisions

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