

IFRS

IFRS (International Financial Reporting Standards) is a set of rules and guidelines that every firm has to adhere to ensure their financial statements are consistent with other firms worldwide.

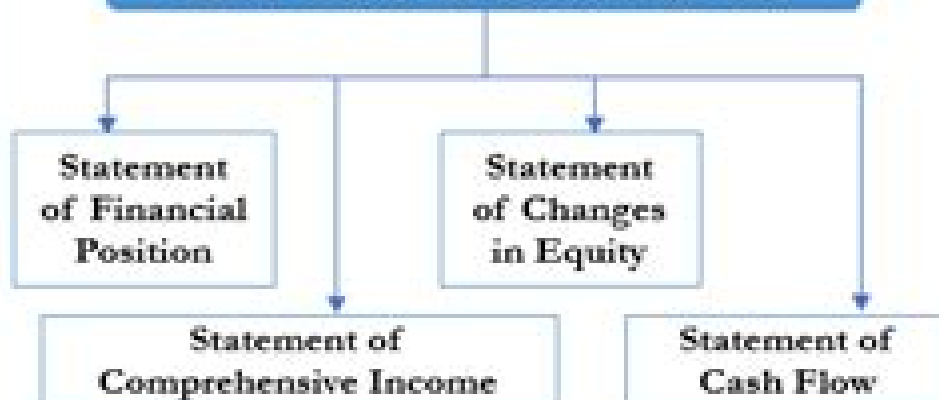
OBJECTIVES

- Establish universal language for companies to prepare accounting statements.
- Establish accounting rules to make it easier for stakeholders to interpret financial statements.
- Make the accounting statements credible and transparent.
- Assist companies appropriately categorize and report financial data.
- Make international comparisons & analysis an easy task.

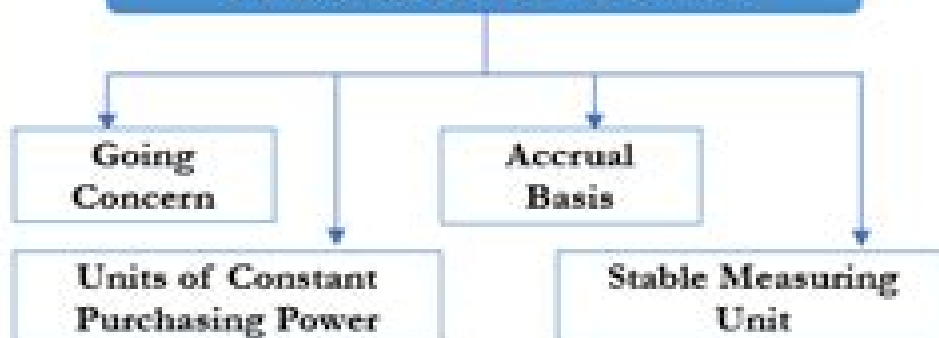
TOPICS COVERED IN IFRS

Financial statements presentation; Borrowing costs; Income taxes; Investment in associates; Revenue recognition; Employee benefits; Inventories; Intangible assets; Retirement benefit plans; Foreign exchange rates; Operating segments; Fixed assets; Business combinations; Subsequent events; Leases; Industry-specific accounting (agriculture).

KEY FIN. STATEMENTS



IFRS ASSUMPTIONS



IFRS	US GAAP
IFRS is suggestive & principle based.	US GAAP is more rule based approach.
IFRS requires firms to report revenue early.	US GAAP does not support early revenue declaration.
Presentation of Extra Ordinary Item can be made anywhere.	Presentation of Extra Ordinary items below income statement.

Ifrs Policies And Procedures Guide

Camilla Rothe



Ifrs Policies And Procedures Guide:

Enjoying the Song of Appearance: An Mental Symphony within **Ifrs Policies And Procedures Guide**

In a world taken by monitors and the ceaseless chatter of immediate connection, the melodic elegance and psychological symphony developed by the published word usually diminish into the background, eclipsed by the constant noise and disturbances that permeate our lives. However, located within the pages of **Ifrs Policies And Procedures Guide** a charming literary treasure brimming with raw thoughts, lies an immersive symphony waiting to be embraced. Crafted by an outstanding composer of language, this interesting masterpiece conducts visitors on a psychological journey, skillfully unraveling the concealed tunes and profound affect resonating within each carefully constructed phrase. Within the depths of the emotional assessment, we can examine the book is key harmonies, analyze their enthralling publishing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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