

International GAAP, 2010



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International GAAP 2010 is fully revised and updated in order to: Deal with all new and amended authoritative pronouncements, including the recent and significant revisions to IAS 1 (Presentation of Financial Statements), IAS 23 (Borrowing Costs), IAS

27 (Consolidated and Separate Financial Statements) and IFRS 3 (Business Combinations)

• Provide insight and guidance on the interpretation and practical application of IFRS from a truly global perspective, based on the experience of the book's authors in dealing with recent day-to-day practical issues

• Explain the many current initiatives that are being pursued by the IASB and IFRIC and that will lead to changes in accounting requirements The impact of IFRS goes beyond financial reporting

The move to International Financial Reporting Standards (IFRS) is the single most important initiative in the financial reporting world, the impact of which stretches far beyond accounting to affect many key decisions companies make. The ongoing development of IFRS requires a constant review of reporting practices. Early assessment of the impact of new and amended standards reduces the pressure of last minute corrections or delays to the accounts. Keeping up to date with the changes and their implications requires professional help

International Financial Reporting Standards are complex and are constantly evolving. Finance professionals face an ongoing challenge to keep abreast of IFRS requirements. It is often difficult to address practical issues by simply referring to the underlying standards. Analysis and interpretation, including worked examples, provides clarity and can save companies a considerable amount of time. Extensive interpretation and practical guidance helps resolve complex financial reporting problems

Providing leading interpretation and practical guidance, every

Chapter contains detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. International GAAP 2010 demonstrates how difficult practical issues should be approached in the new complex global world of international financial reporting, where IFRS has become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. The International Financial Reporting Group of Ernst & Young includes financial reporting professionals from around the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP 2010 is accompanied by numerous worked examples, a comprehensive discussion of the practical issues of the day and the possible alternative solutions available, and hundreds of practical illustrations taken from the actual financial statements of companies that report under IFRSs. In addition, the guidance assists you in understanding today what the impact of tomorrow's requirements will be. This early assessment of the potential impact of reporting changes can help avoid later problems. Applying the guidance in International GAAP helps ensure a smoother financial reporting and audit process

As a single up-to-date point of reference, International GAAP will help reporting professionals avoid accounting mistakes. Use of International GAAP 2010 throughout the financial year will help finance professionals keep abreast of today's complex financial reporting requirements and should ensure a smoother financial reporting process.

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