



# International Financial Reporting Standards (IFRS) Workbook and Guide: Practical insights, Case studies, Multiple-choice questions, Illustrations

By Abbas A. Mirza, Graham Holt, Magnus Orrell

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*International Financial Reporting Standards (IFRS) Workbook and Guide* is a one stop resource for understanding and applying current International Financial Reporting Standards (IFRS) and offers:

- Easy-to-understand explanations of all IFRSs/IASs and IFRICs/SICs issued by the IASB/IASC up to March 2006
- Illustrative examples
- Practical insights
- Worked case studies
- Multiple-choice questions with solutions

Technically reviewed by Liesel Knorr, Secretary General of the German Accounting Standards Committee and former technical director of the International Accounting Standards Committee (IASC).

Forewords by:

Sir David Tweedie, Chairman of the International Accounting Standards Board (IASB)

Philippe Richard, Secretary General of the International Organization of Securities Commissions (IOSCO)

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### **Editorial Review**

From the Back Cover

As the International Accounting Standards Board (IASB) makes rapid progress towards widespread acceptance and use of IFRS (formerly named International Accounting Standards, IAS), the need to understand these new standards increases.

The IFRS Workbook and Guide includes illustrative examples, worked case studies, practical insights, and multiple-choice questions with solutions that greatly facilitate understanding of the practical issues involved in applying these complex standards.

Designed with the needs of the user in mind, it covers important topics and developments, including:

- An introduction to IASB and the worldwide adoption of IFRS
- The IASB Framework
- All IAS and IFRS still in force up to IFRS 7, including:
  - Presentation of Financial Statements (IAS 1)
  - Cash Flow Statements (IAS 7)
  - Financial Instruments
  - Presentation (IAS 32)
  - Recognition and Measurement (IAS 39)
  - Disclosures (IFRS 7)
  - Earnings per Share (IAS 33)
  - Impairment of Assets (IAS 36)
  - Provisions, Contingent Liabilities and Contingent Assets (IAS 37)
  - Intangible Assets (IAS 38)
  - First-time Adoption of IFRS (IFRS 1)
  - Share-based Payment (IFRS 2)
  - Business Combinations (IFRS 3)
  - Insurance Contracts (IFRS 4)
  - Exploration for and Evaluation of Mineral Resources (IFRS 6)
- All SIC and IFRIC Interpretations still in force up to IFRIC 9

About the Author

**ABBAS ALI MIRZA** is a partner with Deloitte & Touche (ME) based in Dubai. He has had a distinguished career in accounting and auditing internationally, is a frequent speaker at major global conferences, and has held many positions of repute in the accounting profession globally, including Chairman of the 21st session of the United Nations' Intergovernmental Working Group of Experts on International Accounting and Reporting (ISAR) at UNCTAD in Geneva.

**GRAHAM J. HOLT** is Principal Lecturer of Accounting and Finance at the Manchester Metropolitan University Business School in the United Kingdom. He is coauthor of an IFRS text, contributor to academic publications, author of professional journal papers, and examiner for the Association of Chartered Certified Accountants (ACCA), UK.

**MAGNUS ORRELL** is in the national office of Deloitte & Touche LLP in the United States. He specializes in the accounting for financial instruments under both IFRS and U.S. GAAP and has extensive international experience of accounting and reporting issues relating to financial instruments and financial institutions from his time as project manager for financial instruments at IASB.

## **Users Review**

### **From reader reviews:**

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In this 21st century, people become competitive in each way. By being competitive now, people have to do something to make them survive, being in the middle of the particular crowded place and notice by means of surrounding. One thing that occasionally many people have underestimated it for a while is reading. Yep, by reading a reserve your ability to survive increase then having chance to endure than other is high. For yourself who want to start reading some sort of book, we give you this International Financial Reporting Standards (IFRS) Workbook and Guide: Practical insights, Case studies, Multiple-choice questions, Illustrations book as beginner and daily reading publication. Why, because this book is more than just a book.

#### **Todd McCrea:**

Playing with family inside a park, coming to see the water world or hanging out with buddies is thing that usually you could have done when you have spare time, and then why you don't try matter that really opposite from that. A single activity that make you not sensation tired but still relaxing, thrilling like on roller coaster you already been ride on and with addition details. Even you love International Financial Reporting Standards (IFRS) Workbook and Guide: Practical insights, Case studies, Multiple-choice questions, Illustrations, it is possible to enjoy both. It is very good combination right, you still would like to miss it? What kind of hang type is it? Oh seriously its mind hangout people. What? Still don't get it, oh come on its called reading friends.

#### **Tom Rivera:**

International Financial Reporting Standards (IFRS) Workbook and Guide: Practical insights, Case studies, Multiple-choice questions, Illustrations can be one of your beginner books that are good idea. Many of us recommend that straight away because this guide has good vocabulary that can increase your knowledge in language, easy to understand, bit entertaining but still delivering the information. The author giving his/her effort to get every word into satisfaction arrangement in writing International Financial Reporting Standards (IFRS) Workbook and Guide: Practical insights, Case studies, Multiple-choice questions, Illustrations although doesn't forget the main position, giving the reader the hottest and based confirm resource data that maybe you can be certainly one of it. This great information can certainly drawn you into brand-new stage of crucial pondering.

**Michael Brown:**

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