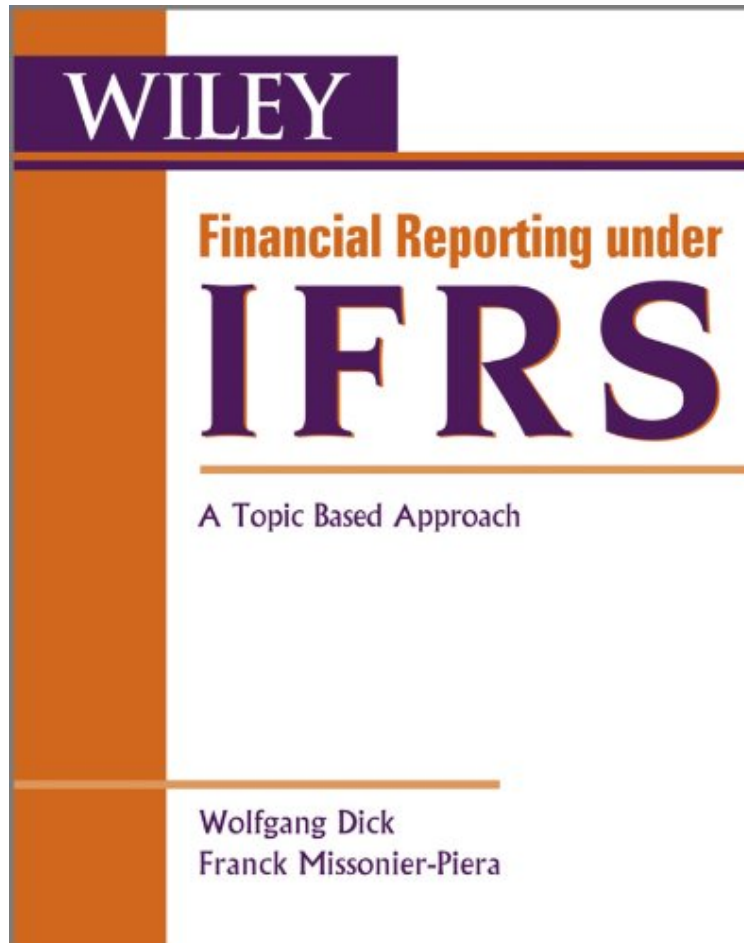


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Financial Reporting under IFRS: A Topic Based Approach (Wiley Regulatory Reporting)

Wolfgang Dick, Franck Missonier-Piera
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The International Financial Reporting Standards are quite different from other sets of accounting standards, and are fundamentally different from US-GAAP, in that they are based on principles, and not on detailed rules. Financial Reporting under IFRS: A topic-based approach offers a global perspective on IFRS by presenting the prescribed rationale and principles and illustrating them through numerous examples from large international companies. It aims to develop the fundamental skills necessary to read and use the information contained in all types of financial statements, through examples, activities, questions and answers. The book is broadly divided into three sections.

Section one examines the structure of the Balance Sheet and the Income Statement, their links and the accounting mechanisms used to prepare them. Section two deals with the identification, evaluation and reporting of Balance Sheet items. Section three covers the use of financial statements to analyze a firm's performance and its risks. Throughout the book special topics are covered, including Derivatives and Hedge accounting (IAS 39), Business Combination (IFRS 3) and Operating Segments (IFRS 8). Financial Reporting under IFRS is ideally suited to the needs of students of accounting and financial reporting, but all users of financial statements, from creditors and investors to suppliers, customers, employees and governments will benefit from its concise, topic-based approach.

About the Author Wolfgang Dick (Paris, France) is Professor at ESSEC Business School, Paris, and , and Co-Director of ESSEC-KPMG Financial Reporting Chair. Formerly at HEC and the University of Geneva, he is co-author of the best-selling French IFRS text book *Comptabilite financiere en IFRS*, published by Pearson. Franck Missonier-Piera (Lyon, France) is Professor at EMLyon Business School, and co-author of *Comptabilite financiere en IFRS*. He is a Certified Management Accountant (CMA-Canada).