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The essential reference for governmental GAAP application Wiley GAAP for Governments 2017 provides the latest information on GAAP, with coverage designed specifically for government entities. With a focus on the practical rather than the academic, this book provides insightful, up to date implementation information and explanations of the important developments in governmental GAAP that have occurred in the past year. Exclusive coverage includes school districts, public authorities, and individual pension plans financial statements, with a disclosure checklist that helps preparers ensure compliance. Visual aids help facilitate the reader's understanding of the material, providing a comprehensive guide to financial reporting for governments at the state and local level. This reliable guide is an industry favourite for its accessibility, completeness, and relevance, helping readers achieve and maintain compliance with minimal burden. Governmental accounting standards are continuously being released, growing in complexity with each iteration. Wiley GAAP for Governments is updated annually to provide the most up-to-date information available, with thorough explanations and expert implementation advice. Get up to speed on the newest accounting pronouncements Understand how GAAP applies to

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government bodies and pension plans Refer to disclosure checklists designed specifically for government entities Study flowcharts, diagrams, and charts to gain a deeper understanding This user-friendly guide is organized for easy navigation, and designed to help preparers quickly find, understand, and apply the information they need. Expert guidance through the increasing complexity of preparation and implementation of relevant changes is what makes Wiley GAAP for Governments 2017 the reference financial professionals keep on their desks rather than on their bookshelves. Discover the best practical application guide for those looking to satisfy governmental GAAP compliance rules Wiley GAAP for Governments 2018 is a comprehensive guide to the accounting and financial reporting principles used by state and local governments as well as other governmental entities. Designed with the needs of the user in mind, this comprehensive resource presents the important developments in governmental GAAP during the past year. It is a thorough, reliable reference that financial professionals will consistently keep on their desks rather to refer to in their daily work. More and more governmental accounting standards, in growing complexity, continue to be issued. This reliable book, which guides preparers through the complexity of preparation and implementation of the relevant changes, is an industry favorite for its accessibility, completeness, and relevance, helping readers every year achieve and maintain compliance with minimal burden. Up-to-date, insightful, and practical implementation information about new accounting pronouncements Coverage of public

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educational institutions, public authorities and individual pension plans financial statements, which is not provided by competing books Contains a disclosure checklist for financial statements of governmental entities that will enable preparers to ensure all disclosures required by GAAP for governments have been made Utilizes flowcharts, diagrams, and charts to help facilitate the user's understanding of the material Written as a practical application guide instead of an academic reference Don't wait until it's time to start calculating and filing, get a jump-start on the new year with all of the latest developments in governmental GAAP with the new edition of the number one guide, Wiley GAAP for Governments 2018: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments, 2nd Edition.

The one-stop resource for IFRS interpretation and application, updated for 2017 Wiley IFRS 2017 offers a complete resource for the interpretation and application of the latest International Financial Reporting Standards (IFRS) as outlined by the International Accounting Standards Board (IASB). With up-to-date coverage and a host of practical tools, this book provides invaluable guidance on the expanding framework for unified financial reporting. Organised for easy navigation, each chapter includes general statement information followed by topic-specific discussion to facilitate both quick-reference and in-depth study. The expert team at PKF International provides authoritative insight from a practitioner's perspective: IFRIC interpretations and practical real-world guidance ensure full understanding

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of the newest standards, and the Disclosure Checklist helps verify compliance. The IASB's efforts are paying off as more and more countries around the globe either adopt IFRS as their national standards, or adjust local standards in alignment. A working understanding of IFRS application is becoming essential, even as the rules continue to evolve. This book provides full coverage of the latest standards and thorough guidance for implementation. Review the latest IFRS rules and standards Apply guidelines and best practices appropriately Gain expert insight on IFRS interpretation and implementation Ensure compliance and verify completeness Uniform financial reporting reduces the costs of financial statement preparation for multinational companies, and streamlines the assessment of business results. As the standards themselves evolve, so must practitioners' understanding of how to apply them correctly in real-world cases. Wiley IFRS 2017 offers a complete, up-to-date reference to help you apply and comply with the latest international standards. The 2019 reference for the interpretation and application of the latest international standards Wiley IFRS® Standards 2019 is a revised and comprehensive resource that includes the information needed to interpret and apply the most recent International Financial Reporting Standards (IFRS®) as outlined by the International Accounting Standards Board (IASB). This accessible resource contains a wide range of practical examples as well as invaluable guidance on the expanding framework for unified financial reporting. The authors provide IFRIC interpretations and directions

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designed to ensure a clear understanding of the most recent standards. The IFRS® standards are ever evolving, therefore it is essential that professionals and students have the information needed to apply the standards correctly in real-world cases. Wiley IFRS® Standards 2019 offers a complete, up-to-date reference that aids in the application of the latest international standards in a manner that is transparent, accountable and efficient. This edition includes IFRS 9 Financial Instruments; IFRS 15 Revenue from Contracts with Customers; IFRS 16 Leases and amendments issued and effective for annual periods beginning on or after 01 January 2018 and 01 January 2019 as issued by the IASB by 30 June 2018. This edition also includes some introductory guidance for IFRS 17 Insurance Contracts and incorporates the revised Conceptual Framework for Financial Reporting 2018. This important guide is written by the people passionate about IFRS® at PKF International. PKF International consists of over 400 offices, operating in 150 countries across five regions. PKF International specialises in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic organisations around the globe. PKF International is a global family of legally independent firms bound together by a shared commitment to quality, integrity and the creation of clarity in a complex regulatory environment. PKF International is a member of the Forum of Firms – an organisation dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide. www.pkf.com. PKF International Limited administers a

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Get the most comprehensive coverage of the FASB Codification and the latest FASB updates in a single volume Wiley GAAP 2018: Interpretation and Application of Generally Accepted Accounting Principles is a thorough study and analysis of all US Generally Accepted Accounting Principles (GAAP) set forth in the pronouncements of the FASB (Financial Accounting Standards Board) Codification. All topics are explained with relevant terminology and practice-oriented real world examples. Each chapter is composed of a discussion of perspectives and issues, definitions of terms, concepts, rules, and examples. US GAAP is constantly being updated, and its users require expert interpretation and explanation of the relevant principles. This book provides the most comprehensive coverage of each Codification topic. It contains clear, user-friendly guidance on every pronouncement. Fully up-to-date with all the latest changes, including those to inventory, financial instruments, revenue, and leases Includes more real-world examples and illustrations than competing titles Arranged according to the FASB Codification, all topics are referenced to the Codification Wiley GAAP 2018 renders GAAP more understandable and accessible for research and is designed to reduce the amount of time and effort needed to solve accounting research and implementation issues, making it the best go-to source for CPAs and others working in accounting.

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Financial Accounting Theory and Analysis: Text and Cases, 13th Edition illustrates how accounting standards impact the daily decisions of accounting professionals. This authoritative textbook shows how accounting theory explains why particular companies select certain accounting methods over others, and predicts the attributes of firms by analyzing their accounting methods. The text examines empirical research relevant to various theories of accounting and the uses of accounting information, including the fundamental analysis model, the efficient markets hypothesis, the behavioral finance model, the positive accounting theory model, the human information processing model, and the value creation model. Enabling students to develop an informed perspective on accounting theory, the text reviews the development and current state of accounting theory and summarizes current disclosure requirements for various financial statement items. The new edition has been fully revised to reflect current methods of accounting education, including the incorporation of ethics into the curriculum, the analysis of a company's quality of earnings and sustainable income, the use of the internet as a source of information, the international dimensions of accounting, and more. Designed for undergraduate and graduate accounting majors, the text aligns with the latest curriculum changes in the CPA exam.

The essential not-for-profit GAAP reference, updated with the latest standards Wiley Not-for-Profit GAAP 2018 is the essential accounting resource for not-for-profit organizations, providing quick access to the most up-to-date standards and practical tools for implementation.

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Designed help you find the answers you need quickly and easily, this guide features helpful visual aids alongside detailed explanations tailored to the not-for-profit sector. Authoritative discussion covers Financial Accounting Standards Board (FASB) Accounting Standards Codification, which includes the standards originally issued in the Statements, Interpretations and Technical Bulletins; Accounting Principles Board Opinions, Accounting Research Bulletins, AICPA Statements of Position and FASB Emerging Issues Task Force statements relevant to the not-for-profit organization. The unique characteristics of the not-for-profit organization demand adherence to specific GAAP; auditors and preparers must understand these standards, stay up-to-date as they continue to evolve and know how to apply them in the course of real-world financial statement preparation. This book provides the guidance you need in a user-friendly format. Get up to date on the latest changes to GAAP affecting not-for-profit organizations Reference authoritative standards for measurement, presentation and disclosure Consult flowcharts, diagrams and charts to find answers at a glance Double-check disclosures against a checklist of GAAP requirements Accounting standards are constantly changing, and the special requirements targeting not-for-profits add an additional challenge to full compliance. Instead of wading through dozens of volumes of official pronouncements to locate relevant information, consult an all-in-one resource targeted specifically to not-for-profit GAAP — one that is updated annually to bring you the most current information available. Wiley Not-for-

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Profit GAAP 2018 provides clear answers and practical guidance to help you streamline GAAP implementation and ensure compliance.

Get the most comprehensive coverage of the FASB Codification and the latest FASB updates in a single volume Wiley GAAP 2018: Interpretation and Application of Generally Accepted Accounting Principles is a thorough study and analysis of all US Generally Accepted Accounting Principles (GAAP) set forth in the pronouncements of the FASB (Financial Accounting Standards Board) Codification. All topics are explained with relevant terminology and practice-oriented real world examples. Each chapter is composed of a discussion of perspectives and issues, definitions of terms, concepts, rules, and examples. US GAAP is constantly being updated, and its users require expert interpretation and explanation of the relevant principles. This book provides the most comprehensive coverage of each Codification topic. It contains clear, user-friendly guidance on every pronouncement. Fully up-to-date with all the latest changes, including those to inventory, financial instruments, revenue, and leases Includes more real-world examples and illustrations than competing titles Arranged according to the FASB Codification, all topics are referenced to the Codification Wiley GAAP 2018 renders GAAP more understandable and accessible for research and is designed to reduce the amount of time and effort needed to solve accounting research and implementation issues, making it the best go-to source for CPAs and others working in accounting. This set includes both a physical and a digital CD-ROM

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flowcharts, diagrams and charts to find answers at a glance Double-check disclosures against a checklist of GAAP requirements Accounting standards are constantly changing, and the special requirements targeting not-for-profits add an additional challenge to full compliance. Instead of wading through dozens of volumes of official pronouncements to locate relevant information, consult an all-in-one resource targeted specifically to not-for-profit GAAP — one that is updated annually to bring you the most current information available. Wiley Not-for-Profit GAAP 2019 provides clear answers and practical guidance to help you streamline GAAP implementation and ensure compliance.

The authoritative guide to governmental GAAP compliance, fully updated for 2019 Wiley GAAP for Governments 2019 is the definitive resource for accurate information on the latest pronouncements and guidelines applicable to state and local governments and entities. Designed as a practical application guide for professional users, this comprehensive resource provides expert coverage of all significant developments to governmental accounting principles over the previous year. Focusing on practical application, this essential guide provides detailed information on all relevant areas of GAAP including general and special revenue funds, capital project funds and debt service funds, derivative instruments, and many more. This book incorporates all of the pronouncements issued by the Governmental Accounting Standards Board (GASB) as well as proposed new statements or interpretations currently outstanding and relevant information on the GASB

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agenda for the upcoming year. Governmental accounting standards are continuously evolving, and practitioners must stay up to date with the latest changes if compliance is to be maintained. This invaluable guide offers in-depth guidance on GAAP standards, interpretation, applications, and procedures to help you: Keep pace with the latest accounting pronouncements Ensure compliance with all GAAP-required disclosure guidelines Understand how GAAP applies to school districts, public institutions, and individual pension plans Strengthen understanding of material with flowcharts, diagrams, and charts This efficiently organized guide enables users to locate, understand, and apply relevant information with ease. Wiley GAAP for Governments 2019 provides financial reporters with expert guidance and up-to-date information required to ensure compliance and lighten the workload. Highly regarded for its efficient and accurate coverage of material, this book is the definitive reference for financial professionals.

"With updates to revenue, recognition, leases, and an online presentation and disclosure checklist"--Cover. Ensure that your not-for-profit accounting is airtight for 2020 Not-for profit organizations have unique characteristics, so they must adhere to a specific set of generally accepted accounting principles (GAAP). Wiley Not-For-Profit GAAP 2020 provides practical guidance on how to identify and apply the relevant standards. This guide is indispensable for professionals responsible for preparing and auditing not-for-profit accounts. You will learn how to interpret the relevant accounting principles and how to apply them, all while minimizing unnecessary

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effort and eliminating potentially costly errors. This comprehensive yet concise text thoroughly examines the latest standards for measurement, presentation, and disclosure related to not-for-profits. It covers the Financial Accounting Standards Board (FASB) Accounting Standards Codification, all relevant Accounting Standards Updates, and other guidance that applies to not-for-profit organizations, particularly that of the American Institute of Certified Public Accountants (AICPA). With this unrivalled reference tool, your not-for-profit GAAP questions are answered. Easily understand the latest not-for-profit GAAP with visual aids, including flowcharts, diagrams, and illustrations Navigate complex requirements and ensure completeness of GAAP disclosures Stay current with all not-for-profit accounting pronouncements, including FASB, AICPA, and more Enjoy practical, user-friendly guidance on applying the relevant accounting standards in your not-for-profit organization With Wiley Not-For-Profit GAAP 2020, you can be assured you have the most current, comprehensive accounting information that applies to nonprofit organizations. Stay in compliance and ensure timely, accurate reporting with this authoritative volume. TRY (FREE for 14 days), OR RENT this title: www.wileystudentchoice.com Corporate Financial Reporting Analysis combines comprehensive coverage and a rigorous approach to modern financial reporting with a readable and accessible style. Merging traditional principles of corporate finance and accepted reporting practices with current models enable the reader to develop essential interpretation and analysis skills, while

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the emphasis on real-world practicality and methodology provides seamless coverage of both GAAP and IFRS requirements for enhanced global relevance. Two decades of classroom testing among INSEAD MBA students has honed this text to provide the clearest, most comprehensive model for financial statement interpretation and analysis; a concise, logically organized pedagogical framework includes problems, discussion questions, and real-world case studies that illustrate applications and current practices, and in-depth examination of key topics clarifies complex concepts and builds professional intuition. With insightful coverage of revenue recognition, inventory accounting, receivables, long-term assets, M&A, income taxes, and other principle topics, this book provides both education and ongoing reference for MBA students.

Wiley Interpretation and Application of IFRS® Standards The 2021 reference for the interpretation and application of the latest international standards Wiley IFRS® Standards 2021 is a revised and comprehensive resource that includes the information needed to interpret and apply the most recent International Financial Reporting Standards (IFRS®) as outlined by the International Accounting Standards Board (IASB). This accessible resource contains a wide range of practical examples as well as invaluable guidance on the expanding framework for unified financial reporting. The authors provide IFRIC interpretations and directions designed to ensure a clear understanding of the most recent

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standards. The IFRS® standards are ever evolving, therefore it is essential that professionals and students have the information needed to apply the standards correctly in real-world cases. Wiley IFRS® Standards 2021 offers a complete, up-to-date reference that aids in the application of the latest international standards in a manner that is transparent, accountable and efficient. This edition includes IFRS 9 Financial Instruments; IFRS 15 Revenue from Contracts with Customers; IFRS 16 Leases and amendments issued and effective for annual periods beginning on or after 01 January 2020 as issued by the IASB by 30 June 2020. This edition also includes some introductory guidance for IFRS 17 Insurance Contracts and incorporates the revised Conceptual Framework for Financial Reporting 2018. This guide is written by the people passionate about IFRS® at PKF International. PKF International member firms specialise in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic organisations around the globe. PKF International is a member of the Forum of Firms – an organisation dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide. www.pkf.com. PKF International Limited administers a family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent

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The bestselling ASVAB study guide—now updated for 2017/2018 If you're prepping for the ASVAB in order to begin or advance your military career, you know how important it is to succeed. Inside this bestselling study guide, you get in-depth reviews of all nine test subjects you'll encounter on the ASVAB, foolproof strategies for making sense of the verbal, math, and general components, and expert tips and tricks to help you discover the areas where you need the most help. Plus, you get a one-year subscription to the online prep companion, where you can study whenever you want, take full-length practice exams, and create customized practice sets in the subjects you need to study the most. If you want to put your military career on the fast track to success, ASVAB For Dummies is your first stop. Whether you need to boost your math skills, improve your English, or take your understanding of science to new heights, this guide offers all the study tools you need to show up on exam day prepared to score your very best! Take six ASVAB practice exams to sharpen your test-taking skills Take advantage of one AFQT practice test to assess your enlistment eligibility Use 500 flashcards to improve your vocabulary Boost your test-taking strategies for exam day Get the score you need to get the job you want!

Praise for Financial Statement Analysis A Practitioner's Guide Third Edition "This is an

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illuminating and insightful tour of financial statements, how they can be used to inform, how they can be used to mislead, and how they can be used to analyze the financial health of a company." -Professor Jay O. Light Harvard Business School "Financial Statement Analysis should be required reading for anyone who puts a dime to work in the securities markets or recommends that others do the same." -Jack L. Rivkin Executive Vice President (retired) Citigroup Investments "Fridson and Alvarez provide a valuable practical guide for understanding, interpreting, and critically assessing financial reports put out by firms. Their discussion of profits-'quality of earnings'-is particularly insightful given the recent spate of reporting problems encountered by firms. I highly recommend their book to anyone interested in getting behind the numbers as a means of predicting future profits and stock prices." -Paul Brown Chair-Department of Accounting Leonard N. Stern School of Business, NYU "Let this book assist in financial awareness and transparency and higher standards of reporting, and accountability to all stakeholders." -Patricia A. Small Treasurer Emeritus, University of California Partner, KCM Investment Advisors "This book is a polished gem covering the analysis of financial statements. It is thorough, skeptical and extremely practical in its review." -Daniel J. Fuss Vice Chairman Loomis, Sayles & Company, LP The complete, cross-referenced GAAP guide, with

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illustrations, explanations, and examples Wiley GAAP 2016 contains the most comprehensive coverage of all GAAP pronouncements in a single volume, providing professionals with a complete reference to the entire GAAP hierarchy. This new edition includes the latest updates to the standards, along with AICPA ASEC statements of position and a comprehensive cross-reference of accounting topics to the new FASB codification system. All pronouncements are fully explained in detail, including terminology, and practice exercises demonstrate real-world application. Each chapter includes a discussion of perspectives and issues, sources of GAAP, definitions, concepts, rules, and examples, with specific appendices where applicable. This useful guide contains numerous examples and illustrations, and all original pronouncements are referenced to the FASB Current Text. GAAP is constantly being updated, and users require expert interpretation and explanation of relevant principles with every new pronouncement. This book provides clear, comprehensive guidance, including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation Guides, and AICPA Statements of Position and Accounting Interpretations. Readers will: Refer to GAAP standards and ASEC statements Understand relevant terminology, concepts, and rules Study detailed examples to gain a solid

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working knowledge of the standards Gain confidence by practicing GAAP applications before using it in the field This guide represents the most complete, comprehensive GAAP reference available, and the digital format allows for instant access to information through the point-and-click Index and Table of Contents. A thorough study and analysis of all US Generally Accepted Accounting Principles, Wiley GAAP 2016 is the essential reference. /td /tr /table The quick, complete, cross-referenced GAAP guide, with illustrations, explanations, and examples Wiley GAAP 2015 contains the most comprehensive coverage of all GAAP pronouncements in a single volume, providing professionals with a complete reference to the entire GAAP hierarchy. This new edition includes the latest updates to the standards, along with AICPA ASEC statements of position and a comprehensive cross-reference of accounting topics to the new FASB codification system. All pronouncements are fully explained in detail, including terminology, and practice exercises demonstrate real-world application. Each chapter includes a discussion of perspectives and issues, sources of GAAP, definitions, concepts, rules, and examples, with specific appendices where applicable. This useful guide contains more examples and illustrations than any other GAAP reference, and all original pronouncements are referenced to the FASB Current Text. GAAP is

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constantly being updated, and users require expert interpretation and explanation of relevant principles with every new pronouncement. This book provides clear, user-friendly guidance, including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation Guides, and AICPA Statements of Position and Accounting Interpretations. Readers will:

- Refer to GAAP standards and ASEC statements quickly and easily
- Understand relevant terminology, concepts, and rules
- Study detailed examples to gain a solid working knowledge of the standards
- Gain confidence by practicing GAAP applications before using it in the field

This guide represents the most complete, comprehensive GAAP reference available, and the digital format allows for instant access to needed information through the point-and-click index and Table of Contents. Busy professionals need to get up to speed quickly without sacrificing a solid understanding, and Wiley GAAP 2015 is the essential user-friendly reference.

The most practical, authoritative guide to GAAP Wiley GAAP 2017 contains complete coverage of the Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC), the source of authoritative generally accepted accounting principles (GAAP). Wiley GAAP renders GAAP more understandable and accessible for research and has been designed to reduce the amount of time and effort needed to solve

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accounting research and implementation issues. The 2017 edition reflects the new FASB guidance on: Revenue Recognition Leases Business Combinations Pensions Financial Instruments And more than 17 other new FASB Accounting Standards Updates Providing interpretive guidance, analytical explanations, graphic tools, and more than 300 real-world, examples and illustrations, this invaluable guide offers clear, user-friendly guidance on every ASC Topic in the Codification. Offers insight into the application of complex financial reporting rules Contains a detailed index for easy reference use Includes comprehensive cross-referencing to the FASB codification system, making it efficient for you to perform in-depth research As a bonus, a comprehensive disclosure checklist offers practical guidance to preparing financial statements for commercial entities in accordance with GAAP. For easy reference and research, the checklist follows the order of the codification. With easy-to-access information, this reliable resource offers complete coverage of the FASB Codification. The essential guide to practical IFRS implementation, updated for 2018 International GAAP 2018 is the definitive reference for IFRS application around the world. Written by the expert practitioners at Ernst & Young, this invaluable resource provides both interpretation and practical implementation guidance for anyone applying,

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auditing, interpreting, regulating, studying, or teaching IFRS. Specific instruction written from a global perspective provides clarity on complex issues, and coverage of the latest changes ensures that you will apply the most current standards appropriately and effectively. Worked examples provide answers at a glance, and hundreds of illustrations from major companies' financial reports demonstrate IFRS implementation and bring technical concepts to life. Countries around the world have adopted the International Financial Reporting Standards (IFRS), and in the US, foreign private issuers are allowed to report under IFRS without reconciling to US GAAP. This book provides the essential information practitioners need to correctly understand and apply these standards, using a clear, consistent approach to resolving global financial reporting issues under IFRS in real-world scenarios. Updated and expanded for 2018, this new edition allows you to: Get up to date on the newest amendments and interpretations issued in the past year Examine implementation issues caused by widespread adoption of IFRS 9, IFRS 15, and the upcoming adoption of IFRS 16 in 2019 Understand the new insurance contract standard IFRS 17, which solves the comparison problem of IFRS 4 Gain clarity and insight on practical matters involved with IFRS implementation This three-volume set provides the depth and breadth of coverage necessary, with

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financial instruments covered separately for greater ease of navigation. As the world's most comprehensive reference for IFRS implementation, International GAAP 2018 is the resource no practitioner, regulator, student, or researcher should be without. For further information on the various digital versions which are available for this material please visit www.wileyigaap.com

Advanced Accounting delivers an in-depth, comprehensive introduction to advanced accounting theory and application, using actual business examples and relevant news stories to demonstrate how core principles translate into real-world business scenarios. Clearly defined and logically organized Learning Objectives aid in student comprehension, while highlighted Related Concepts illustrate how individual concepts fit into the larger picture. Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in-depth end-of-chapter questions, promoting a deeper understanding of both technical and conceptual aspects of the field. Written by active accounting researchers, this text brings clarity and flexibility to the central ideas underlying business combinations, consolidated financial statements, foreign currency transactions, partnerships, non-profit accounting and more. This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards, allowing students to build a skill set based on up-to-date practices. With a student-oriented pedagogy designed to enhance comprehension,

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promote engagement, and build real-world understanding, this user-friendly book provides an essential foundation in current advanced accounting methods and standards.

The financial services industry is undergoing significant change. This has added challenges for institutions assessing their operations and internal controls for regulatory considerations. Updated for 2019, this industry standard resource offers comprehensive, reliable accounting implementation guidance for preparers. It offers clear and practical guidance of audit and accounting issues, and in-depth coverage of audit considerations, including controls, fraud, risk assessment, and planning and execution of the audit.

Topics covered include: Transfers and servicing; Troubled debt restructurings; Financing receivables and the allowance for loan losses; and, Fair value accounting

This guide also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters. The financial services industry is undergoing significant change. This has added challenges for institutions assessing their operations and internal controls for regulatory considerations. Updated for 2019, this industry standard resource offers comprehensive, reliable accounting implementation guidance for preparers. It offers clear and practical guidance of audit and accounting issues, and in-depth coverage of audit considerations, including controls, fraud, risk assessment, and planning and execution of the audit. Topics covered include: Transfers

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and servicing; Troubled debt restructurings; Financing receivables and the allowance for loan losses; and, Fair value accounting This guide also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters. International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EYs financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2019 edition of International GAAP® has been fully revised and updated in order to:

- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers).
- Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases).
- Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB's Transition

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Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard. • Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no standard applies to a particular transaction or event. • Address amended standards and new interpretations issued since the preparation of the 2018 edition. • Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements. • Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues.

Streamline financial statement preparation with this cross-referenced guide Financial Statement Disclosures Manual is a natural complement to Wiley GAAP, providing a complete set of tools for statement preparation. This useful reference is formatted in accordance with FASB Accounting Standards Codification® (ASC) schema, with information delineated as Presentation, Assets, Liabilities, Equity, Revenue, Expenses, and Broad Transactions. When used with other Wiley GAAP resources, this arrangement helps users perform additional research and easily find more detailed information on requirements, with disclosures referenced to FASB's ASC. Explicit examples enable

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easy customization, streamlining the statement preparation process and potentially improving the effectiveness of disclosures with clear presentation of information that is most important to users. Determining the correct wording and presentation formats for disclosures is a time consuming effort. Standards are continually updated, and the latest changes to revenue recognition impact virtually all financial statements. This book is a guide to enhanced disclosure as standardized by FASB, and works in conjunction with other Wiley GAAP products to provide a complete professional reference. Find specific GAAP codification and explanations quickly and easily Get up to speed on the latest developments and updates Follow references to relevant content in Wiley GAAP and the Disclosure Checklist Study expertly-prepared examples to understand GAAP applications Enhanced disclosure requirements have come about in response to accounting scandals, the proliferation of complicated instruments, and the pressure toward transparency. Keeping abreast of the latest developments – and their applications and requirements – is an essential but time-consuming part of the accountant's role. Financial Statement Disclosures Manual simplifies statement preparation by providing complete disclosures information, cross-referenced to relevant GAAP information and tools.

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Financial Accounting Standards Board (FASB) - including the latest updates - this book provides clear explanations and practical examples for real-world application of these dynamic guidelines. Each chapter includes relevant sources of GAAP and expert guidance on interpretation, terminology, relevant concepts, and applicable rules, while in-depth discussion on the issues surrounding specific pronouncements offers informative perspective for a variety of scenarios. Staying up-to-date with constantly-evolving guidelines is a challenge. Wiley GAAP 2020 provides the guidance, insight, and perspective accounting professionals need to ensure accurate and up-to-date GAAP implementation. Wiley IFRS® Standards 2020 is a revised and comprehensive resource that includes the information needed to interpret and apply the most recent International Financial Reporting Standards (IFRS®) as outlined by the International Accounting Standards Board (IASB). This accessible resource contains a wide range of practical examples as well as invaluable guidance on the expanding framework for unified financial reporting. The authors provide IFRIC interpretations and directions designed to ensure a clear understanding of the most recent standards. The IFRS® standards are ever evolving, therefore it is essential that professionals and students have the information needed to apply the standards correctly in real-world cases. Wiley IFRS® Standards 2020 offers a complete, up-to-date reference that aids in the application of the latest international standards in a manner that is transparent, accountable and efficient. This edition includes IFRS 9 Financial

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Instruments; IFRS 15 Revenue from Contracts with Customers; IFRS 16 Leases and amendments issued and effective for annual periods beginning on or after 01 January 2019 as issued by the IASB by 30 June 2019.

This edition also includes some introductory guidance for IFRS 17 Insurance Contracts and incorporates the revised Conceptual Framework for Financial Reporting 2018. This guide is written by the people passionate about IFRS® at PKF International. PKF International member firms specialise in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic organisations around the globe. PKF International is a member of the Forum of Firms – an organisation dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide. www.pkf.com. PKF International Limited administers a family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms. All rights reserved.

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