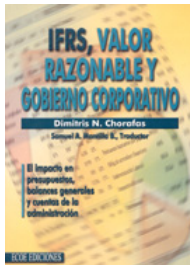


# IFRS

## International Financial Reporting Standards [Estándares/Normas Internacionales de Información Financiera]

### Libros técnicos sobre IFRS – en español



***IFRS, valor razonable y gobierno corporativo. El impacto en presupuestos, balances generales y cuentas de la administración***

Autor: Dimitris N. Chorafas

Traductor: Samuel Alberto Mantilla B.

Editorial: Ecoe ediciones – Bogotá, Colombia. 2007, 448p.

ISBN: 978-958-648-475-6

#### Contenido:

Parte 1. Competencia en los negocios, juntas de estándares y contabilidad corporativa

1. Las nuevas reglas de competencia y los estándares de contabilidad
2. La International Accounting Standards Board y el gobierno corporativo
3. La dinámica de los International Financial Reporting Standards
4. La controversia sobre IAS 39
5. IAS 39 y el reconocimiento del riesgo de los derivados

Parte 2: Implementación de los IFRS

6. Administración del proyecto para la implementación de los IFRS
7. Estudio de caso de una fuerza de trabajo IFRS. Responsabilidad de la alta administración

Parte 3: La contabilidad administrativa y el presupuesto

8. Contabilidad administrativa y gobierno corporativo
9. Presupuestación: un estudio de caso sobre planeación financiera
10. Valuación de activos: el desafío de hacerla “correcta”
11. La ética de los negocios le agrega valor a las revelaciones financieras
12. Estados prospectivos, modelos, ganancias y goodwill

Parte 4: El gobierno corporativo y el balance general

13. Los balances generales y los estados de resultados
14. El capital económico está en ambos lados del balance general
15. El reporte administrativo en tiempo real
16. Control interno, prueba de esfuerzo y administración efectiva del riesgo
17. El rol del comité de auditoría

**Puede obtenerlo a través de:**

<http://www.ecoediciones.com>



***Estándares/Normas Internacionales de Información Financiera (IFRS/NIIF)***

Autor: Samuel Alberto Mantilla B.

Editorial: Ecoe ediciones – Bogotá, Colombia. 2006, 380p.

ISBN: 958-648-414-9

**Contenido:**

**Parte I: Estándares Internacionales**

1. IFRS para principiantes
2. Estándares/normas internacionales de información financiera (IFRS/NIIF) – resúmenes
3. Estándares/normas internacionales de contabilidad (IAS/NIC) – resúmenes
4. Interpretaciones internacionales relacionadas con la información financiera (IFRIC)

**Parte II: Lecturas**

5. Estructura conceptual
6. Adopción de estándares internacionales. Características técnicas
7. Políticas de contabilidad. ¿Iguales negocios, contabilidades distintas, o negocios distintos y una sola contabilidad?
8. Financial Reporting. Preparación, presentación y revelación de información financiera.
9. Fair Value. El valor razonable es el valor transparente

**Puede obtenerlo a través de:**

<http://www.ecoediciones.com>

# IFRS

## International Financial Reporting Standards

[Estándares/Normas Internacionales de Información Financiera]

### Libros técnicos sobre IFRS – en inglés



#### ***Applying International Financial Reporting Standards – Enhanced Edition***

Autores: Keith Alfredson, Ken Leo, Ruth Picker, Paul Pacter, Jennie Radford and Victoria Wise

Editorial: Wiley; Enhanced edition (February, 2007)

ISBN-13: 978-0470808238

#### Características:

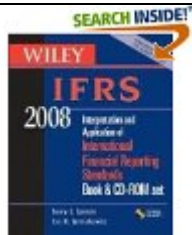
Applying International Accounting Standards is an exciting new textbook written to meet the needs of accounting students and practitioners in understanding the complexities and applying the stable platform of International Accounting Standards. It does not cover all International Accounting Standards, concentrating on those that are not related to specific industries. The text offers a step-by-step introduction to the financial reporting procedures outlined within the new International Financial Reporting Standards (IFRS). With the inception of the IFRS on 1 January 2005, students studying accounting will need to possess a thorough conceptual and practical understanding of the new financial reporting requirements contained within the IFRS.

The focus of this text is on the interpretation, analysis, illustration and application of the scope and purpose of the new financial reporting processes of the IFRS. As the financial reporting environment will be new to most readers from January 2005, each chapter contains numerous illustrative examples to ensure that the student gains a deep understanding of all the reporting requirements under the respective IFRS. This textbook has been written for intermediate and advanced financial reporting courses, at both undergraduate and postgraduate level, as well as professionals as it aligns with the knowledge expectations of the accounting profession.

#### Features

- Accounting standards are underpinned by a conceptual framework.
- International Accounting Standards are principles based.
- Practical applications for all accounting standards are covered.
- Step-by-step analysis of the IFRS and its scope, objectives and reporting requirements is provided.

- The text details the relevant issues and practical workings associated with the selected IFRS.
- Illustrative examples are positioned throughout the chapters to show the new financial reporting procedures and further develop conceptual understanding of the new processes.
- Chapters include extracts from international companies to illustrate how real companies are reporting financial data in accordance with the IFRS.
- Graded end-of-chapter exercises and problems provide students with numerous opportunities to test their understanding of the financial reporting requirements under the respective standard. For the lecturer, a comprehensive solution manual provides guidance on the correct procedures for working through the activities.



***Wiley IFRS 2008, Book and CD-ROM Set: Interpretation and Application of International Accounting and Financial Reporting Standards 2008.***

Autores: Barry J. Epstein and Eva K. Jermakowickz  
 Editorial: Wiley; Revised Edition (April 25, 2008)  
 ISBN-13: 978-0470135181

Características:

Your one indispensable guide to IFRS compliance.

International Financial Reporting Standards (IFRS), originally known as International Accounting Standards (IAS), have existed since the mid-1970s but have received significant attention from standard-setters, preparers, and users of financial statements in recent years. The IASB's restructuring in 2001 introduced due process procedures that conveyed added credibility upon the standards it promulgated, while other events, such as the epidemic of financial reporting frauds in the late 1990s and early 2000s, helped foster the perception that the diversity of national financial reporting standards needed to be addressed and resolved to ease the burden of investors and facilitate the international flow of capital. Seminal events included the qualified acceptance of IFRS by the International Organization of Securities Commissions (IOSCO); the mandate for all European Union–chartered publicly held companies to report consolidated financial statements under IFRS beginning in 2005; and the US Securities and Exchange Commission (SEC) decision to excuse foreign private issuers using IFRS from the requirement to reconcile financial statements to US GAAP basis, and possible granting of permission to domestic filers to drop US GAAP in favor of IFRS. As other major nations either formally adopt IFRS (e.g., China) or heavily incorporate them into nominally national GAAP (e.g., Australia), and as several major private sector standard-setters (in the US and UK, most notably) have committed to "converge" to IFRS, the importance of IFRS to the future of financial reporting is assured.

Wiley IFRS 2008 is the comprehensive source for guidance in applying IFRS to complex, real-world situations, and is equally valuable for preparers, auditors, and users of financial reports. To facilitate the reader's understanding, examples created to explain particular IFRS requirements and selections from actual published financial statements are copiously provided throughout the book, illustrating all key concepts. Also included in this edition are a revised,

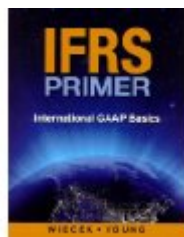
comprehensive disclosure checklist; an updated, detailed comparison between US GAAP and IFRS, keyed to chapter topics; and discussions of major ongoing IASB projects that may have significant impact on readers' responsibilities over the coming year, including IASB's controversial attempt to define IFRS for smaller companies.

The revised 2008 edition addresses important and complex requirements such as those pertaining to the accounting for: Financial instruments

- Loss contingencies
- Business combinations
- Employee benefits
- Foreign currency-based transactions

The 2008 edition continues detailed coverage of all previously issued IAS and IFRS standards and SIC and IFRIC interpretations, including the complex but important financial instruments guidance of IAS 32, IAS 39, and IFRS 7. New examples have been added to every chapter. Other complex areas of financial reporting receiving expansive coverage include:

- Leases
- Revenue recognition
- Employee benefits
- Revised requirements for form and content of financial statements
- Impairment of assets
- Agriculture
- Insurance
- Extraction of minerals



***IFRS Primer: International GAAP Basics***

Autores: Irene Wiecek and Nicola Young

Editorial: Wiley (September, 2008)

ISBN-13: 978-0470158883

Características:

Canadian public companies will have to follow International Financial Reporting Standards as of January 1, 2011. We are pleased to inform you that a new publication *IFRS Primer: International GAAP Basics* will be published by John Wiley & Sons Canada, Ltd. in September 2008. This exciting new supplement will serve as a roadmap to provide guidance and a path through the period of transition for both students and instructors. The *IFRS Primer* will cover an introduction to IFRS basics and is a stand-alone volume, which will be a logical supplement for use with existing Canadian or U.S. introductory, intermediate and advanced financial accounting

textbooks. While the chapter content does not directly discuss differences between Canadian accounting standards and IFRS or U.S. standards and IFRS, chapter icons identify where there are significant differences and an appendix explains the major differences



***Company Valuation Under IFRS: Interpreting and Forecasting Accounts Using International Financial Reporting Standards (Illustrated)***

Autores: Nick Antill and Kenneth Lee

Editorial: Harriman House (June, 2008, 406p.)

ISBN-13: 978-1905641772

Características:

International Financial Reporting Standards (IFRS) are now mandatory in Europe and are being adopted by other countries, including Australia. Items that have not been recorded before, or that were hidden away in the accounts, are much more visible under IFRS and will need to be carefully interpreted by investors and analysts. Written by practitioners for practitioners, the book addresses valuation from the viewpoint of the analyst, the investor and the corporate acquirer. It starts with valuation theory: what is to be discounted and at what discount rate? It explains the connection between standard methodologies based on free cash flow and on return on capital. And it emphasizes that, whichever method is used, accurate interpretation of accounting information is critical to the production of sensible valuations. The authors argue that forecasts of cash flows imply views on profits and balance sheets, and that non-cash items contain useful information about future cash flows - so profits matter. The book then addresses the implications for analysis and valuation of the key IFRS changes including: - Pensions- Stock options- Derivatives- Provisions- LeasesIt also explains the key differences between IFRS and US GAAP treatments of these issues, and their implications for analysis.A detailed case study is used to provide a step by step valuation of an industrial company using both free cash flow and economic profit methodologies. The authors then address a range of common valuation problems, including cyclical or immature companies, as well as the specialist accounting and modelling knowledge required for regulated utilities, resource extraction companies, banks and insurance companies. Accounting for merger.



***International GAAP 2008: Generally Accepted Accounting Practice under International Financial Reporting Standards***

Autores: Ernst & Young

Editorial: Wiley (April, 2008, 3424p.)

ISBN-13: 978-0470996140

Características:

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special....and that is why *International GAAP 2008* is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively.

*International GAAP 2008* is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the new complex global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 120 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 specialists from throughout 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 2008* 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.

- The only globally focused work on IFRS giving an international consistency of approach unavailable elsewhere
- This new and essential volume of practical guidance and expert interpretation deals with every aspect of applying International Financial Reporting Standards (IFRS) appropriately and effectively
- Written by financial reporting experts from the International Financial Reporting Group of Ernst & Young
- Includes a new chapter on Extractive Industries (mining, oil & gas), the biggest industry sector in the world
- This new edition in the International GAAP® series serves as a successor to the same authors' market-dominating UK GAAP and UK & International GAAP

--

	<p><b><i>Accounting and Business Valuation Methods: how to interpret IFRS accounts</i></b>          Autores: Malcolm Howard          Editorial: Elsevier – CIMA Publishing          ISBN-13: 978-0750684682</p>
<p><u>Características:</u></p> <p>This book is intended to appeal to junior accountants and entrepreneurs who need guidance and practical analytical tools to enable them to develop business plans, raise capital and assess risk. Readers can initiate their own business plans by copying over 200 lines of formulae that create a 5 year plan that includes an earnings statement (or profit and loss account), balance sheet and cash flow statement. It will also appeal to students taking accounting and finance modules that cover basic accounting techniques, ratio analysis, investment appraisal, as well as company valuation and share valuation. The book demonstrates with four case studies where practice often differs with theory.</p> <p>Chapter 1 covers basic book-keeping, showing how accounts are reconciled and controlled covering topics such as the working capital cycle and negotiating techniques. Chapter 2 deals with basic business planning and how to use ratio analysis (performance, asset management, structure, and investment ratios) to assess company performance. Chapter 3 explains that published accounts are based on a series of judgements and the effect the relatively new international financial reporting standards and legislation such as the Sarbanes-Oxley Act is having on corporate governance. Chapter 4 covers risk assessment and valuing companies. Four case studies bring everything together; how investment trusts are valued, the effect of restructuring on share prices, the difference between serious profit warnings and mere compliance with regulation and hostile takeovers.</p> <p>Via a thorough analysis of published accounts this book will show readers how to: distinguish between mandatory and optional reports; assess the strength of a company's balance sheet; assess the risk factors associated with investment; assess whether or not the market value of a particular company is justified.</p> <ul style="list-style-type: none"> <li>* examines the difference between mandatory and optional reports</li> <li>* explains how to assess the strength of a company's balance sheet</li> <li>* looks at how to assess whether or not the market value of a particular company is justified.</li> </ul>	
	<p><b>International Financial Reporting Standards:</b></p>

Imagen no disponible

## Critical Perspectives on Business and Management (Hardcover)

by [David Alexander](#) (Author)

**ISBN-13:** 978-0415380973

International Financial Reporting Standards (IFRS), and the possibility of global accounting harmonization, have recently gained enormously in importance, both practically and from an academic and research perspective. Since 2005, European and Australian listed enterprises are required to use IFRS for Consolidated Financial Statements. Other countries - from New Zealand to China - are actively moving towards these standards. And now, the IFRS Board and the American Regulatory System are publicly committed to a convergence program. This major work, edited by two leading experts in the field, is a timely appraisal of academic and regulatory work in relation to this whole process. These important volumes bring together - otherwise inaccessible - early material which is vital to the understanding of the historical perspective, both in terms of the current situation and of future developments. International Financial Reporting Standards provides a broad overview, in addition to detailed coverage, of this important and fascinating topic, including a discussion of the processes of change and developments which have led from a widely disparate starting position to the current situation. The four volumes are fully indexed and each includes an informative, contextual introduction by the editors.

- **Hardcover:** 2016 pages
- **Publisher:** Routledge; 1 edition (July 7, 2008)
- **Language:** English
- **ISBN-10:** 0415380979
- **ISBN-13:** 978-0415380973
- **Product Dimensions:** 10.8 x 7.2 x 4.9 inches