



## **IFRS Learning Resources**

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This is a list of some English language IFRS resources available to accounting academicians, students, and others. Most of the Internet resources are available without charge (purchased access is indicated).

This list is not copyrighted and may be freely reproduced and distributed (without alteration). The latest version may be downloaded here:

<http://www.ifrs.org/Use-around-the-world/Education/Pages/Learning-Resources.aspx>

**Important:** This information in this list is provided for your convenience only. Neither the IASB nor the IFRS Foundation has reviewed or approved the contents of any of the external information sources cited. It is the responsibility of the user to evaluate the content and usefulness of the information.

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## **INTERNATIONAL ACCOUNTING STANDARDS BOARD AND IFRS FOUNDATION**

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### **Website**

<http://www.ifrs.org/Pages/default.aspx>

**Free download of PDF standards (but not guidance or basis for conclusions)**

<http://www.ifrs.org/IFRSs/Pages/IFRS.aspx>

**Subscriptions and Publications**

<http://shop.ifrs.org>

The IFRS Foundation offers three subscription packages. What's included:

	eIFRS Comprehensive (online and print subscription)	eIFRS Professional (online subscription)	eIFRS Basic (registration required)
Unaccompanied Standards (no explanatory material)	Yes	Yes	Yes
Red, Blue and Green Books	Yes	Yes	No
Compare Standards for different years with the unique Standards Comparison tool	Yes	Yes	No
Receive immediate access to New and Revised Standards and other texts, as soon as they are published	Yes	Yes	No
HTML and PDF (print friendly) versions of all new and archived Standards	Yes	Yes	No
Educational Material, including the Briefing for Chief Executives	Yes	Yes	No
Official IFRS translations and Interpretations	Yes	Yes	No
IFRS Terminology Lookup Tool (available in 39 languages)	Yes	Yes	No
Full eIFRS Web App—includes the Red, Blue and Green Books, IFRS news and IFRS calendar, accessible on- and offline	Yes	Yes	No
Printed copies of the latest publications	Yes	No	No
IFRS CD ROM Download	Yes	No	No
<i>IFRS for SMEs</i>	Yes	Yes	Yes
IFRS Taxonomy	Yes	Yes	Yes
Training Materials	Yes	Yes	Yes
Access to IFRS Foundation / IASB Email Alerts and Updates	Yes	Yes	Yes
Comment on a Proposal	Yes	Yes	Yes
eIFRS Web App Basic View—limited content	Yes	Yes	Yes

**Important:** Academicians and students can join IAAER (see below) and get eIFRS for US\$25 (students \$20).

### Annual Bound Volumes of IFRSs (the “Red Book” and the “Blue Book”)

- The “Red Book” contains consolidated text of the IASB’s authoritative pronouncements, including those not yet effective. Consequently it includes new standards and amendments to existing standards that have a future effective date. It does not contain standards that are being replaced or superseded but that remain applicable if the reporting entity chooses not to adopt the newer versions early. Published in two separate volumes sold together as a set. Available printed, on-line, and CD.

- The “Blue Book” contains the consolidated text of authoritative pronouncements currently applicable. Therefore, it does not include IFRSs with a future effective date. Published in two separate volumes sold together as a set. Available printed, on-line, and CD.
- The IFRS Foundation also publishes a third bound and unofficial volume—known as the “Green Book”—that adds extensive cross-references and other annotations to the official standards in the “Red Book” and “Green Book”. This book is particularly useful to those applying, teaching, or studying IFRS. Cross-references guide readers through the standards and facilitate their understanding by providing the connection between related standards; the accompanying Illustrative Examples and Implementation Guidance; the IASB's main considerations in reaching its conclusions (ie the Bases for Conclusions); and IFRS Interpretations Committee Agenda Decisions (the reasons why the Interpretations Committee did not add certain items to its agenda). Printed and on-line editions.

### **Financial Instruments Guide**

- The IFRS Foundation publishes *Financial Instruments Guide 2015*. ISBN: 978-1-909704-63-3, April 2015. This publication comprises two volumes, sold together as a set:
  - Volume 1: A guide through the official text of IAS 39 and other financial instruments Standards. With extensive cross-references and other annotations; and
  - Volume 2: A guide through the official text of IFRS 9 and the other financial instruments Standards. With extensive cross-references and other annotations.

### ***IFRS as Global Standards: a Pocket Guide***

- Written by former IASB Board Member Paul Pacter, this 204-page Pocket Guide provides an overview of the use of IFRS in (2015 edition) 138 countries and other jurisdictions around the world. It includes summaries of the use of IFRS in those jurisdictions, providing a comprehensive picture of exactly where and how IFRS is used globally. Can be used to introduce IFRS to students. IFRS Foundation updates this guide annually. The Pocket Guide may be downloaded here:

<http://www.ifrs.org/Use-around-the-world/Documents/IFRS-as-global-standards-Pocket-Guide-April-2015.PDF>

While the Pocket Guide is copyrighted, educators and students are free to make copies for their own use. Printed copies may be obtained from the IFRS Foundation.

### **On-line IFRS quiz**

- An online quiz (over 220 true-false questions) based on the Pocket Guide is available free of charge, in English and Spanish. Link to online quiz:

<http://www.ifrs.org/Use-around-the-world/Pages/IFRS-Quiz.aspx>

### **IFRS: A Briefing for Chief Executives 2015**

- Published by the IFRS Foundation, 128 pages, ISBN: ISBN 978-1-909704-80-0. Available for purchase either as a PDF or printed. Includes summaries, in non-technical language, of the Standards required for annual reporting periods beginning on 1 January 2015, assuming no early application. An appendix provides summaries of Standards not mandatory for that period but that can be applied early.

<http://shop.ifrs.org/ProductCatalog/Product.aspx?ID=1850>

### **Framework-based IFRS teaching material**

- Free download in seven widely spoken languages here: <http://www.ifrs.org/Use-around-the-world/Education/Pages/Framework-based-teaching-material.aspx>
- This material is designed to assist IFRS teachers to educate IFRS learners more effectively. In particular, the material is designed to support those teaching IFRSs, so that they can progressively develop in their students the ability to make the estimates and judgements that are necessary to apply IFRSs and the IFRS for SMEs. The Framework-based teaching approach should also better prepare students to update their IFRS knowledge and competencies continuously in the context of life-long learning.

### **CPD training material**

- Free download here: <http://www.ifrs.org/Use-around-the-world/Education/CPD/Pages/CPD-training-material.aspx>.
- These PowerPoint presentations on several recently issued Standards aim to assist those delivering Continuing Professional Development (CPD)—sometimes called continuing professional education (CPE)—to others.

### **Investor education webcast series**

- Free download here: <http://www.ifrs.org/Investor-resources/IASB-Investor-Education/Webcasts/Pages/Webcasts-with-the-CFA-Institute.aspx>
- These multimedia presentations developed with the CFA Institute aim to help prepare investors to analyse information prepared on the basis of new and amended IFRSs that are being used by entities for the first time.

### **Educational material on fair value measurement**

- Free download here: <http://www.ifrs.org/Use-around-the-world/Education/FVM/Pages/FVM.aspx>
- These materials aim to support understanding of IFRS 13 *Fair Value Measurement* are being developed with the assistance of a valuation expert group.

### **IFRS for Small and Medium-sized Entities**

- IFRS for SMEs page: <http://www.ifrs.org/IFRS-for-SMEs/Pages/IFRS-for-SMEs.aspx>
- Free download IFRS for SMEs in 25 languages (2 more available for purchase): <http://go.ifrs.org/IFRSforSMEs>
- SME Training material: <http://go.ifrs.org/smetraining>
  - Completely free of charge.
  - Over 2,000 pages of material
  - Includes (i) the full text of the IFRS for SMEs (2009); (ii) notes and worked examples designed to clarify and illustrate the requirements; (iii) a discussion of significant estimates and other judgements necessary to apply the requirements; (iv) comparison with full IFRSs; (v) a collection of multiple-choice questions (with answers); and (vi) a collection of case studies (with solutions)
  - One module for each of the 35 sections of the IFRS for SMEs
  - Available in Arabic, English, Russian, Spanish, Turkish.
- Information about the SME Implementation Group:

<http://www.ifrs.org/IFRS-for-SMEs/SMEIG/Pages/Implementation-Group.aspx>

- Questions and Answers developed by the SME Implementation Group:  
<http://www.ifrs.org/IFRS-for-SMEs/Pages/QAsSMEs.aspx>
- PowerPoint presentations about IFRS for SMEs:  
<http://www.ifrs.org/IFRS-for-SMEs/Pages/Presentations.aspx>
- PowerPoint presentations for a typical 3-day IFRS for SMEs training workshop (24 classroom contact hours, includes quizzes): <http://www.ifrs.org/IFRS-for-SMEs/Pages/SME-Workshops.aspx>
  - Completely free of charge.
  - Available in English, Arabic, Portuguese, Russian, Spanish, Turkish
- IFRS for SMEs Update Newsletter: <http://go.ifrs.org/smeupdate>
  - Monthly, free subscription
  - Over 15,000 subscribers
- Guidance for micro-sized entities:  
<http://www.ifrs.org/IFRS-for-SMEs/Pages/Guidancemicrosizedentities.aspx>

## **BDO**

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<http://www.bdointernational.com/Services/Audit/IFRS/Pages/default.aspx>

Includes links to a range of downloadable IFRS publications including:

- IFRS News
- IFRS News at a Glance
- IFRS for SMEs at a Glance
- Need to Know
- IFRS in Practice
- IFR Bulletins
- Model financial statements

## **DELOITTE TOUCHE TOHMATSU**

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### **Comprehensive IFRS publications**

#### *iGAAP 2015*

Deloitte's iGAAP 2015 manuals, published by Wolters Kluwer UK, are guides for preparers and auditors of financial statements.

- Volume A is in two parts and covers all IFRSs other than those dealing exclusively with financial instruments. It has been updated for the new revenue recognition Standard, IFRS 15, and more minor amendments to other Standards, as well as including for the first time guidance on Integrated Reporting. The guidance focusses on practical implementation issues.
- Volume B is IFRS 9 and related financial instruments standards.
- Volume C is IAS 39 and related financial instruments standards.

Available in print and e-book formats. Purchase from <https://www.cch.co.uk/content/deloitte-international-ifs-pack-2015>

Also available is a set tailored for the UK financial reporting environment.

### **Deloitte IFRS website**

<http://www.iasplus.com>

- Free
- Examples of content:
  - Daily news about IFRSs
  - Summaries of Standards and Interpretations
  - Summaries of IASB and IFRIC Agenda Projects
  - Download Deloitte IFRS publications.
  - Information about IASB history and structure
  - IASB meeting information
  - IFRS model financial statements and presentation and disclosure checklists
  - Use of IFRSs by jurisdiction
  - Comparisons of IFRSs and national GAAPs
- German IASPlus site: [http://www.iasplus.com/de?set\\_language=de](http://www.iasplus.com/de?set_language=de)

### **IFRS eLearning**

<http://www.deloitteifrslearning.com/>

- Each module is a 4mb to 8mb download. Can install on single PC or network. Each module takes 2-3 hours to complete. Case approach. Quiz at end. Completely free of charge. Must register before first download.
- Available also in Russian: <http://www.deloitteifrslearning.com/russian/registration.asp>

### **Deloitte's IFRS University Consortium**

<http://www.deloitte.com/us/ifrs/consortium>

- Resources for bringing IFRSs into the classroom, including course materials.

## **ERNST & YOUNG**

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## **Comprehensive IFRS publication**

### **Ernst & Young, International GAAP 2015®: Generally Accepted Accounting Practice under International Financial Reporting Standards**

Published by John Wiley & Sons, January 2015, over 4,000 pages, 3 volumes, ISBN 978-1-1189-9998-1. “International GAAP® 2015 provides detailed coverage of all new, revised and amended IFRSs including consolidated financial statements, joint arrangements, disclosure of interests in other entities, fair value measurement and employee benefits. In three comprehensive volumes, International GAAP® 2015 delivers guidance to accountants and auditors globally in addressing IFRS issues as they occur, in addition to being an invaluable resource when preparing interim and annual accounts.”

<http://eu.wiley.com/WileyCDA/Section/id-403477.html>

## **Ernst & Young IFRS website**

<http://www.ey.com/GL/en/Issues/IFRS>

Includes:

- IFRS Update Newsletter
- IFRS Core Tools – including disclosure checklists, illustrative financial statements, and industry materials, webcasts, IFRS-US GAAP comparison, web-based learning

## **GRANT THORNTON**

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### **Grant Thornton International IFRS Website:**

<http://www.grantthornton.global/en/insights/?tags=ifrs#filters>

### **Grant Thornton International IFRS Publications:**

<http://www.grantthornton.global/en/service/Assurance/ifrs/>

Includes a range of publications such as:

- IFRS News newsletter
- Example consolidated IFRS financial statements
- Example interim financial statements
- IFRS for SMEs 2015 amendments

## **KPMG**

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**KPMG IFRS Website:** <http://www.kpmg.com/ifrs>

### **Insights into IFRS 2014/2015: KPMG’s practical guide to International Financial Reporting Standards**

Written by KPMG International Standards Group. 11th edition 2014/15. In three volumes:



- Volumes 1 and 2: all topics (including financial instruments requirements published through 2013)
- Volume 3: IFRS 9 (2014) Financial Instruments

“Insights is organised by topic to give you ready access to the answers you need. In particular, it:

- offers you practical guidance for preparing and interpreting financial statements;
- cuts through complexity by offering clear and insightful analysis of technical content; and
- provides real-life examples to address issues of practical application”

<http://www.kpmg.com/cn/en/issuesandinsights/articlespublications/pages/insights-into-ifs-2014-2015-overview-o-201409.aspx>

### **KPMG IFRS Institute**

<https://home.kpmg.com/xx/en/home/services/audit/international-financial-reporting-standards.html>

Includes links to (among other things):

- IFRS News newsletter
- Example IFRS annual and interim financial statements and checklists of disclosures that may be required
- IFRS industry publications

### **KPMG University Connection**

<http://www.kpmguniversityconnection.com>

- Audit, Tax, and Business Curriculum Resources
- Case studies, curriculum modules, and monographs.

## **PRICEWATERHOUSECOOPERS**

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### **PWC IFRS reporting website**

<http://www.pwc.com/gx/en/ifrs-reporting/index.jhtml>

### **PWC IFRS publications**

<http://www.pwc.com/gx/en/ifrs-reporting/publications/index.jhtml>

### **PWC Manual of Accounting IFRS 2015**

<http://www.pwc.com/gx/en/ifrs-reporting/manual-of-accounting/index.jhtml>

“PwC’s *Manual of accounting – IFRS* is a comprehensive practical guide to IFRS. It contains straightforward explanations on how to prepare financial statements in accordance with the IFRSs issued by the International Accounting Standards Board (IASB). The Manual includes hundreds of practical worked examples and guidance on financial instruments. Written by PwC’s Global Accounting Consulting Services team, the Manual is full of insights based on PwC’s IFRS experience around the world.”

The 2015 set includes:

- IFRS 2015 - volume 1 & 2.
- Illustrative IFRS consolidated financial statements for 2014 year ends.

#### **PWC 'IFRS Ready' toolkit for educators**

<http://www.pwc.com/us/en/faculty-resource/ifrs-ready.jhtml>

- To assist faculty who choose to introduce IFRS in the curriculum, PwC has developed slide decks with talking points for use in classroom discussion.

<http://pwc.blogs.com/ifrs/>

#### **Interactive IFRS Financial Statements**

[http://www.knowledgelaunch.com/interactive\\_ifrs/](http://www.knowledgelaunch.com/interactive_ifrs/)

## **RSM INTERNATIONAL**

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#### **Main IFRS Page**

<http://rsmi.com/audit-accounting/international-financial-reporting-standards-ifrs.html>

#### **IFRS News in Brief**

Monthly summary of key news about IASB and IFRS.

<http://rsmi.com/publications/ifrs-news-in-brief.html>

## **US SECURITIES AND EXCHANGE COMMISSION**

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#### **SEC Workplan for Global Accounting Standards**

<http://www.sec.gov/spotlight/globalaccountingstandards.shtml>

#### **SEC Archived Information: Global Accounting Standards**

<http://www.sec.gov/spotlight/ifrsroadmap.htm>

Roadmap, speeches, roundtables, press releases, proposed and final rulemaking and releases, concept releases, staff review of IFRS financial statements

## **AMERICAN ACCOUNTING ASSOCIATION**

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#### **AAA International Accounting Section**

<http://aaahq.org/international/index.cfm>

The mission of the International Accounting Section's is to promote thought leadership in international accounting related issues by providing an international gateway to facilitate, explore, and disseminate international accounting information and scholarship.

The AAA International Section publishes the *Journal of International Accounting Research*:

<http://aaajournals.org/loi/jiar>

## **AMERICAN INSTITUTE OF CPAs**

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### **AICPA IFRS resources website**

<http://www.ifrs.com>

### **Inside IFRS: Accounting and Financial Reporting Fundamentals**

*“Inside IFRS: Accounting and Financial Reporting Fundamentals* provides a comprehensive look at IFRSs in a topical format, allowing practitioners and preparers of financial statements to quickly find what they’re looking for. This edition includes latest standards issued by the IASB, including IFRS 10, 11, 12, and 13.” Available in paperback, e-book, or on-line subscription.

[http://www.cpa2biz.com/AST/Main/CPA2BIZ\\_Primary/Accounting/PRDOVR~PC-APAIFRS/PC-APAIFRS.jsp](http://www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/Accounting/PRDOVR~PC-APAIFRS/PC-APAIFRS.jsp)

### **Information about IFRS on the US CPA Exam**

[http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/FAQ/Pages/IFRS\\_FAQs.aspx](http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/FAQ/Pages/IFRS_FAQs.aspx)

## **CHARTERED PROFESSIONAL ACCOUNTANTS OF CANADA**

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### **IFRS Web Section**

CPA Canada has compiled various IFRS technical summaries, practical application guides, illustrative financial statements and frequently asked question documents to help you: apply an existing standard; adopt a new standard; prepare financial statements; explain IFRSs to others; monitor developing standards; and adopt the IFRS framework for the first-time.

<http://www.cpacanada.ca/ifrs>

## **INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH (IAAER)**

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### **IAAER website**

<http://www.iaaer.org/>

- Very low-cost subscription to eIFRS (from IASB) for educators and students
- Includes all IFRSs and other educational materials of the IASB \$25 (academician) and \$20 (student) – normal price from IASB £200

Information about subscription: [http://www.iaaer.org/pages/ifrs\\_resources](http://www.iaaer.org/pages/ifrs_resources)

### **Teaching resources page**

[http://www.iaaer.org/pages/ifrs\\_resources](http://www.iaaer.org/pages/ifrs_resources)

- Includes links to a number of IFRS resources

## **EUROPEAN COMMISSION**

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### **Accounting and use of IFRS in the European Union**

[http://ec.europa.eu/finance/company-reporting/index\\_en.htm](http://ec.europa.eu/finance/company-reporting/index_en.htm)

### **Accounting News**

[http://ec.europa.eu/finance/company-reporting/news/index\\_en.htm](http://ec.europa.eu/finance/company-reporting/news/index_en.htm)

### **EU Directives relating to accounting**

<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32008R1126>

### **The European Financial Reporting Advisory Group (EFRAG)**

EFRAG advises the European Commission about adoption of IFRSs for use in the European Union. As part of its work, EFRAG develops and publishes discussion papers on international financial reporting issues even before the issues are on the IASB's agenda. Examples of topics on which EFRAG has published discussion papers include conceptual framework; equity/liability; pensions; performance reporting; revenue recognition; and stewardship. Projects in progress include definition of an asset; impairment of financial assets; business combinations under common control; disclosure framework; income taxes; and the role of the business model in financial reporting. Discussion papers and other EFRAG publications (including EFRAG's advice to the Commission) may be downloaded from EFRAG's website.

<http://www.efrag.org/>

## **EU PROGRAM FOR TECHNICAL ASSISTANCE TO THE COMMONWEALTH OF INDEPENDENT STATES (TACIS)**

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From 2003 to 2009 the EU TACIS project published a comprehensive series of self-study workbooks on IFRSs, developed with the assistance of PricewaterhouseCoopers. The workbooks have subsequently been kept up to date and new workbooks for recent IFRSs have been developed.

Each workbook is a self-standing short course designed for approximately of three hours of study. Although the workbooks are part of a series, each one is independent of the others. Each workbook is a combination of Information, Examples, Self-Test Questions and Answers. A basic knowledge of accounting is assumed, but if any additional knowledge is required this is mentioned at the beginning of the section.

The Workbooks are free to download and available in English and Russian:

- English workbooks, through 2014

<http://bankir.ru/technology/vestnik/uchebnye-posobiya-po-msfoeng/>

- Russian workbooks, through 2014

<http://bankir.ru/technology/vestnik/uchebnye-posobiya-po-msfo/>

## RECENT IFRS TEXTBOOKS AND HISTORIES

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### Textbooks

#### *International Financial Reporting and Analysis*

6<sup>th</sup> edition. By David Alexander, Anne Britton, Ann Jorissen, Martin Hoogendoorn, and Carien van Mourik. Published by Cengage Learning, 2014. 888 pages, ISBN: 9781408088449. “This sixth edition of International Financial Reporting and Analysis has been fully updated for new international requirements reflecting changes in the IASB and IFRS whilst maintaining its effective conceptual approach in international reporting standards. New real world illustrations have been added and real life company accounts have been updated to include a wider range of companies from across the globe, ensuring this edition is truly international.”

Web page: <http://edu.cengage.co.uk/catalogue/product.aspx?isbn=1408088444>

#### *Wiley IFRS 2015: Interpretation and Application of International Financial Reporting Standards*

By PKF International. Published by John Wiley & Sons, March 2015, 1032 pages, ISBN: 978-1-118-88951-0. “Wiley IFRS 2015 is a complete guide to the latest International Financial Reporting Standards set forth by the International Accounting Standards Board. Written by an international team of experts in global accounting standards, this guide provides detailed information on the latest changes to the IFRS, with comprehensive coverage of IFRIC interpretations and the tools needed to maintain IFRS-compliance. Readers will find clear, concise explanations delineated by topic for easy navigation, designed for both quick reference in-depth study, with practical advice for implementing IFRS in real-life scenarios.”

Web page: <http://as.wiley.com/WileyCDA/WileyTitle/productCd-111888955X.html>

#### *Financial Accounting IFRS Principles*

4<sup>th</sup> edition. By Ilse Lubbe, Goolam Modack, and Alex Watson. Published by Oxford University Press, October 2014, 824 pages, ISBN: 9780199049233. A comprehensive and concepts-based South African text that assists readers to understand and apply IFRS. “The pedagogy of the book supports the development of crucial strategies and sound financial reporting knowledge, providing an excellent balance between theory, practice and strategy.” Key features include references to the IFRS for SMEs, a discussion of the Conceptual Framework, and a fully revised chapter on revenue.

Web page: <http://www.oxford.co.za/catalogue/book/9780199049233-financial-accounting-ifrs-principles-4e#.VEe7IWctCUk>

#### *Financial Accounting: Groups*

1<sup>st</sup> edition. By I. Lubbe, G. Modack, S. Herbert, and A. Hyland. Published by Oxford University Press, December 2014, 352 pages, ISBN-13: 9780195998634. “Financial Accounting: Groups is an accessible, comprehensive and concepts-based South African text that aims to expand students' knowledge of the accounting principles included in the International Financial Reporting Standards (IFRS), with a specific emphasis on the application of those principles when group financial statements are prepared and presented. The pedagogy of the book supports the development of crucial strategies and sound financial reporting knowledge, providing an excellent balance between theory, practice and application.”

Web page: <http://www.oxford.co.za/catalogue/book/9780195998634-financial-accounting-groups#.VjrN-zGheUk>

### ***The IFRS Guidebook: 2016 Edition***

By Steven Bragg. Available softcover, PDF, ebook, or online. 415 pages.

The IFRS Guidebook condenses the key elements of IFRS into a single volume. This book describes each accounting topic, how accounting information is to be disclosed, and where to look in the IFRS source documents for additional information. The text contains hundreds of practical examples that show how to apply IFRS to real-world situations, as well as sample journal entries and usage tips.

Web page: <http://www.accountingtools.com/ifrs-guidebook>

### ***Financial Accounting, IFRS Edition***

2nd Edition. By Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso. Published by Wiley, July 2012. The book addresses every accounting topic from the perspective of IFRS and includes examples based on international companies. “The focus of this text is on international companies, discussing financial accounting principles and procedures within the context of IFRS, and providing end-of-chapter exercises and problems that present students with foreign currency examples such as the yen or euro. Includes a US GAAP overview and differences between GAAP and IFRS.

Web page: <http://as.wiley.com/WileyCDA/WileyTitle/productCd-EHEP002480.html>

### ***Comparative International Accounting***

12th edition. By Christopher Nobes and Robert Parker. Published by Pearson, February 2012, 624 pages, ISBN13 9780273763796. “This text uncovers the conceptual and contextual foundations of International Financial Reporting Standards (IFRSs) and contrasts them with US generally accepted accounting principles (US GAAP). It also examines international differences that remain between countries such as China, France, Germany and Japan, and pays particular attention to the key issues of harmonization, political lobbying and the special accounting problems of multinational companies.”

Web page: <http://catalogue.pearsoned.co.uk/educator/product/Comparative-International-Accounting/0273763792.page>

### ***An Executive Guide to IFRS: Content, Costs and Benefits to Business***

By Peter Walton. Published by Wiley, April 2011. 240 pages, ISBN: 978-0-470-66490-2. “A concise and accessible guide to the principal features of IFRS, explains why they are useful, looks at their impact on businesses, and provides some of the context to help define their global role. The book is divided into three sections. Part one deals with the convergence process and its costs and benefits, and gives background on the story so far. Part two contains the main technical content of the book and provides an analysis of the main issues under IFRS reporting, including the content of financial statements; investments in other companies; income statement and balance sheet items; IFRS for SMEs; a comparison with US GAAP. Part three covers the creation of the IFRS, provides details of the IASB's standard-setting process, and describes how people outside the IASB can participate in the process and lobby effectively. It also examines the history of the IASB, and includes a chapter based on the author's observation of the standard setters in action.”

Web page: <http://eu.wiley.com/WileyCDA/WileyTitle/productCd-0470664908.html>

### ***Intermediate Accounting: IFRS Edition***

By Donald E Kieso, Jerry J Weygandt, and Terry D Warfield. Published by John Wiley & Sons, 2011, two volumes, 1,383 pages, ISBN 13-978-0470-61631-4. “*Intermediate Accounting: IFRS Edition* incorporates International Financial Reporting Standards (IFRS) into the existing textbook

framework. On almost every page, the book addresses every accounting topic from the perspective of IFRS while still highlighting key differences between IFRS and US GAAP. Following the reputation for accuracy, comprehensiveness, and currency, the authors have painstakingly created a book dedicated to assisting students learning intermediate accounting topics under the rules of IFRS.

Web page: <http://eu.wiley.com/WileyCDA/WileyTitle/productCd-EHEP001504.html>

### ***Wiley IFRS: Practical Implementation Guide and Workbook***

3<sup>rd</sup> edition. By Abbas A. Mirza, Graham Holt, Liesel Knorr. Published by John Wiley & Sons, March 2011, 584 pages, ISBN: 978-0-470-64791-2. “This reference guide includes easy-to-understand explanations of IFRS/IAS standards, case studies with solutions, and illustrations with multiple choice questions and solutions. The book facilitates understanding of the practical implementation issues involved in applying these complex ‘principles-based’ standards.”

Web page: <http://eu.wiley.com/WileyCDA/WileyTitle/productCd-0470647914.html>

### ***International Accounting***

7<sup>th</sup> edition. By Frederick D. Choi and Gary K. Meek. Published by Pearson, July 2010, 496 pages, ISBN-13: 9780136111474 “For upper division undergraduate, and graduate students. Focus on the essentials of international accounting. *International Accounting* was written with the express purpose of introducing students to the international dimensions of accounting, financial reporting and financial control.”

Web page: <http://www.pearsonhighered.com/educator/product/International-Accounting-7E/9780136111474.page>

### ***A Student’s Guide to IFRS***

3<sup>rd</sup> edition. By Clare Finch. Published by Kaplan Publishing, Third edition, ISBN: 978-0-85732-762-8. “A Student’s Guide to IFRS is a financial reporting book offering students an innovative way to learn and understand the accounting standards which will prove key to their success both in their studies and accountancy career.”

Web page: <http://kaplan-publishing.kaplan.co.uk/Business-books/kaplan-students-guides-series/Pages/ifrs.aspx>

### ***Understanding IFRS Fundamentals: International Financial Reporting Standards***

By Nandakumar Ankarath, Kalpesh J. Mehta, T. P. Ghosh, Yass A. Alkafaji. Published by John Wiley & Sons, May 2010, 432 pages, ISBN: 978-0-470-39914-9. “Filled with easy-to-follow examples and case studies.”

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## **Histories**

### ***The International Accounting Standards Committee: A Political History***

By Robert J. Kirsch. Published by Wolters Kluwer (UK) Ltd., 2006, 463 pages, ISBN 978 1 84140 608 4.

Order by email: [customerservice@cch.co.uk](mailto:customerservice@cch.co.uk)

***Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011***

By Kees Camfferman and Stephen A. Zeff. Published by Oxford University Press, May 2015, 728 pages, ISBN: 9780199646319. “Offers a historical perspective, helps readers understand the background of International Financial Reporting Standards (IFRSs) and the issues faced by the International Accounting Standards Board (IASB). Extensively researched. Essential resource for research on accounting standards.”

Web page: <https://global.oup.com/academic/product/aiming-for-global-accounting-standards-9780199646319?prevSortField=8&sortField=8&start=20&resultsPerPage=20&lang=en&cc=hk>

***Financial Reporting and Global Capital Markets: A History of the International Accounting Standards Committee, 1973-2000***

By Kees Camfferman and Stephen A. Zeff. Published by Oxford University Press, May 2007, 752 pages, ISBN: 9780199296293. An important historical study that helps explain the evolution of the financial reporting standards at work today. It examines both the technical accounting issues and the politics of international accounting standard setting, drawing on the archives of the IASC and interviews with key figures involved in its activities.

Web page: <http://global.oup.com/academic/product/financial-reporting-and-global-capital-markets-9780199296293;jsessionid=AE6F113B1CB370650B039A3BA7AA2D33?cc=hk&lang=en&>