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Advanced Financial Accounting Updated Edition

Pearl Tan, Peter Lee

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Overview
This book covers advanced level topics in financial reporting within the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) reporting framework. While the book is aimed at advanced level accounting degree students in tertiary institutions, it is a useful primer for practitioners who wish to reinforce their knowledge of rapidly changing accounting standards.

Note: There is a new section on permissible reclassification of financial assets. In the wake of the global financial crisis, the IASB in October 2008 permitted limited reclassifications from fair value through profit or loss to align IAS 39 with US GAAP.

Analytical checks to allow for self-auditing of answers.

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