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# **IFRS** Accounting Trends & Techniques

American Institute of CPAs



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### **IFRS Accounting Trends & Techniques**

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*IFRS Accounting Trends & Techniques - U.S. Edition* provides a close look at the reporting practices of international companies that have already tackled the conversion to IFRS.

*IFRS Accounting Trends & Techniques - U.S. Edition* presents carefully selected reporting examples from the audited annual reports of 170 international public companies across 43 industries and 38 countries to illustrate current reporting techniques and various presentation and disclosure practices. This edition adds more survey companies and includes five new countries of incorporation - Argentina, Chile, Panama, Philippines, and India.

Through a strategic use of common headings throughout all sections, the commentary makes sense of the complex reporting requirements within IFRS. As an additional benefit for financial statement preparers and auditors of foreign subsidiaries of a U.S. parent company, the narrative commentary identifies and explains many of the key differences between IFRS and U.S. GAAP.

To maximize usability, *IFRS Accounting Trends & Techniques - U.S. Edition* is topically organized using familiar financial statement terminology and offers:

· Descriptive guidance that includes comparisons of the reporting requirements under IFRS and U.S. GAAP

 $\cdot$  Statistical tables that track reporting trends

· Carefully selected reporting examples that show presentation and disclosure techniques

Whether you're reporting under IFRS for the first time or simply looking to stay current with the latest IFRS reporting techniques, you'll get a rich supply of examples that will save you hours of time. Preparers and auditors alike can apply this practical guidance to develop tailored solutions for difficult reporting issues.

Find the answers and IFRS reporting examples you need in IFRS Accounting Trends & Techniques.

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