



International Financial Reporting Standards: A Practical Guide (World Bank Training Series)

Hennie van Greuning

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Applying International Financial Reporting Standards (IFRS) in a business situation can have a significant effect on the financial results and position of a division or an entire business enterprise. 'International Financial Reporting Standards: A Practical Guide' gives private or public sector executives, managers, and financial analysts without a strong background in accounting the tools they need to participate in discussions and decisions on the appropriateness or application of IFRS.

Each chapter summarizes an International Financial Reporting Standard, following a consistent structure:

- Objective of the Standard
- Scope of the Standard
- Key concepts
- Accounting treatment
- Presentation and disclosure
- Financial analysis and interpretation

Many chapters of the book also contain examples that illustrate the practical application of key concepts in a particular standard. The publication includes all of the standards issued by the International Accounting Standards Board (IASB) through December 2008.

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