



## 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 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>

IFRS summaries (English, Spanish, Portuguese, Japanese)

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

### **Subscriptions and Publications**

<http://shop.ifrs.org>

The IFRS Foundation offers three subscription packages:

- **eIFRS Professional** includes annotated versions of IFRS and supporting materials, including a tool to compare changes to a Standard over the years; a powerful search facility; access to education resources, including annotated notes to the Standards and executive briefing materials; and the IFRS *Pocket Guide*.
- **eIFRS Basic** provides users with limited access to the basic IFRS Standards.
- **eIFRS Comprehensive** includes a subscription to eIFRS Professional as well as offline, print editions of the Standards and other materials.

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

### **Bound Volumes of IFRSs (the “red book” and the “blue book”)**

- Published annually.
- The “red book” includes all Standards and Interpretations (including those not yet effective), guidance, bases for conclusions, constitution, etc.
- Approximately 4,000 pages. Also on-line.
- IASB also publishes a second type of annual bound volume (the “blue book”) containing only those pronouncements that are mandatory for the current financial reporting year.

### **A Guide through IFRS (“the green book”) printed and CD**

- IFRS Foundation publishes annually a “green book” called *A Guide through IFRS*. It has the complete consolidated text of IFRSs with extensive cross-references and other annotations. £94+shipping.

**A note to educators:** You may want to consider using the Guide (“green book”) plus the Conceptual Framework CD to support Framework-based teaching. The cross-references to Basis for Conclusions in the Guide help IFRS teachers and students develop a more cohesive understanding of IFRSs and that better prepares accountants to make the judgments that are necessary to apply IFRSs and to continuously update their IFRS knowledge and skills. To listen to a webcast on Framework-based teaching:

<http://media.ifrs.org/FrameWork101210/files/lobby.html>

### ***IFRS as Global Standards: a Pocket Guide (2014)***

- Written by former IASB Board Member Paul Pacter, this Pocket Guide provides an overview of the use of IFRS in 130 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. An online quiz (over 220 true-false questions) based on the Pocket Guide is available free of charge. IFRS Foundation plans to update this guide annually.

<http://shop.ifrs.org/ProductCatalog/Product.aspx?ID=1807>

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

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

- Free download in most 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 the more 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.
  - Includes (i) the full text of the IFRS for SMEs; (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 2014***

Published by Lexis-Nexis, seventh edition, 3 volumes: Volume A is A Guide to IFRS Reporting. Volume B is IFRS 9 and related financial instruments standards. Volume C is IAS 39 and related financial instruments standards. ISBN 978-07545-4784-6. “Sets out comprehensive guidance for entities reporting under International Financial Reporting Standards.

Purchase from [www.lexisnexis.co.uk/deloitte](http://www.lexisnexis.co.uk/deloitte).

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 Spanish: [www.deloitteifrslearning.com/spanish/registration\\_es.asp](http://www.deloitteifrslearning.com/spanish/registration_es.asp)
- Available also in Chinese: <http://www.casplus.com/ifrs/default.asp>
- 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
- Webcasts
- Course materials
- Case studies
- Resource library

## **ERNST & YOUNG**

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### **Comprehensive IFRS publication**

#### **Ernst & Young, International GAAP 2014: Generally Accepted Accounting Practice under International Financial Reporting Standards**

Published by John Wiley & Sons, January 2014, over 4,000 pages, 3 volumes, ISBN 978-1-118-75785-7. "International GAAP 2014 goes much further than explanation. It provides a comprehensive guide to interpreting and implementing IFRS, sets IFRS in a relevant business context, and provides insights into how complex practical issues should be resolved in the real world of global financial reporting."

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

### **Ernst & Young IFRS website**

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

Includes:

- IFRS Outlook Monthly Newsletter (formerly called Global EYE on IFRSs)  
<http://www.ey.com/GL/en/Issues/IFRS/IFRS-outlook-current-issue>
- IFRS Developments bulletins – focus on IASB projects and proposals
- Applying IFRS – longer and more detailed than IFRS Developments, Applying IFRS provides analyses of proposals, standards or interpretations and discussion of how to apply them.
- IFRS Core Tools – including IFRS Update, disclosure checklists, illustrative financial statements, and industry materials

## **GRANT THORNTON**

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

<http://www.gti.org/Services/Assurance-services/IFRS.asp>

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

<http://www.gti.org/Publications/ifrs-publications/index.asp>

Includes a range of publications such as:

- IFRS News newsletter
- Example consolidated IFRS financial statements
- Example interim financial statements
- Example financial statements of a first-time IFRS adopter
- IFRS Top 20 tracker
- IFRS briefing for chief financial officers

## **KPMG**

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### **Insights into IFRS: KPMG's practical guide to International Financial Reporting Standards**

Written by KPMG International Standards Group. 10th edition 2013/14, two volumes. ISBN 978-0-414-03105-0. Published by Sweet & Maxwell. 1,892 pages plus appendices.

#### **KPMG IFRS Institute**

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

Includes links to (among other things):

- IFRS Webcasts
- IFRS Disclosure Checklists
- IFRS Illustrative Financial Statements
- IFRS Industry Publications

#### **KPMG University Connection**

<http://www.kpmguniversityconnection.com>

- Webcasts and other resources to support IFRS teaching (as well as US GAAP)

#### **KPMG's Global IFRS Institute**

<http://www.kpmginstitutes.com/ifrs-institute/>

Includes links to a wide range of downloadable IFRS publications and webcasts

## **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 IFRS Manual of Accounting 2013**

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

PwC's Manual of accounting – IFRS 2013 provides practical guidance on the IFRSs issued by the International Accounting Standards Board (IASB).

The Manual contains:

- Explanations on how to prepare financial statements in accordance with IFRS.
- Insights based on PwC's IFRS experience around the world, with input from over 100 members of the Global Accounting Consulting Services authoring team.
- Updated practical worked examples and extracts from company reports as well as model IFRS financial statements, which help to illustrate the explanations.

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

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

- IFRS educational videos
- Slides, speaker notes, and questions an educator can use in intro or intermediate

## **PWC IFRS Blog**

<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>

### **RSM Reporting**

A quarterly newsletter that includes opinions and insights from RSM experts around the world on topics relevant to a wide variety of readers with interest in the global accounting profession.

<http://rsmi.com/publications/rsm-reporting.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, proposed and final rulemaking and releases, concept releases, staff review of IFRS financial statements

## **AMERICAN ACCOUNTING ASSOCIATION**

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*Issues in Accounting Education*. Special Issue: Cases in International Accounting

<http://aaahq.org/pubs/issues.htm>

This joint initiative of the American Accounting Association and its International Accounting Section includes 17 cases spanning a variety of topics and placement in the curriculum. Most can be utilized in more than one course, and several of the cases have a common theme. See Volume 22, Number 4 (November 2007) of *Issues in Accounting Education* (available by subscription)

### **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>

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.

[www.cpacanada.ca/ifrs](http://www.cpacanada.ca/ifrs)

*Guide to International Financial Reporting Standards*

The *Guide to International Financial Reporting Standards* examines and explains the application of IFRSs from a practical perspective. Each standard specific publication includes an overview of that standard's key requirements and a detailed analysis of relevant issues, including practical application insights, as well as a discussion of accounting policy choices, significant judgments and estimates. Additional application insights include: extracts from financial statements of Canadian entities; analysis of IFRS Discussion Group reports; items discussed but never incorporated into the IASB agenda; industry application viewpoints via the Viewpoint Series; Canadian securities regulator cases; illustrative examples; and statistics on particular IFRS application. Available in English and French.

<http://www.castore.ca/catalogue/catalogue.aspx?fulltextsearch=gifrschatoday-search&urlcode=gifrschatoday>

### **Viewpoints: Applying IFRSs in the Mining and Oil and Gas Industries**

The Viewpoints series shares views on IFRS application issues of relevance to extractive companies. The views are provided in a series of papers that are of particular interest to Chief Financial Officers, Controllers and Auditors. Available in English and French.

- Viewpoints: Applying IFRSs in the Mining Industry – [www.cpacanada.ca/ifrsmining](http://www.cpacanada.ca/ifrsmining)
- Viewpoints: Applying IFRSs in the Oil and Gas Industry – [www.cpacanada.ca/ifrsoilgas](http://www.cpacanada.ca/ifrsoilgas)

## **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

### **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 – general**

[http://ec.europa.eu/internal\\_market/accounting/index\\_en.htm](http://ec.europa.eu/internal_market/accounting/index_en.htm)

### **Accounting News**

[http://ec.europa.eu/internal\\_market/accounting/news/index\\_en.htm](http://ec.europa.eu/internal_market/accounting/news/index_en.htm)

### **Use of IFRSs in the European Union**

[http://ec.europa.eu/internal\\_market/accounting/ias/index\\_en.htm](http://ec.europa.eu/internal_market/accounting/ias/index_en.htm)

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

[http://ec.europa.eu/internal\\_market/accounting/officialdocs\\_en.htm](http://ec.europa.eu/internal_market/accounting/officialdocs_en.htm)

## **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, 2012 edition:  
<http://bankir.ru/technology/vestnik/uchebnye-posobiya-po-msfoeng/>
- Russian workbooks, 2012 edition:  
<http://bankir.ru/technology/vestnik/uchebnye-posobiya-po-msfo/>

## ***RECENT IFRS TEXTBOOKS***

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

By Peter Walton. Published by Wiley, April 2011. 288 pages, ISBN: 978-0-470-66490-2. "In a concise, accessible style, this book explains the movement towards a worldwide standard of financial reporting for listed companies as an aid to efficient investment. It presents the main technical features of IFRS including their content, and chapters on business combinations, consolidation, pensions and share-based payment, financial instruments, provisions and impairment, and it discusses how international standards are formulated. As a whole, the book gives invaluable guidance to the manager on the role of financial reporting, and an understanding of why IFRS are useful. It clearly demonstrates what a company and a country gains from using them, what the costs will be, what the main technical features of IFRS are, how IFRS are formulated, how to participate in the standard-setting process and how to lobby effectively."

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>

### ***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.

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

### ***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, April 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>

### ***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.” Web page <http://eu.wiley.com/WileyCDA/WileyTitle/productCd-0470399147,descCd-buy.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>

### ***Wiley IFRS 2014: Interpretation and Application of International Financial Reporting Standards***

By Bruce Mackenzie, Danie Coetsee, Tapiwa Njikizana, Edwin Selbst, Raymond Chamboko, Blaise Colyvas and Brandon Hanekom. Published by John Wiley & Sons, March 2014, 1055 pages, ISBN: 978-1-118-73418-6. “As the International Accounting Standards Board (IASB) continues towards its goal of a set of high-quality financial reporting standards, and makes significant strides in achieving global convergence of accounting standards worldwide, International Financial Reporting Standards (IFRS) continue to be important to the accounting world. *Wiley IFRS 2014* provides the necessary tools for understanding the IASB standards and offers practical guidance and expertise on how to use and implement them.” Web page:

<http://www.wiley.com/WileyCDA/WileyTitle/productCd-1118734092.html>

### ***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)

### ***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.

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&>

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

### ***Incorporating International Financial Reporting Standards (IFRS) into Intermediate Accounting***

By Rebecca G. Fay, John A. Brozovsky, Jennifer E. Edmonds, Patricia G. Lobingier, and Sam A. Hicks. Revised 2009, 35 pages, published online by Virginia Tech. Examples and links to resources.

[http://www.sba.pdx.edu/faculty/elizabetha/eaaccess/381/IFRS\\_VATech\\_pp1to33.doc](http://www.sba.pdx.edu/faculty/elizabetha/eaaccess/381/IFRS_VATech_pp1to33.doc)

### ***The IFRS Guidebook: 2014 Edition***

By Steven Bragg. Available softcover, PDF, ebook, or online. 363 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.

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