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Objectives After

completing the course,

the audience should be

able to: 1. Understand

the importance and

meaning of regulation

norms; 2. Understand

the objectives of

conceptual norms; 3.

Determine the

probable users of

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financial reports and
understand their

needs; 4.

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(IFRS) developed by
the International
Accounting Standards
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global accounting
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International Financial Reporting Standards (IFRS) set common rules so that financial statements can be consistent, transparent and comparable around the world.

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Financial Reporting Standards (IFRS)

Definition

International Financial Reporting Standards

(IFRS) are a set of accounting standards developed by the International Accounting Standards

Board (IASB) that is becoming the global

standard for the preparation of public company financial statements. What is

the IASB? The IASB is

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an independent
accounting standard-
setting body, based in
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Questions ...**

Timeline for IFRS
Acceptance in the
United States 2001:
The International
Accounting Standards
Board (IASB) is
established as the
successor organization

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Committee (IASC),

formed in 1973. The

IASB's mandate is to

develop International

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**International
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Standards (IFRS)**

Amended by

Amendments to IFRS 1

First-time Adoption of

International Financial

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and IFRS 6 Exploration

for and Evaluation of

Mineral Resources

(more information) A

minor amendment to

clarify that the

exemption in relation

to IFRS 6 applies to the

recognition and

measurement

requirements of IFRS 6,

as well as the

disclosure

requirements.

**IFRS 1 – First-time
Adoption of**

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International Financial Reporting Standards, usually called IFRS, are accounting standards issued by the IFRS Foundation and the International Accounting Standards Board (IASB) to provide a common global language for business affairs so that company accounts are understandable and comparable across

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international
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organizations have
been found of applying
IFRS napping by the
scale, timing, and
degree of the
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financial reporting standards (IFRS) have

affected uae

organizations in a major way.

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This is a list of the International Financial Reporting Standards (IFRSs) and official interpretations, as set out by the IFRS Foundation. It includes

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accounting standards

either developed or
adopted by the
International

Accounting Standards
Board (IASB), the

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The IFRS include.

List of International Financial Reporting Standards ...

The 2019 reference for
the interpretation and
application of the latest
international

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standards. Wiley IFRS

® Standards 2019 is a
revised and
comprehensive

resource that includes
the information needed

to interpret and apply
the most recent

International Financial
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(IFRS ®) as outlined by
the International

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**Wiley Interpretation
and Application of**

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The widespread adoption of the IFRS Standards has enabled greater fluency in international financial reporting and established a global understanding of accountancy practice in an increasingly internationalised business world. An accountancy professional able to master the Standards

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International

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