

Applying International Financial Reporting Standards 3rd Edition

WebInternational Financial Reporting Standards (IFRS). The need for this publication is driven by the following factors: • IFRS is a principles-based framework that lacks detailed rules in many areas of interest to utilities. • The use of IFRS by utilities across a number of jurisdictions, with an acceptance that applying IFRS in this WebInternational Financial Reporting Standards. It covers both new Standards and Interpretations that have been issued and amendments made to existing ones. Introduction 'The publication now covers 31 March 2021, 30 June 2021, 30 September 2021, 31 December 2021 and 31 March 2022 financial year ends.' WebThis accessible resource contains a wide range of practical examples as well as invaluable guidance on the expanding framework for unified financial reporting. The authors provide IFRIC interpretations and directions designed to ensure a clear understanding of the most recent standards. 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