



ADVANCED FINANCIAL ACCOUNTING, 4E

AN IFRS® STANDARDS APPROACH

This book, with its step-by-step explanations and illustrations of the application of complex accounting standards, enables aspiring accountants in today's dynamic accounting environment to develop expertise with insight.

The book is a suitable text for both undergraduate and postgraduate accounting students in universities and candidates sitting for professional accounting examinations. It also serves as a useful reference for accounting practitioners who are keen to keep up to date with the IFRS® Standards that are featured in this text. It presents the accounting issues clearly, illustrates the application of the IFRS® Standards systematically and explains the process thoroughly. As accounting standards become more comprehensive and economic transactions become more complex, it is necessary for accounting professors to equip their students so that they can deal with these issues with confidence.

This new edition builds upon the success of the previous three editions through its emphasis on explanations and illustrative examples to help students understand complex accounting requirements that deal with advanced level accounting topics. These topics include group reporting, accounting for the effects of foreign exchange movements, financial instruments, share-based payments, earnings per share and deferred tax among others. The book deals with the complexity of accounting issues head on and explains integrated problems that involve the application of more than one IFRS® Standard. There are new end-of-chapter questions, impactful diagrams, flowcharts, concept maps and many other features as explained in the Preface of this book.

NEW FEATURES

New content and expanded coverage include the following:

- Hedge accounting under IFRS 9
- Expected credit loss under IFRS 9
- Enhanced explanations of other IFRS 9 content
- Accounting for derivatives on own equity
- Treatment of more complex intra-group transactions, including contract accounting
- More illustrations on changes in ownership interests with or without change in control
- Changes in ownership interests for joint arrangements
- Deemed acquisitions and business combinations without transfer of control
- Accounting for deemed disposals
- Translation of upstream and downstream transfers between a parent and a foreign subsidiary
- Expanded illustrations on segment reporting
- New end-of-chapter questions and new and expanded illustrations and explanations across chapters
- Many other features as explained in the Preface

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Maheshwari S.N. & Maheshwari S.K.



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of Cost Accountants of India Advanced Accounting Debra C. Jeter, Paul K. Chaney, 2022-12-08 In the newly revised eighth edition of Advanced Accounting a decorated team of accounting professionals delivers authoritative and comprehensive coverage of all three methods of consolidated financial reporting cost partial equity and complete equity This invaluable work compares and contrasts United States and international principles drawing reader attention to enduring differences between the two frameworks The authors draw on their extensive experience with US and international accounting to connect advanced accounting methods to practical applications with challenging exercises that feature the financial statements of real world companies With a consistent focus on clarity and accessibility the authors highlight current business news stories and their relevance to core concepts Ideal for accounting majors seeking an insightful and robust exploration of complex accounting methods Advanced Accounting also includes The latest changes by the Financial Accounting Standards Board and the Governmental Accounting Standards Board Discussions of the tax consequences of a variety of business combinations New end of chapter materials with additional problems exercises and questions New In the News boxes with updated stories Updated tutorial videos and international comparisons Revised test bank questions **Advanced Accountancy Volume - 1 | 12TH Edition** Maheshwari S.N. & Maheshwari S.K., The Definitive comprehensive and best selling textbook on

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