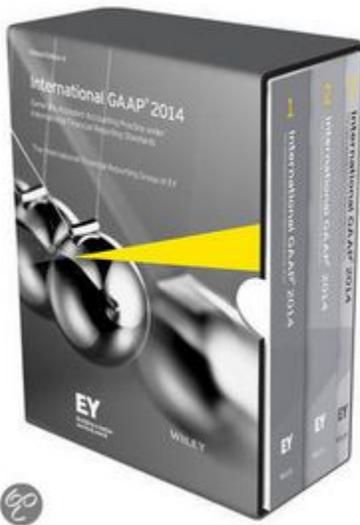


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International GAAP® 2014 goes much further than explanation. It provides a comprehensive guide to interpreting and implementing IFRS in a relevant business context and provides insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing and interpreting, regulating, studying or teaching international financial reporting.

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- Examine practical issues arising from the adoption of IFRS 10 (Consolidated Financial Statements), IFRS 11 (Joint Arrangements), IFRS 12 (Disclosure of Interests in Other Entities), IFRS 13 (Fair Value Measurement) and IAS 19 Revised (Employee Benefits).
- Address amended standards and new interpretations issued since the preparation of the 2013 edition.
- Include a completely new chapter on the expected changes in hedge accounting under IFRS 9 (Financial Instruments).
- Explain the many initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements. In particular, projects on revenue recognition, financial instruments, insurance contracts, leases and the conceptual framework for

financial reporting may all result in significant changes to current accounting practices.

- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with recent day-to-day issues.

