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# International Financial Reporting Standards: A Framework-Based Perspective

*Greg F. Burton, Eva K. Jermakowicz*

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**International Financial Reporting Standards: A Framework-Based Perspective** Greg F. Burton, Eva K. Jermakowicz
*International Financial Reporting Standards: A Framework-based Perspective* links broad concepts and general accounting principles to the specific requirements of IFRS to help students develop and understand the judgments required in using a principle-based standard.

Although it is still unclear whether the US will adopt IFRS, the global business environment makes it necessary for accounting students and professionals to be bilingual in both US GAAP and IFRS. This comprehensive textbook offers:

- A clear presentation of the concepts underlying IFRS
- A conceptual framework to guide students in interpreting and applying IFRS rules
- A comparison between IFRS and US GAAP to develop students' understanding of the requirements of each standard
- Real world examples and case studies to link accounting theory to practice, while also exposing students to different interpretations and applications of IFRS
- End of chapter material covering other aspects of financial reporting, including international auditing standards, international ethics standards, and corporate governance and enforcement, as well as emerging topics, such as integrated accounting, sustainability and social responsibility accounting and new forms of financial reporting

Burton & Jermakowicz have crafted a thorough and extensive tool to give students a competitive edge in understanding, and applying IFRS. A companion website provides additional support for both students and instructors.

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