

NEXIA 2010 IFRS GUIDE

Nexia International, in conjunction with our partner in learning Emile Woolf, is pleased to announce that the **Nexia 2010 IFRS Guide** will be officially launched on 28 July 2010. Advance orders for the publication are being taken now.

About the publication

This invaluable guide promotes IFRS knowledge and aims to develop skills in understanding and applying International Financial Reporting Standards, and the conceptual framework, in the preparation of IFRS-compliant financial statements.

The publication also provides Member Firms of Nexia International with an excellent marketing tool by offering you the opportunity to make the publication bespoke by adding your own brand as well as to purchase the IFRS text at a substantial discount.

A specimen cover page (indicating where your firm's name and/or corporate logo can be added at no extra cost) and the contents page are presented below. Your firm's name and/or corporate logo can be added only when ordering boxes of 5 copies per box. Sample copies will be available at the forthcoming annual conference to be held in Dubai.

The Nexia 2010 IFRS Guide is available in English (370 pages, ISBN: 978-1-84843-110-2).

About Emile Woolf

Emile Woolf International (EWI) (www.ewiglobal.com) has extensive experience in helping professional accounting firms and large corporate entities in training their staff in IFRS and in continuing professional development. EWI started their IFRS work in 1998 when their team wrote a series of books entitled 'International Accounting Standards – Overview and Application' for the then IASC. They have since delivered training around the world, to both accounting practices and companies. They have also designed and delivered IFRS interpretation training to analysts and others in research and have continued to train big-4 accounting firms' staff in IFRS and IFRS transition matters. EWI has "Partner in Learning" accreditation with the Institute of Chartered Accountants in England and Wales.

Pricing

A discount is offered to Member Firms of Nexia International. Further discounts are available for bulk purchases:

Ordinary price

Individual copies: **£44.00 per copy** plus P+P

[P+P per copy: £4.50 within UK, £7.00 within Europe, £13.25 rest of the world]

Boxes of 5: **£42.00 per copy** plus P+P

[P+P per package of 5: £7.50 within UK, £30.00 within Europe, £55.00 rest of the world]

(a 10% discount will be applied to the entire order when ordering 21 boxes or more)

Nexia International Member Firm discounted price

Individual copies (not branded): **£33.00 per copy** plus P+P

[P+P per copy: £4.50 within UK, £7.00 within Europe, £13.25 rest of the world]

Boxes of 5 (branding available at no additional cost): **£31.50 per copy** plus P+P

[P+P per package of 5: £7.50 within UK, £30.00 within Europe, £55.00 rest of the world]

(a further 10% discount will be applied to the entire order when ordering 21 boxes or more)

How to order

The Nexia IFRS Guide can be ordered individually or in boxes of 5. For Member Firms of Nexia International ordering one or more boxes of 5, we will be able to include your firm's branding on the cover at no additional cost (as indicated in the specimen cover page below).

Orders of individual copies will be dispatched from the Nexia International Secretariat. Orders of boxes of 5 will be dispatched directly from Emile Woolf.

The Nexia International Secretariat is currently setting up an online payment facility. Until that becomes available, please take the following steps to order your copies:

- (1) Please e-mail your order to Simon Riley, Technical & Quality Manager, at Nexia International: sriley@nexia.com.
- (2) The Nexia International Secretariat will e-mail you a link to the Nexia online payment facility for you to complete payment by credit card. The link will be specific to your order and will be sent to the same e-mail address you used to place the order.
- (3) Once we receive your payment, your order will be dispatched to you.



Your logo
here



Nexia 2010 IFRS Guide

IFRS



Contents

| | <i>Page</i> |
|--|-------------|
| Chapter 1: The conceptual framework | 1 |
| Chapter 2: Recognition and measurement | 21 |
| Chapter 3: The regulatory framework | 41 |
| Chapter 4: Reporting financial performance | 53 |
| Chapter 5: Tangible non-current assets | 91 |
| Chapter 6: Intangible assets | 121 |
| Chapter 7: Impairment of assets | 133 |
| Chapter 8: Inventory | 143 |
| Chapter 9: Financial assets and financial liabilities | 157 |
| Chapter 10: Leases | 179 |
| Chapter 11: Provisions, contingent liabilities and contingent assets | 197 |
| Chapter 12: Taxation | 219 |
| Chapter 13: Statements of cash flows | 231 |
| Chapter 14: Consolidated accounts | 271 |
| Chapter 15: Consolidated accounts: intra-group adjustments | 321 |
| Chapter 16: Associates | 349 |
| Answers to exercises | 363 |
| Index | 365 |