



# International Financial Reporting Standards: A Framework-Based Perspective

By Greg F. Burton, Eva K. Jermakowicz

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*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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## **Editorial Review**

### Review

**"Accounting standard setters are being challenged by the need to promulgate rules for reporting business transactions, events, and contracts in a world of ever-growing interconnectedness and complexity. The International Accounting Standards Board has addressed this challenge by expanding the scope and coverage of IFRS to the extent that they now rival U. S. GAAP. In this book, Professors Burton and Jermakowicz lucidly describe IFRS in a presentation appropriately founded upon a conceptual framework. In each chapter, the authors set forth the learning objectives, summarize the pertinent concepts and principles, and conclude by explaining the applicable rules. Cogently linking concepts with rules of practice, this book should prove very useful to students in paving the way toward a clear understanding of IFRS."** - *A. Rashad Abdel-khalik, Professor, University of Illinois, USA*

**"In this effective introduction to IFRS, the authors wisely approach each topic by first looking at the concepts underlying the related IFRS, and then use those concepts to demonstrate the specifics. IFRS today is about 4,000 pages, making it almost impossible to learn all the rules, but Greg Burton and Eva Jermakowicz's concept-based book offers a better approach to learning."** - *Paul Pacter, Former Board Member, International Accounting Standards Board*

**"While students may like learning specific rules, professional accountants and auditors must be able to think critically and analyze issues. This principles-based book will undoubtedly help them do that. Greg Burton and Eva Jermakowicz have combined broad topical coverage with useful pedagogy to encourage a wide range of learning, from understanding the foundations, to critical thinking and analysis, to enhancing important communication skills with writing assignments. With its modular setup, real-world examples, links to authoritative literature, and comparison of IFRS and US GAAP, this book will prove indispensable to both instructors and practitioners as a teaching resource and a reference."** - *Teresa Conover, Paden Neeley Professor, University of North Texas, USA*

### About the Author

Greg Burton is the Deloitte & Touche Fellow and Professor of Accounting at Brigham Young University, USA. He served as the Academic Fellow in the Division of Corporate Finance with the SEC in 2008-2009, where he was involved with all IFRS filings and projects. He teaches auditing, financial accounting, and international accounting.

Eva Jermakowicz is a Professor of Accounting and Chair of the Accounting and Business Law department at Tennessee State University, USA. A former Fulbright scholar, she has extensive teaching and professional experience in accounting and financial reporting.

## **Users Review**

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**Bobby Griffin:**

Why? Because this International Financial Reporting Standards: A Framework-Based Perspective is an unordinary book that the inside of the e-book waiting for you to snap this but latter it will surprise you with the secret that inside. Reading this book beside it was fantastic author who also write the book in such wonderful way makes the content inside easier to understand, entertaining way but still convey the meaning fully. So , it is good for you because of not hesitating having this anymore or you going to regret it. This excellent book will give you a lot of rewards than the other book get such as help improving your proficiency and your critical thinking method. So , still want to hesitate having that book? If I were being you I will go to the e-book store hurriedly.

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**Catherine Graziani:**

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