

Insights into Ifrs

Kpmg'S Practical Guide to International Financial Reporting Standards

Applying IFRS to real transactions and arrangements can be a significant challenge. 'Insights into IFRS' is based on KPMG member firms' experience in applying IFRS around the world and explains our views on many interpretive issues. We've taken the questions that we've received and turned them into practical guidance to help you apply IFRS to your situation. The publication is organised by topic and extensively cross-referenced to the standards that are in issue at 1 August 2012 and that apply to an annual period beginning on or after 1 January 2012. To help you plan ahead, we discuss standards that have been issued but are not yet effective and we highlight areas under discussion for potential change.



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