



# **IFRS and XBRL: How to improve Business Reporting through Technology and Object Tracking (Wiley Corporate F&A)**

*Kurt Ramin, Cornelis Reiman*

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International Financial Reporting Standards are increasingly adopted worldwide, and it is critical to understand their place within the global business environment as well as the most up-to-date methods of applying them. In *IFRS and XBRL* Kurt Ramin and Cornelis Reiman, world authorities on IFRS, have condensed the overwhelming flood of available material to present a comprehensive guide to the key components of IFRS, helping to explain why they are a priority for private enterprises and governments alike. The book:

- provides valuable commentary on key components of IFRS which are crucial to local, national and international business decision making
- demonstrates the importance of disclosure checklists
- offers illustrative financial statements arising from IFRS
- looks at recent developments in IFRS, in particular how the standards should be reflected in the narrative report, and what implications they have for sustainability reporting
- explores how business reporting can be improved, for example through the addition of non-financial reporting
- examines the key issue of emerging technology in reporting under IFRS, especially the use of XBRL and the obvious push for a new paradigm whereby object definitions, tracking and valuation offer considerable benefits to the people who produce and rely upon business reports

To complete the picture, the authors examines other standards, and cover important issues such as US GAAP convergence with IFRS, and the important of International Valuation Standards, IFRS and XBRL is the complete guide to the background, current state, and future of International Financial Reporting Standards.

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