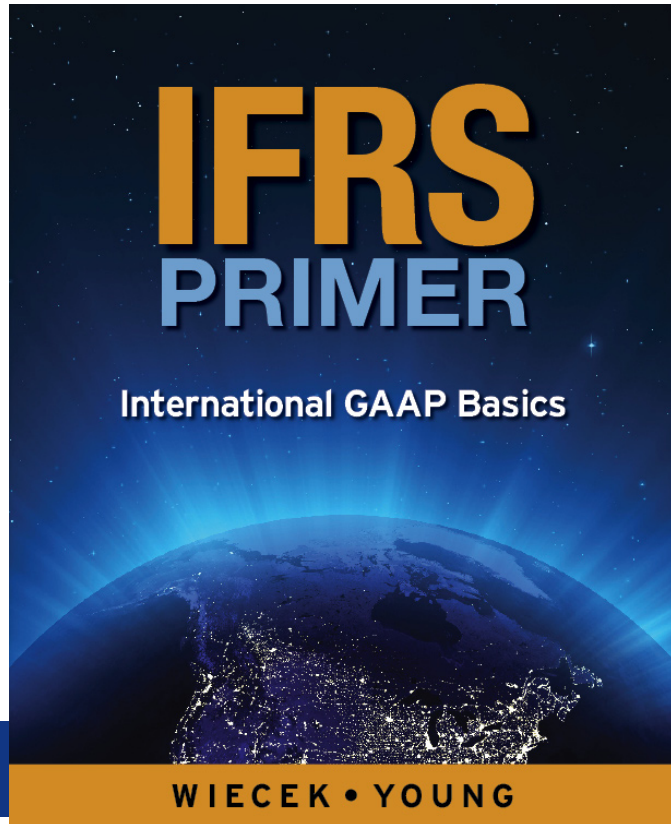


Prepare Your Students for the Future A Roadmap to IFRS



IFRS Primer: International GAAP Basics

Irene M. Wiecek, University of Toronto

Nicola M. Young, Saint Mary's University

Canadian public companies will have to follow International Financial Reporting Standards as of January 1, 2011. We are pleased to inform you that a new publication *IFRS Primer: International GAAP Basics* will be published by John Wiley & Sons Canada, Ltd. in September 2008. This exciting new supplement will serve as a roadmap to provide guidance and a path through the period of transition for both students and instructors. The *IFRS Primer* will cover an introduction to IFRS basics and is a stand-alone volume, which will be a logical supplement for use with existing Canadian or U.S. introductory, intermediate, and advanced financial accounting textbooks. While the chapter content does not directly discuss differences between Canadian accounting standards and IFRS or U.S. standards and IFRS, chapter icons identify where there are significant differences and an appendix explains the major differences.

ISBN: 978-0-470-15888-3 • 352 pp. • Paperback • September 2008
Available in both print and online format

HALLMARK FEATURES:

- Each chapter begins by identifying the specific IFRS section, and its Canadian and U.S. counterparts, followed by a list of other IFRSs related to the chapter topic.
- The content of each chapter generally follows the same headings as used in the IASB statement: objective and scope, recognition, measurement, etc.
- Illustrations and tables are included to enhance students' understanding with walkthrough mini scenarios and mini exercises interspersed throughout the chapter. Short excerpts/note disclosures from actual financial statements prepared under IFRS are provided.
- End of chapter material includes quantitative mini-exercises and qualitative mini-scenarios based primarily on unfamiliar or different requirements than those that exist under Canadian and U.S. GAAP now.
- The Instructor Resource Site will include Instructor's Manual with solutions and Interactive Power Point Slides.

www.wiley.com/canada/ifrs

For more information contact your Wiley Sales Representative

TABLE OF CONTENTS:

Preface

Section 1: Introduction and Reporting Basics

Chapter 1 Introduction and IAS Framework

Chapter 2 Financial Statements and Their Presentation: IAS 1

Chapter 3 Statement of Cash Flows: IAS 7

Chapter 4 Non-current Assets Held for Sale and Discontinued Operations: IFRS 5

Chapter 5 Provisions, Contingent Liabilities and Contingent Assets: IAS 37

Chapter 6 Revenue: IAS 18

Section 2: Non-financial Assets

Chapter 7 Inventories: IAS 2

Chapter 8 Construction Contracts: IAS 11

Chapter 9 Agriculture: IAS 41

Chapter 10 Property, Plant, and Equipment: IAS 16

Chapter 11 Investment Property: IAS 40

Chapter 12 Exploration for and Evaluation of Mineral Resources

Chapter 13 Borrowing Costs: IAS 23

Chapter 14 Accounting for Government Grants and Disclosure of Government Assistance: IAS 20

Chapter 15 Intangible Assets: IAS 38

Chapter 16 Impairment of Assets: IAS 36

Section 3: Financial Assets and Liabilities

Chapter 17 Basic Financial Instruments: IAS 32, IAS 39, and IFRS 7

Chapter 18 Financial Instruments – Recognition and Measurement: IAS 39

Chapter 19 Financial Instruments – Presentation: IAS 32

Chapter 20 Financial Instruments – Disclosures: IFRS 7

Section 4: Special Topics

Chapter 21 Accounting Policies, Changes in Accounting Estimates, and Errors: IAS 8

Chapter 22 Events after the Balance Sheet Date: IAS 10

Chapter 23 Income Taxes: IAS 12

Chapter 24 Leases: IAS 17

Chapter 25 Employee Benefits: IAS 19

Chapter 26 Related Party Disclosures: IAS 24

Chapter 27 Earnings per Share: IAS 33

Chapter 28 Interim Financial Reporting: IAS 34

Chapter 29 Share-based payment: IFRS 2

Section 5: Reporting Entity

Chapter 30 Investments in Associates: IAS 28

Chapter 31 Business Combinations: IFRS 3

Chapter 32 Consolidated and Separate Financial Statements: IAS 27

Chapter 33 Interests in Joint Ventures: IAS 31

Chapter 34 Operating Segments: IFRS 8

Chapter 35 The Effects of Changes in Foreign Exchange Rates: IAS 21

Section 6: Regulated Industries and Specialized Applications

Chapter 36 Accounting and Reporting by Retirement Benefit Plans: IAS 26

Chapter 37 Insurance Contracts: IFRS 4

Chapter 38 Financial Reporting in Hyperinflationary Economies: IAS 29

Chapter 39 First-time Adoption of International Financial Reporting Standards: IFRS 1

Glossary

CICA—IFRS Significant Differences

US GAAP—IFRS Significant Differences

www.wiley.com/canada/ifrs

For more information contact your Wiley Sales Representative