



## METADATA

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### Abstract

The book aims to present the International Accounting Standards in use in their modern evolution as International Financial Reporting Standards. It is aimed at students who already have a basic knowledge of accounting and highlights the differences from existing National Accounting Standards. The structure allows for searching by the accounting concept to which the standards refer, rather than by

the standards themselves, so that it can be both a valuable tool for the professional accountant who is often the reader of books of this type. It also refers to the original sources of the material referred to in it (regulations, directives, laws, etc.). Finally, with solved examples and exercises, as well as multiple-choice questions, it aims to help the reader to consolidate the material.

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