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A Guide to IFRS

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Course Description

International Financial Reporting Standards (IFRS) is the framework used by many publicly traded companies around the world today to report their financial results. With support from important constituencies, the SEC and the FASB have taken several steps toward what will be a major transition from accounting and reporting framework currently in place in the United States to IFRS. In an effort to better understand how convergence will affect financial reporting in the United States, depending on the IFRS implementation action taken by the SEC, this course examines some of the material differences that currently exist between U.S. GAAP and IFRS.

Field of Study	Accounting
Level of Knowledge	Basic to Intermediate
Prerequisite	Basic Accounting
Advanced Preparation	None

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