

Part One: Framework, theory and regulation

- 1 A brief introduction to international financial reporting
- 2 International accounting differences: past and present
- 3 From harmonization to IFRS as globally accepted standards
- 4 The IASB Conceptual Framework and accounting theory
- 5 Accounting and economic perspectives on income and capital
- 6 Current values, mixed values measurement and CPPP accounting
- 7 Fair values, value in use and fulfilment value
- 8 Presentation and disclosure in published financial statements
- 9 Corporate governance
- 10 Business Ethics, CSR, Sustainability Reporting and SRI
- 11 The ethics of the accounting profession

Part Two: Annual financial statements

- 12 Fixed (non-current) tangible assets
- 13 Intangible assets
- 14 Impairment and disposal of assets
- 15 Leases
- 16 Inventories
- 17 Accounting for financial instruments
- 18 Revenue
- 19 Provisions, contingent liabilities and contingent assets
- 20 Income taxes
- 21 Employee benefits and share-based payment
- 22 Changing prices and hyperinflationary economies
- 23 Statement of cash flows
- 24 Disclosure Issues

Part Three: Consolidated accounts and the multinational

- 25 Business combinations
- 26 Consolidated financial statements
- 27 Accounting for associates, joint arrangements and related party disclosures
- 28 Foreign currency translation

Part Four: Financial analysis

- 29 Introduction of interpretation of financial statements
- 30 Interpretation of financial statements
- 31 Techniques of financial analysis