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The Financial Accounting series of books written by Mr. Valix himself is a staple in the study of accountancy here in the Philippines. It offers a concise and comprehensive explanation of the fundamental concepts relating to Financial Accounting and Reporting.

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FINANCIAL ACCOUNTING

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Page 2 SYLLABUS PAPER NO 1: FINANCIAL ACCOUNTING GENERAL OBJECTIVE This paper is intended to equip the candidate with knowledge, skills and attitudes that will enable him/her to prepare financial statements for different entities LEARNING OUTCOMES A candidate who passes this paper should be able to:

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exchange, are not included here. For those requiring preparation for CPA designation, competencies as outlined by the CPA are addressed in this textbook. For a detailed competency map, please contact us at [info@lyryx.com](mailto:info@lyryx.com)."--BCcampus website.

International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an

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- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and

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IFRS 15 (Revenue from Contracts with Customers). • Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases). • Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB ' s Transition Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard. • Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no

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- standard applies to a particular transaction or event.
- Address amended standards and new interpretations issued since the preparation of the 2018 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements.
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