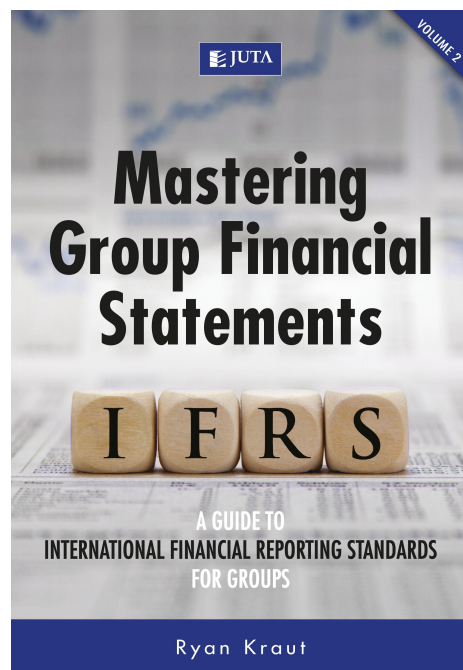


Mastering Group Financial Statements (Volume 2)

Edition:	1st Edition
Publication date:	2019
Author/Editors:	Kraut, R
ISBN:	9781485129851
Format:	Soft Cover
Number of Pages:	734
Retail price:	R877.00 (incl. VAT, excl. delivery.)
Website Link:	juta.co.za/pdf/25685/



About this Publication:

Mastering Group Financial Statements Volume 2 is part of a two-volume set which provides accounting students and practitioners with an invaluable practical guide to the often-complex world of group accounting. The publication gives detailed explanations and numerous practical worked examples, to provide readers with a comprehensive overview of the principles and concepts of International Financial Reporting Standards (IFRS) that underlie group accounting. It therefore serves as a roadmap for preparing group financial statements in varying scenarios in accordance with IFRS.

Volume 2 is an essential resource for understanding the application of IFRS to business combinations, investments in associates and joint arrangements, changes in ownership interests in investments, foreign operations and the group statement of cash flows.

Along with technical group accounting guidance, this text offers practical group accounting exam techniques, intended to minimise the time students spend answering questions and maximise the marks earned. The comprehensive selection of self-assessment questions at the end of each chapter, and online case study questions and solutions, allow students to test their understanding of the subject matter and to sharpen exam technique.

Extensive lecturer support material is available to prescribing institutions, in the form of:

- A large question bank, with solutions, covering second to fourth-year (Honours) level, to be used effectively as:
 - test and exam questions
 - tutorial questions
 - additional classroom examples.
- PowerPoint® slides.
- Solutions to end of chapter questions.

Student and lecturer support and supplementary material is available at <https://juta.co.za/pages/juta-passmasters>.

- Free online access to group financial statement questions
- A comprehensive set of solutions and value-added comments designed specifically to hone exam technique and time management skills

Contents Include:

- CHAPTER 1: IFRS 3 Business Combinations – Advanced Aspects
- CHAPTER 2: Application of the Equity Method: Associates and Joint Ventures
- CHAPTER 3: IFRS 11 Joint Arrangements
- CHAPTER 4: Changes in Investment Ownership Interests through Buying and Selling Shares
- CHAPTER 5: Changes in Investment Ownership Interests Arising from Share Issues and Share Buy-backs
- CHAPTER 6: Foreign Operations
- CHAPTER 7: Group Statement of Cash Flows

Of Interest and Benefit to:

- Undergraduate and post-graduate financial accounting students at universities, universities of technology and private HE institutions
- Practitioners