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Abstracts

IFRS stands for international financial reporting standards. IFRS includes the accounting standards for all the organization, these standards are prepared by an independent organization named as International Accounting Standards Board (IASB). This organization is a non-profit organization (Parmod, 2015). These standards are related to different types of transaction that take place in different organizations, these transactions or events then reported in the financial statements of the company keeping in view the international financial reporting standards. In IFRS there are guidelines and rules for the accountants about how they can manage different type of accounts(Li Eng, 2014). The main objective of IFRS is that all the accounting records of the companies should be same according to rules and regulations, so that there may not be any difficulty understanding the accounting records. IFRS are basically designed for the purpose of having common accounting language for all businesses. If the account records are prepared keeping in mind the IFRS then it is easy to understand the accounting records of different companies or of different countries by a single person(Sung, 2013). Cont... (500 words of this Report)

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