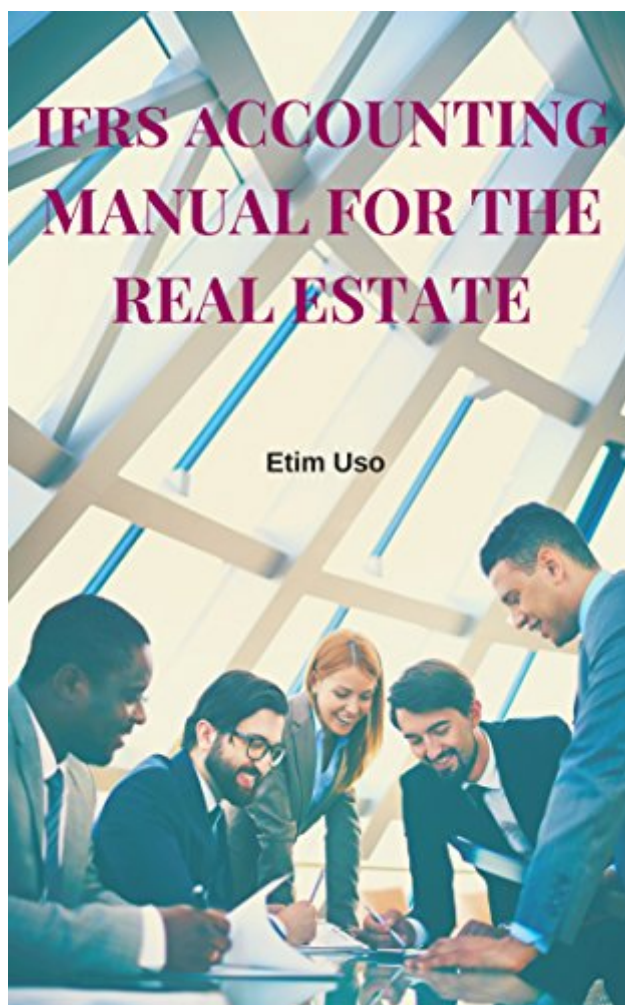


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IFRS ACCOUNTING MANUAL FOR THE REAL ESTATE



Synopsis

The Real Estate sector is a multi-billion dollars industry that will always keep growing despite a few occasional hiccups. This industry requires specialized knowledge, skills and tools in order to manage and sustain it. More often, the information, knowledge and tools required by the practitioners are scattered across different spectrums that span accounting, administration, marketing, investments and finance. The International Accounting Standards Board (IASB), through the International Financial Reporting Standards (IFRS), has issued a number of general Standards and Interpretations that prescribe the criteria for the classification, measurement, recognition and presentation of accounting information for all profit-oriented entities. Although some of these Standards can easily be applied to real estate entities, they are not, however, presented in a way that directly addresses or reflect the peculiar needs of real estate business transactions. This book is an attempt to collate all the Standards and Interpretations that are applicable to real estate entities in one volume and present them in a way that aligns with operational workflow of real estate business. The book is a response to the author's observations and feedbacks while implementing custom information management solution for real estate companies over the past ten years. One of those observations is the absence of literature that can provide guidance and information on IFRS accounting treatments, along with practical book entries, for real estate bookkeeping and accounting. This book is meant to fill that gap. This is not a book on Real Estate investments and finance – it is a financial accounting manual for keeping the books of real estate entities in accordance with the classification, measurement, recognition and presentation rules of the International Financial Reporting Standards (IFRS). It is a practical manual that can be used by anyone in the account department, or by those who are interested in knowing how to apply IFRS to real estate financial transactions. Additional guide has been provided for the design and implementation of effective information management system for the real estate. It is hoped that the book will cater adequately for the bookkeeping and accounting needs of real estate accountants, practitioners and enthusiasts.

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