



## Asset, Complex Asset Non-Current Asset Held for Sale: International Standards (Paperback)

By Ibrahim Amoo Ganiyu

Createspace, United States, 2014. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. Asset is one the major item in the financial statements of an entity, any mistake or incorrect treatment and recognition of asset in the financial statements will affect statement of profit or loss, statement of financial position and statement of cash flow. There is always a need for a comprehensive guide on the correct treatment and recognition of assets especially in our ever changing and continuous development era. This book gives you clear and concise explanation of tangible non-current assets using international accounting standard 16 (IAS 16). It covers the definitions, types, various methods of calculating depreciation, the recognition of depreciation, revaluation and subsequent of assets, treatment of subsequent expenditure on assets, how to account for derecognition of an asset, deferred tax implication on revaluation of an asset and treatment of complex assets, were all discussed with illustrative examples extracted from professional examination questions. Non-current asset held for sales is also discussed in line with international financial reporting standard 5 (IFRS 5). Other reporting standards are also referred to as appropriate. This book covered many areas in some...



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