Index

Introduction

PART 1 FINANCIAL STATEMENTS ANALYSIS MAIN OBJECTIVES AND TOOLS	
Reformulation of Income Statement and Balance Sheet by <i>Alessandro Cortesi</i>	11
2. Ratio Analysis by Alessandro Cortesi	27
PART 2	
IFRS - ACCOUNTING ISSUES	
3. IAS 1 – Presentation of Financial Statements by <i>Paolo Rota</i>	45
4. IAS 2 – Inventories by <i>Stefano Castoldi</i>	69
5. IAS 7 – Statement of Cash Flows by <i>Elena Montani</i>	79
6. IAS 8 – Accounting Policies, Changes in Accounting Estimates	
and Errors by <i>Paolo Rota</i>	97
7. IAS 11 – Construction Contracts by <i>Marco Daverio</i>	111
8. IAS 12 – Income Taxes by Simone Mainoli	125
9. IAS 16 – Property, Plant & Equipment by <i>Umberto Scaccabarozzi</i>	143
10. IAS 17 – Leases by <i>Umberto Scaccabarozzi</i>	153
11. IAS 19 – Employee benefits by <i>Davide Arnaboldi</i>	165
12. IAS 32-39-IFRS 7 – Financial Instruments by <i>Roberto Spiller</i>	187
13. IAS 36 – Impairment of Assets by Ivan Spertini	219
14. IAS 37 – Provisions, Contingent Liabilities and Contingent Assets	
by Stefano Castoldi	249
15. IAS 38 – Intangible Assets by <i>Marco Daverio</i>	259
16. IAS 40 – Investment Properties by Christian Denti	279

7

PART 3 GROUP ACCOUNTING

17. IFRS 10 and other standards – Group Accounting by Patrizia	а
Tettamanzi	293
17.1 Introduction to Group Accounts	293
17.2 International Financial Reporting Standards by IAS/IFRS r	elated to
consolidation accounting	300
17.3 The steps for consolidation accounting	302
17.4 Cases and exercises on consolidation accounting	316
17.5 Consolidating Associates and Joint ventures	323
References	327