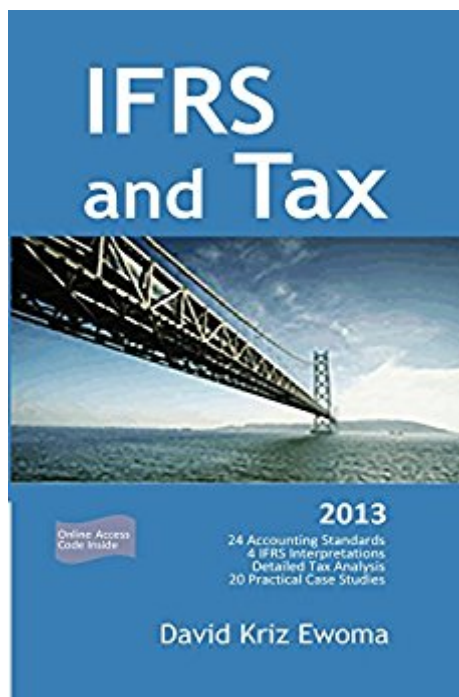




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IFRS And Tax: 24 Accounting Standards; 4 IFRS Interpretations; Detailed Tax Analysis; 20 Practical Case Studies



Synopsis

IFRS and Tax is an exposition of key International Financial Reporting Standards that are applicable to companies in various industries. The book spotlights the implications of adopting IFRS, the impact on business operations, corporate and financial reporting, accounting for taxes and tax filling in Nigeria. The objective is to expose the tax issues that will arise based on the current tax legislations in Nigeria to professionals, Business Owners, Tax Authority and Policy Makers and the need for urgent amendment or alignment of the tax laws with IFRS. Giving that the focus is on taxation, the book succinctly discussed the accounting standards and the tax implications based on the current tax legislations in Nigeria ranging from First Time Adoption, Performance Reporting and Position Reporting. Therein are practical scenarios evaluating the effects of business transactions in financial statement and the tax implications in Nigeria. Accounting for Income Taxes based on the revised standard is also captured. Presentation and disclosure requirements are not discussed. Also accounting standards on business combinations are not covered as there is currently no group taxation in Nigeria.

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