

Full spectrum **IFRS** convergence

The most extensive **international** and **Canadian** interpretations of IFRS available – from one trusted source.

CCH's IFRS for Canada presents every dimension of IFRS with commentary from an international perspective and from a Canadian perspective. It's the IFRS resource of choice of the Auditor General of Canada for good reasons. There's simply no other IFRS research tool as comprehensive and robust. Our online research solution includes:

- All official IFRS documents **continually updated** with **extensive explanatory commentary** in one source
- Fully annotated Standards showing **Prospective Amendments, Proposed Amendments** and **Recent History**, providing the complete picture
- Valuable **research tools, reference features** and **powerful search capabilities** designed to ensure accuracy and efficiency
- **Fully-linked functionality** and thorough **cross-referencing**



CCH's IFRS for Canada Online Subscription

1 IFRS Documents – fully annotated, with real-time updates from the IASB

2 Recent Updates – showing the latest developments across all documents

3 Editorial Notes – prospective, proposed and historical amendments highlighted under current Standards text – showing the latest developments at a glance

4 Related Matter – linked cross-references to additional sources of information

5 Quick References – designed to keep you up to date on developments and find information quickly – critical to saving time and making better decisions

6 Breadcrumb Trail – showing full path and location for quick navigation

7 iGAAP Commentary Features – written from a Canadian perspective with Canadian content highlighted in yellow with red maple leaf icon for easy reference

8 Topic Search – comprehensive search across all document types, or filtered by document type

9 Illustrative Practical Examples – examples and International extracts highlighted in commentary for quick reference

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1 All official IFRS documents

Designed to make your accounting research as easy and efficient as possible, **CCH's IFRS for Canada combines both official IFRS documents with extensive explanatory commentary in one convenient source.** It includes a variety of useful tools, features and search capabilities to keep you up to date and ensure accuracy.

Your online subscription includes the complete International Financial Reporting Standards along with all related documents issued by the International Accounting Standards Board (IASB) – **updated continually as new documents are released.** The Standards are annotated throughout and have fully-linked functionality and thorough cross-references. Editorial notes follow relevant paragraphs, noting:

- **Prospective Amendments** effective as of a future date
- **Proposed Amendments** contained in current Exposure Drafts
- **Recent History** of changes having taken effect
- **IASB Correction Notices** of significant changes to published documents
- **Additional Notes** with other key information on Standards application
- **Related Matter** containing linked cross-references to additional sources of information related to particular Standards paragraphs. Includes references to commentary sections, related paragraphs of IFRSs, Interpretations, IFRIC agenda decisions, first-time adoption rules, IASB and CCH IFRS newsletters, and more.

The Standards are also available in French in PDF format.

2 The international perspective: Manual of Accounting IFRS 2010

The commentary featured in this part of the subscription draws on global expertise to help you deal with the day-to-day task of implementing IFRS, as well as more difficult and complex issues.

Providing practical and thorough guidance on all the IFRSs issued by the IASB, this international perspective:

- is packed full of detailed guidance and clear advice on how groups should prepare their consolidated financial statements in accordance with IFRS, including new Illustrative Corporate Consolidated Financial Statements
- deals with the reporting requirements for interim reports and preliminary announcements
- contains hundreds of practical worked examples and extracts from company reports as well as model IFRS financial statements, which help to illustrate the explanations and show exactly how even the most complex calculations and disclosures should be made

The online format of the *Manual of Accounting IFRS 2010* is updated throughout the year and fully searchable. The commentary is extensively referenced and linked both to and from the underlying Reporting Standards.

The *Manual of Accounting IFRS 2010* is also available on its own as an online subscription, or in book format. Speak to your account manager for details.

CCH's IFRS for Canada Research Solutions

Be certain you're seeing every dimension of IFRS with comprehensive commentary and the most extensive **international** and **Canadian** interpretations available.

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3 The **Canadian** perspective: iGAAP: IFRS for Canada

The comprehensive commentary featured in this part of the subscription is from the popular publication *iGAAP: IFRS for Canada, a comprehensive reference by Deloitte, 2nd edition* (www.deloitteIFRS.ca). Written from a Canadian perspective, and drawing on global IFRS experience, it provides an essential perspective for Canadian practitioners. Commentary is included on each significant Standard, organized topically into chapters, and contains explanatory information, analytical discussions and illustrative examples of the application of IFRSs.

Contained in each chapter of commentary are three value-added features developed specifically for Canadian practitioners:

- **First-time Canadian Readers Guide** designed to provide an overview of individual Standards from a Canadian perspective
- **Summary of Major Differences between Canadian GAAP and IFRS** designed to highlight key areas of change for the Canadian practitioner
- **Implications for Canadian Preparers** section summarizing significant practical implications for Canadian practitioners upon transition

In addition, comments specific to Canada are separately highlighted throughout the content, as are interpretive commentary and examples.

The online format of *iGAAP: IFRS for Canada* is updated throughout the year and fully searchable. The commentary is extensively referenced and linked both to and from the underlying Reporting Standards.

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