

# IFRS Accounting in Progress

---

– from a student perspective

Stefan Schiller  
Simon Lundh  
(eds.)



Linköping University



This book is the result of a written assignment given to students on a masters-level course in advanced accounting at Linköping University. The idea is that students can promote the learning of other students by giving a comprehensive review of a theme or subject matter in an easy-to-read format. That is, the students are given an active teaching and partaking role. The assignment is based on the pedagogical notion of 'students write for students'. From a student's point of view it requires a great commitment in the text, but also in the process of publishing the textbook. To actively participate in the learning process the students are given the opportunity to become co-author of this textbook dealing with the current accounting development. In previous years, the book has spread to other universities, even outside of Sweden, but also to the accounting profession at large.

The present book, IFRS Accounting in Progress – from a student's perspective, is a good case in point. Each chapter includes references, an extensive summary and discussion and analysis sections, which taken together form an integrated whole. The contents of this textbook are organized into five sections. The chapters in Section 1 relates to fair value accounting. Section 2 embraces convergence of accounting standards and auditor's work tasks. Section 3 discusses issues within consolidated accounts. Section 4 encompasses aspects on a selection of exposure drafts which are currently subject of lively debates. The last Section 5, accounts for the up-to-date issues with goodwill.



**Linköping University**

Department of Management and Engineering  
Linköping University  
SE-581 83 Linköping  
Sweden

ISBN: 978-91-7519-654-1