

preparation of the 2018 edition. • Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements. • Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues.

International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context, and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Written by financial reporting professionals from around the world, this guide to reporting under IFRS provides a global perspective, clearly explaining complex technical accounting issues and setting IFRS in a practical context. Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included. The 2020 edition has been fully revised and updated with information on the latest IFRS changes and current issues.

Fundamentals of Mobile Heavy Equipment provides students with a thorough introduction to the diagnosis, repair, and maintenance of off-road mobile heavy equipment. With comprehensive, up-to-date coverage of the latest technology in the field, it addresses the equipment used in construction, agricultural, forestry, and mining industries.

International GAAP 2021 International GAAP 2021 is a detailed guide to interpreting and implementing International Financial Reporting Standards (IFRS). By setting IFRS in a relevant business context, it provides insights on how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EY financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. The book explains complex technical accounting issues clearly by setting IFRS in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. Volume 1 contains the following chapters and sections: International GAAP The IASB's Conceptual Framework Presentation of financial statements and accounting policies Non-current assets held for sale and discontinued operations First-time adoption Consolidated financial statements Consolidation procedures and non-controlling interests Separate and individual financial statements Business combinations Business combinations under common control Investments in associates and joint ventures Joint arrangements Disclosure of interests in other entities Fair value measurement Foreign exchange Hyperinflation Intangible assets Property, plant and equipment Investment property Impairment of fixed assets and goodwill Capitalisation of borrowing costs Inventories Index of extracts from financial statements for all three volumes Index of standards for all three volumes Index for all three volumes This book is printed on acid-free paper, responsibly manufactured from well-managed FSC-certified forests and other controlled sources. This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice. ey.com/igaap

Hydraulic Excavators are subjected to tip-over situations with potential hazardous outcome. The given work analyses the state of the art of tip-over protection methods, including the current mandatory overload protection system. Using methods derived from the area of robotics, an algorithm for use as an assistance system was developed to predict and actively prevent dangerous tip-over situations. The developed method was evaluated in multi-body simulation models and in physical field tests. "This colossal reference book documents the timeless urge to reshape the world, and the machines used to do so from the 1088's to today. From utility tractors and loaders up to the largest diggers and bulldozers, every piece of heavy equipment is listed here by model and manufacturer, making this the most exhaustive book on the world's most hard-working vehicles and machines"--Publisher's description.

Power Shovels is a celebration of the land leviathans that have inhabited the open pit mines over the past century. Due to their massive size and unbelievable capabilities, interest in these machines extends far beyond their role in the extraction of minerals and precious metals. Author Orlemann focuses on the super stripper and loading class of shovels. Discover how the super stripper can remove vast amounts of earth and place it over a football field away. This book reveals design, engineering, manufacture, assembly, and operation of these modern and massive shovels. This proceeding is a compilation of selected papers from the 8th International Workshop of Advanced Manufacturing and Automation (IWAMA 2018), held in Changzhou, China on September 25 - 26, 2018. Most of the topics are focusing on novel techniques for manufacturing and automation in Industry 4.0 and smart factory. These contributions are vital for maintaining and improving economic development and quality of life. The proceeding will assist academic researchers and industrial engineers to implement the concepts and theories of Industry 4.0 in industrial practice, in order to effectively respond to the challenges posed by the 4th industrial revolution and smart factory.

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