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IFRS is short for International Financial Reporting Standards. IFRS is the international accounting framework within which to properly organize and report financial information. It is derived from the pronouncements of the London-based International Accounting Standards Board (IASB). It is currently the required accounting framework in more than 120 countries.

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The principles of accounting help in maintaining consistent and uniform accounts. Every body of accounting follows a set of rules and principles which are accepted by accounting professionals. Three most common accounting principles are AS, GAAP, and IFRS. An overview of these principles has been elaborated below.

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