IFRS - Die wichtigsten Titel

**Blue Book**

**IFRS® Standards - Required 1 January 2020 (Blue Book). 3 Volume Set**
January 2020 - IFRS Foundation, UK
ISBN 9781911629382
Paperback, ca. 4500 p.
c. € 111,50

For accounting periods beginning on 1 January 2020, excluding changes not yet required. This edition contains the IFRS® Standards, incl. IAS® Standards, IFRIC® Interpretations and SIC® Interpretations, as approved for issue up to 31 Dec 2019 and required to be applied on 1 Jan 2020. It does not contain Standards or changes to Standards with an effective date after 1 Jan 2020.

Set of three volumes: Part A (Required Standards and the Conceptual Framework for Financial Reporting), Part B (Accompanying Guidance and IFRS Practice Statements) and Part C (Bases for Conclusions) sold together as one set.

**Annotated IFRS® Standards – Standards required 1 January 2020 (The Annotated Blue Book)**
January 2020 - IFRS Foundation, UK
ISBN 9781911629429
3 paperback volumes, 4800 p.
c. € 148,00

The official printed edition of the text of the International Accounting Standards Board’s authoritative pronouncements required for accounting periods beginning on 1 January 2020. This edition contains the IFRS® Standards, including IAS® Standards, IFRIC® Interpretations and SIC® Interpretations, as approved for issue up to 31 December 2019 and required to be applied on 1 Jan 2020.

It also contains extensive cross-references & other annotations to assist readers’ understanding throughout the text. It does not contain Standards or changes to Standards with an effective date after 1 January 2020.

Set of three volumes: Part A (Required Standards and the Conceptual Framework for Financial Reporting), Part B (Accompanying Guidance and IFRS Practice Statements) and Part C (Bases for Conclusions) sold together as one set.

**Red Book**

**IFRS® Standards - Issued at 1 January 2020 (Red Book). 3 volumes**
March 2020 - IFRS Foundation, UK
ISBN 9781911629467
3 paperback volumes
ca. € 108,00

This is the official printed edition of the authoritative pronouncements of the International Accounting Standards Board as issued at 1 Jan 2020.

This edition contains the Standards as approved by the International Accounting Standards Board for issue up to 31 December 2019. These Standards include changes that are not yet required at 1 January 2020. Readers seeking the text of Standards required for accounting periods beginning on 1 January 2020 (ie all Standards with an effective date on or before 1 January 2020) should refer to the 2020 edition of IFRS® Standards—Required 1 January 2020, which was issued in January 2020.

This edition does not contain Standards or changes to Standards with an effective date after 1 January 2020.

Set of three volumes: Part A (Issued Standards and the Conceptual Framework for Financial Reporting), Part B (Accompanying Guidance and IFRS Practice Statements) and Part C (Bases for Conclusions) sold together as one set.

**The Annotated Issued IFRS® Standards 2020 (Red) – 3 volume set**
March 2020
ISBN 9781911629504
c. € 142,80

Replaces the book previously known as A Guide through IFRS®Standards (Green Book).

This is the official printed edition of the authoritative pronouncements of the International Accounting Standards Board as issued at 1 January 2020, with extensive cross-references and other annotations.

This edition is presented in three parts: • Part A (Issued Standards) contains the IFRS Standards, including IAS® Standards, IFRIC® Interpretations and SIC® Interpretations, together with the Conceptual Framework for Financial Reporting. • Part B

Deloitte iGAAP - Erscheint nicht mehr

Insights into IFRS 2019/20.
KPMG’s Practical Guide to International Financial Reporting Standards
16th edition September 2019 - Sweet & Maxwell, UK
ISBN 9780414072299
2 hardback volumes
ca. € 196,90
ISBN 9780414072282 - ca. € 216,00 (eBook)
ISBN 9780414072275 - ca. € 232,00 (Kombi print + eBook)

Applying IFRS Standards to real transactions and arrangements can be a significant challenge. Insights into IFRS is based on KPMG member firms’ experience of applying IFRS Standards around the world and explains our views on many interpretative issues. We’ve taken the questions that we’ve received and turned them into practical guidance to help you apply IFRS Standards to your situation. The publication is organised by topic and extensively cross-referenced to the standards that are in issue at 1 August 2019 and that apply to an annual period beginning on or after 1 January 2019. To help you plan ahead, we discuss standards that have been issued but are not yet effective and we highlight areas under discussion for potential change.

Key features:
- Provides the insight you need to meet current IFRS requirements.
- Practical guidance for preparing & interpreting financial statements.
- Clear & insightful analysis of technical content. Real-life examples to address issues of practical application. The latest thinking on IFRS while also discussing possible future developments. Looks at general issues such as business combinations and fair value measurement. Discusses specific items in the statement of financial position and statement of profit or loss and OCI. Features special topics such as interim reporting & issues relevant to those making the transition to IFRS. Covers financial instruments.
- Includes appendix of currently effective & forthcoming requirements

Erscheint nicht mehr, die Ausgabe 2018 war die letzte.

International Financial Reporting Standards (IFRS) 2019: Deutsch-Englische Textausgabe der von der EU gebilligten Standards. English & German edition of the official standards approved by the EU
März 2019 - Wiley-VCH, D
Paperback
ISBN 9783527509829
c. € 29,99

Enthält alle IFRS bzw. IAS sowie alle Interpretationen (SICs, IFRICs), die von der Europäischen Union gebilligt und so für kapitalmarktorientierte Unternehmen verpflichtend zu beachten sind.


Die Standards werden in englisch und deutsch synoptisch gegenübergestellt und so ein Vergleich mit dem englischen Original ermöglicht. Dieser muss in Auslegungsfragen herangezogen werden. Enthält Vorwort und Einführung von Professor Dr. Henning Zöllch, HHL-Leipzig Graduate School of Management, und Prof. Dr. Matthias Hendler, Münster.

International GAAP 2020: Generally Accepted Accounting Practice under International Financial Reporting Standards
Ernst & Young LLP
January 2020 - Wiley, USA
ISBN 9781119669944
3 paperback volumes
ca. € 209,00
9781119669937 - E-Pdf, ca. € 165,99
9781119669968 - E-Pub, ca. € 165,99

This is a 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 guide 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. Complex technical accounting issues are explained clearly, and IFRS is set 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.

Manual of Accounting: IFRS - 2020 Supplement
PwC
ISBN 9780754555640
December 2019 – LexisNexis Butterworths, UK
Paperback
ca. € 74,90

The supplement provides complementary guidance on how to prepare financial statements.

PwC
ISBN 97807545557142
January 2020 - LexisNexis Butterworths, UK
3 paperback volumes
ca. € 212,00

NUR das Supplement erscheint für 2020 neu!

Print + eBook
ISBN Z000050851479 - ca. € 269,00

Print + eBook
ISBN Z000050851479 - ca. € 269,00
IFRS 9 is set to replace IAS 39, and many practitioners will need to have comprehensive IFRS coverage from a practical perspective. This book bridges the divide, providing a balanced approach between derivatives expertise and accounting knowledge. It covers the latest standards in a transparent, accountable, and efficient manner. This edition includes IFRS 9 Financial Instruments, explaining likely accounting implications of a proposed transaction on derivatives strategy, in alignment with IFRS 9 standards. Written by a Big Four advisor, this book shares insights from working with companies to minimise the earnings volatility impact of hedging strategies.

Under IFRS, derivatives that do not qualify for hedge accounting may significantly increase earnings volatility. Compliant application of understanding the most recent standards. Wiley IFRS® Standards 2019 offers a complete, up-to-date reference aiding in application of the latest standards in a transparent, accountable, and efficient manner. This edition includes IFRS 9 Financial Instruments.

Wiley Interpretation and Application of IFRS Standards 2019
PKF International Ltd
ISBN 9781119577355
May 2019 - Wiley, UK
Paperback 1016 p.
ca. € 109,00

Wiley IFRS® Standards 2019 is a revised and comprehensive resource that includes the information needed to interpret and apply the most recent IFRS as outlined by the International Accounting Standards Board (IASB). This accessible resource contains a wide range of practical examples as well as invaluable guidance on the expanding framework for unified financial reporting. It provides IFRIC interpretations and directions designed to ensure a clear understanding of the most recent standards. The IFRS standards are ever evolving, therefore it is essential that professionals and students have the information needed to apply the standards correctly in real-world cases. Wiley IFRS® Standards 2019 offers a complete, up-to-date reference aiding in application of the latest standards in a transparent, accountable, and efficient manner. This edition includes IFRS 9 Financial Instruments.

IFRS-Wörterbuch / -Dictionary
Englisch-Deutsch / Deutsch-Englisch.
Glossar / Glossary
Wulf, Inge; Jermakowicz, Eva K.; Eiselt, Andreas
ISBN 9783527502440
2010 - Wiley-VCH, D
Paperback, 228 p.
€ 29,90

The first of its kind to concentrate on terms related to International Financial Reporting Standards (IFRS), this dictionary provides more than mere translations, explaining as it does the keywords like a glossary. In addition, cross-references lead the user quickly and easily to further associated or explanatory terms. In this way, the dictionary is an essential aid to translating and analyzing the IFRS accounts of German companies, while also proving invaluable in drawing up English annual reports or financial reports. A useful, timesaving tool for both German and English speakers.

Illustrative IFRS Consolidated Financial Statements for 2019 Year Ends
PwC
ISBN 9780754556428
July 2019 – Paperback
LexisNexis Butterworths, UK
ca. € 50,60

Presents the sample annual financial reports of a fictional listed company, VALUE IFRS Plc. Illustrates the financial reporting requirements that would apply under IFRS as issued at 31 May 2019. Supporting commentary is also provided.

This latest edition includes:
- Illustrative disclosures to reflect the adoption of IFRS 16 ‘Leases’, to explain the impact of changes in accounting policy. Comparative information for some financial instruments disclosures that were new last year, where comparatives were therefore not required, and a few improvements to other existing disclosures. Appendices incl. illustrative disclosures for IFRS 6, ‘Exploration for & evaluation of mineral resources’ and IAS 41, ‘Agriculture’. A summary of new standards and amendments effective for the first time for years ending 31 December 2019, and of forthcoming requirements

The Impact of IFRS on Industry
Lavi, Mohan R.
ISBN 9781119047582
March 2016 - Paperback, 272 p.
Wiley, UK
ca. € 73,90

The only IFRS reference with specific guidance on applying the standards in a diverse range of industries. Opens with an overview of IFRS and a summary of all standards, then goes into detail on the standards that impact all industries, incl. IAS-40, IFRS 1, IFRS 5. You’ll learn how IFRS applies in specific industries including oil and gas, bioscience, media, infrastructure, financial services, real estate, e-commerce, the service sector, and more. The impact of IFRS on industry gives you the real-world IFRS answers you need.

International Financial Reporting Standards (IFRS) 2018:
Deutsch-Englische Textausgabe der von der EU gebilligten Standards –
English & German edition of the official standards approved by the EU
ISBN 9783527509829
Paperback, 1560 p.
ca. € 29,99
Alle International Financial Reporting Standards (IFRS) bzw. International Accounting Standards (IAS) sowie Interpretationen (SICs, IFRICs), die von der Europäischen Union gebilligt und so für kapitalmarktorientierte Unternehmen verpflichtend sind.

Oxford Dictionary of Accounting
Law, Jonathan
ISBN 9780198743514
5th edition July 2016 - Oxford University Press, UK
Paperback
ca. € 16,80

Over 3,800 entries covering all aspects of accounting, including financial accounting, financial reporting, management accounting, taxation, auditing, corporate finance, and accounting bodies and institutions. Its international coverage includes important terms from UK, US, Australia, India, and Asia-Pacific.

Principles of Group Accounting under IFRS
Krimpmann, Andreas
ISBN 9781118751411
2015 - Wiley, UK
Paperback, 744 p.
ca. € 73,90

In today’s global economy it is very likely that larger companies will have to deal with IFRS when accounting at group level. This book demonstrates the process of applying IFRS accounting standards during the preparation of consolidated financial statements.

The theory of group accounting is explained. The author uses a step-by-step case study of a midsize group to demonstrate the process. This combined approach makes the book doubly useful; not only as a complete guide to the process, also as a convenient reference to resolve specific issues which may arise when consolidating group accounts under IFRS.

As mentioned above three new standards covering Group Accounting will come into force on January 1 2013: Together these three new standards will bring about significant changes in the way that groups of companies produce their accounting and this will be the first book to look at this topic incorporating the new regime. The book will include discussion of Legal requirements for consolidated financial statements; Definition of groups; Preparation of consolidated financial statements; Initial consolidation; Joint ventures; Changes in control; Deconsolidation; Changes in control; Management consolidation; Consolidated Financial statements; GAAP/IFRS comparisons.

IFRS Workbook
4th edition Wiley
9781118638590
Erscheinen unbestimmt, wird ggf. vor Erscheinen neu angekündigt
GAAP

Common US GAAP Issues Facing CPAs
Ramplulla, Renee / AICPA
September 2018
Wiley, USA
Paperback, 288 p.
cia. € 109,00

Are you looking for a review and update of common GAAP issues important to all CPAs? This book covers FASB accounting and reporting developments that apply to all companies. Emphasizing financial statement disclosures in addition to accounting methods, it presents implementation guidelines and disclosure illustrations from actual financial statements. It will prepare you to identify and apply select FASB accounting & reporting guidance. Recall concepts related to FASB project & key points related to disclosure.

Georgiades, George
August 2019 - CCH / Wolters Kluwer USA
2 paperback volumes, 1210 p.
cia. € 472,00

A complete, quick, and valuable reference source for financial statement disclosures and key presentation requirements. Provides over 750 examples of realistic sample footnote disclosures to assist in the preparation of financial statements for an audit, a review, or a compilation engagement. Facilitates compliance with US GAAP by integrating the specific disclosure & key presentation requirements with the sample footnotes. Provides sample disclosures that are technically sound, understandable, comprehensive that cover a variety of scenarios, most common to most unusual. Incorporates all currently effective accounting standards, including those that cover areas of unusual difficulty, such as financial instruments, fair value, business combinations, consolidation, income taxes, pensions, accounting changes, and variable interest entities.

GAAP Guide (2020)
Williams, Jan R.; Canello, Joseph V.; Neal, Terry L.; Weiss, Judith
November 2019 - CCH / Wolters Kluwer USA
2 paperback volumes, 1800 p.
cia. € 499,00

GAAP Guide (2020) provides the most comprehensive resource for understanding and applying authoritative GAAP literature in clear language. Each FASB Accounting Standards Codification pronouncement/topic is discussed in a comprehensive format that makes it easy to understand and implement in day-to-day practice. Examples demonstrate & clarify specific accounting principles. The Guide is organized by ASC Topic, and each chapter contains guidance for both major standards and more narrow transactions to help you quickly locate the information you need. The chapters’ tables of contents list all ASC topics covered, including select industry coverage, and the page on which they begin, and the Index provides a quick page references to the content you need. Content is current and authoritative—written by leaders in the field, with analysis, practice pointers, and illustrations to filter the complexities. The Practice Pointers throughout this edition explicate, in plain English, how to apply the standards just discussed. Observations enrich the discussion by presenting interesting aspects of GAAP, such as conflicts within the authoritative literature. The GAAP Guide satisfies all AICPA peer review standards and requirements.

GAAP Guidebook. 2020 edition
Bragg, Steven M.
ISBN 9781119514305
November 2019 - Accounting Tools / ING, USA
ca. € 36,95

Generally Accepted Accounting Principles (GAAP) are used as the basis for financial reporting. The original GAAP documents span thousands of pages, and so are difficult to research. The GAAP Guidebook solves this problem by condensing the key elements of GAAP into a single volume. It describes each accounting topic, how accounting information is to be disclosed, where to look in the source documents for additional information. Contains hundreds of practical examples that show how to apply GAAP to real-world situations, as well as sample journal entries and usage tips.

GAAP Handbook of Policies and Procedures (2020)
Siegel, Joel G.; Levine, Marc H.; Gureshi, Anique A.; Shim, Jae K.
October 2019 - CCH / Wolters Kluwer USA
ISBN 9780808047964
Paperback, 1800 p.
cia. € 383,00

The most complete and user-friendly source of on-the-job help for applying generally accepted accounting principles in practice. It provides guidance in resolving any issues and problems that the accountant may face day-to-day in applying GAAP.

GAAP Handbook provides many rules of thumb. Content includes informative rules, policies, procedures applicable to CPAs and may be used as a training medium. Contains all important authoritative pronouncements on GAAP with references to ASC codification, the corresponding references to the original literature, including APB Opinions, Accounting Research Bulletins, FASB Statements, Staff Positions, Interpretations, Technical Bulletins, and Concepts, as well as AICPA Statements of Position as an aid. Securities and Exchange Financial Reporting Releases and EITF Issues are also covered when appropriate.

Contains accounting principles, financial reporting presentation requirements, required & recommended disclosures, specialized accounting topics. Includes examples, tables, exhibits, practice aids that demonstrate how to apply GAAP in practice. In some cases, flowcharts are presented to explain the practitioner’s decision process in applying a pronouncement. Current footnotes from annual reports provide clear examples of reporting.

US Master GAAP Guide
Gessock, Richard H.; Gramling, Lawrence
CCH / Wolters Kluwer USA
erscheint nicht mehr, keine Neuauflage

Wiley GAAP 2019 - Interpretation and Application of Generally Accepted Accounting Principles
Flood, Joanne M.
ISBN 9781119511571
May 2019 - Wiley, UK
Paperback 1440 p.
cia. € 135,00

The most comprehensive guide to FASB Codifications, updated with the latest pronouncements. Wiley GAAP 2019 is the essential resource for US GAAP implementation. Covering all codifications by the Financial Accounting Standards Board (FASB) - including the latest updates - this book provides clear explanations and practical examples for real-world application of these dynamic guidelines. Each chapter includes relevant sources of GAAP and expert guidance on interpretation, terminologies, concepts, and applicable rules, while in-depth discussion on the issues surrounding specific pronouncements offers informative perspective for a variety of scenarios.

This user-friendly reference covers every pronouncement currently in effect or being deliberated - including FASB Technical Bulletins, FASB Implementation Guides, AcSEC Practice Bulletins, and AICPA Accounting Interpretations - in a single volume, fully referenced to the FASB Current Text and cross-referenced to the
UK GAAP

Applying New UK GAAP 2019-20:
A Practical Guide to Financial Reporting
ISBN 978178672636
June 2019 - CCH, UK
Paperback, 608 p.
ca. € 139,80

Explains how to apply FRS 102 with worked examples, disclosure suggestions and practical tips on implementation. Takes you through all sections of FRS 102 providing guidance on recognition, measurement, disclosure, presentation requirements of standards. Explaining the requirements in clear, easy to follow commentary with worked examples, disclosure suggestions, and advice on best practice, the book is an ideal companion for accountants preparing or auditing accounts under UK GAAP. Guidance provided to reflect all accounting standards & related legislation. Information is cross-referenced with law and standards so that you can find guidance quickly and easily, saving you valuable, and often chargeable, time.

Deloitte UK GAAP

Manual of Accounting: Narrative Reporting 2020 – eBook (ePUB)
PwC
ISBN 9780754557166
October 2019 – eBook
LexisNexis Butterworths, UK
ca. € 81,50

Providing financial and non-financial information to support the financial statements and provide users with confidence in the quality and sustainability of financial performance, the ‘front half’ comprises strategic report; corporate governance report; directors’ report; directors’ remuneration report. Written by PwC’s UK Assurance Risk & Quality team, this publication is applicable to both quoted and unquoted UK companies and explains the ‘front half’ reporting requirements. Aimed at reporting for periods beginning on or after 1 Jan 2020, the Manual includes the 2019 update to UK Corporate Governance Code, the new Section 172 and stakeholder disclosure requirements.

Manual of Accounting: UK GAAP
PwC
ISBN 9780754556268
Paperback
ca. € 93,50

Providing financial and non-financial information to support the financial statements and provide users with confidence in the quality and sustainability of financial performance, the ‘front half’ comprises strategic report; corporate governance report; directors’ report; directors’ remuneration report. Written by PwC’s UK Assurance Risk & Quality team, this publication is applicable to both quoted and unquoted UK companies and explains the ‘front half’ reporting requirements. Aimed at reporting for periods beginning on or after 1 Jan 2020, the Manual includes the 2019 update to UK Corporate Governance Code, the new Section 172 and stakeholder disclosure requirements.

Manual of Accounting: IFRS for the UK 2020 SET:
2019 Manuals plus 2020 Supplement
PwC
ISBN 9780754555833
December 2019 - LexisNexis Butterworths, UK
3 paperback volumes
ca. € 232,00

(bestellen Sie dieses Set nur dann, wenn Sie nicht bereits die 2 Bände Manual of Accounting: IFRS 2019 haben)

(bestellen Sie dieses Set nur dann, wenn Sie nicht bereits die 2 Bände Manual of Accounting: IFRS 2019 haben)

Manual of Accounting: IFRS for the UK 2019 – print + eBook
Z000050781926
Es gibt keine NA für 2020

Flood, Joanne M.; Anderson, Teresa C.
August 2020 – Wiley, USA
ISBN 9781119529572 (ePUB)
Erscheinet nicht mehr

Streamline financial statement preparation with this cross-referenced guide. Financial Statement Disclosures Manual is a natural complement to Wiley GAAP, providing a complete set of tools for statement preparation. This useful reference is formatted in accordance with FASB Accounting Standards Codification(R) (ASC) schema, with information delineated as Presentation, Assets, Liabilities, Equity, Revenue, Expenses, and Broad Transactions. When used with other Wiley GAAP resources, this arrangement helps users perform additional research and easily find more detailed information on requirements, with disclosures referenced to FASB's ASC. Explicit examples enable easy customization, streamlining the statement preparation process and potentially improving the effectiveness of disclosures with clear presentation of information that is most important to users. Determining the correct wording and presentation formats for disclosures is a time consuming effort. Standards are continually updated, and the latest changes to revenue recognition impact virtually all financial statements.

This is a guide to enhanced disclosure as standardized by FASB, works in conjunction with other Wiley GAAP products to provide a complete professional reference: Find specific GAAP codification and explanations quickly and easily * Get up to speed on the latest developments and updates * Follow references to relevant content in Wiley GAAP and the Disclosure Checklist * Study expertly-prepared examples to understand GAAP applications

Enhanced disclosure requirements have come about in response to accounting scandals, proliferation of complicated instruments, and the pressure toward transparency. Keeping abreast of the latest developments and their applications and requirements is an essential but time-consuming part of the accountant's role. Financial Statement Disclosures Manual simplifies statement preparation by providing complete disclosures information, cross-referenced to relevant GAAP information and tools.

Wiley GAAP

Manual of Accounting: Narrative Reporting 2020 – eBook (ePUB)
PwC
ISBN 9780754557166
October 2019 – eBook
LexisNexis Butterworths, UK
ca. € 81,50

Providing financial and non-financial information to support the financial statements and provide users with confidence in the quality and sustainability of financial performance, the ‘front half’ comprises strategic report; corporate governance report; directors’ report; directors’ remuneration report. Written by PwC’s UK Assurance Risk & Quality team, this publication is applicable to both quoted and unquoted UK companies and explains the ‘front half’ reporting requirements. Aimed at reporting for periods beginning on or after 1 Jan 2020, the Manual includes the 2019 update to UK Corporate Governance Code, the new Section 172 and stakeholder disclosure requirements.

Manual of Accounting: UK GAAP
PwC
ISBN 9780754556268
Paperback
ca. € 93,50

Providing financial and non-financial information to support the financial statements and provide users with confidence in the quality and sustainability of financial performance, the ‘front half’ comprises strategic report; corporate governance report; directors’ report; directors’ remuneration report. Written by PwC’s UK Assurance Risk & Quality team, this publication is applicable to both quoted and unquoted UK companies and explains the ‘front half’ reporting requirements. Aimed at reporting for periods beginning on or after 1 Jan 2020, the Manual includes the 2019 update to UK Corporate Governance Code, the new Section 172 and stakeholder disclosure requirements.

Manual of Accounting: Narrative Reporting 2020 – eBook (ePUB)
PwC
ISBN 9780754557166
October 2019 – eBook
LexisNexis Butterworths, UK
ca. € 81,50

Providing financial and non-financial information to support the financial statements and provide users with confidence in the quality and sustainability of financial performance, the ‘front half’ comprises strategic report; corporate governance report; directors’ report; directors’ remuneration report. Written by PwC’s UK Assurance Risk & Quality team, this publication is applicable to both quoted and unquoted UK companies and explains the ‘front half’ reporting requirements. Aimed at reporting for periods beginning on or after 1 Jan 2020, the Manual includes the 2019 update to UK Corporate Governance Code, the new Section 172 and stakeholder disclosure requirements.
As new UK GAAP begins to be implemented in the UK & Republic of Ireland, this book brings together all aspects of UK company law, accounting standards and auditing standards. Unlike any other title, the book aims to be a practical one-stop-shop which takes the theory contained in accounting and auditing standards and shows how to put it into practice with the help of examples, case studies and real-life excerpts from financial statements. Its aim is not only to inform practitioners what the new standards say, but to interpret the meaning, analyse the differences between old and new GAAP and show the impact of these differences on a balance sheet.

It is also a useful companion to UK Financial Statements: Presentation and Disclosure Requirements; whilst UK Financial Statements focuses on how disclosures should look, the new book focuses on recognition, measurement and auditing. Whilst both books are practical in nature, A Practical Guide to UK Accounting & Auditing Standards is structured like a workbook with an emphasis on how credits and debits are reflected on balance sheets.

Contents:
1: Overview of Companies Act 2006 requirements and UK GAAP
2: Requirements for statutory audit
3: Ethical standards applicable to audit engagements
4: Accounting and audit of intangible fixed assets
5: Accounting and audit of tangible fixed assets
6: Accounting and audit of investments
7: Accounting and audit of inventories and work-in-progress
8: Accounting and audit of trade receivables
9: Accounting and audit of other debtors
10: Accounting and audit of cash and bank balances
11: Accounting and audit of financial instruments
12: Accounting and audit of trade payables
13: Accounting and audit of other creditors
14: Accounting and audit of tax (including deferred tax)
15: Accounting and audit of provisions and contingencies
16: Accounting and audit of pension provisions
17: Accounting and audit of share capital (including share-based payment)
18: Accounting and audit of other reserves
19: Accounting and audit of revenue
20: Accounting and audit of payroll
21: Disclosure and audit of related parties
22: Auditing disclosure notes in the financial statements (including post-balance sheet events)
23: Accounting and audit of consolidated financial statements
24: Accounting and audit of leasing arrangements
25: Foreign currency

Similarities and Differences:
A Comparison of Current UK GAAP New UK GAAP FRS 102 and IFRS
PwC ISBN 9781780438313
£ 20,00 = ca. € 25,50
vergriffen, keine Neuauflage

UK Financial Statements: Presentation and Disclosure Requirements
Collings, Steve
ISBN 9781784515362
October 2016 - Bloomsbury Professional, UK Paperback
ca. € 141,50

Contains model financial statements to illustrate how the disclosure requirements under new UK GAAP (and EU-endorsed IFRS) should be prepared. Offers preparers of financial statements detailed guidance on getting accounts and associated disclosure requirements right under the new reporting framework. Many books offering illustrative financial statements merely focus on the disclosure requirements. This publication aims to be a ‘one-stop-shop’ which focuses on the wider issues around financial statement preparation. Various areas of the Companies Act 2006 require differing levels of disclosure depending on whether the entity is a micro-entity, small company, medium-sized or large business and this book is structured in a way that each type of business is covered in its own chapter, hence making each chapter a standalone chapter depending on the size of the entity concerned.

The ever-increasing complexity of EU-adopted IFRS will also be covered in this book, recognising that listed companies and AIM-listed companies report under EU-adopted IFRS, so requirements applicable to such companies will also be covered, including the complex requirements of IFRS 7 Financial Instruments: Disclosures and with new standards about to be issued in respect of revenue recognition and leases, which are more rigorous than previous IAS 11 Construction Contracts, IAS 17 Leases and IAS 18 Revenue, this publication will include model disclosures under. Real-life financial statements will be used to aid comprehension. In addition detailed explanations of why certain things are done and disclosed will be incorporated within each chapter to enable preparers to understand why they are disclosing certain items.

UK GAAP 2019:
Application of IFRS 100-104 in the UK
Ernst & Young
March 2019 – Wiley, UK
ISBN 9781119558262
ca. € 115,00

A comprehensive guide to interpreting and implementing UK accounting standards, particularly:
FRS 100: Application of Financial Reporting Requirements
FRS 101: Reduced Disclosure Framework - Disclosure exemptions from EU-adopted IFRS for qualifying entities
FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland
FRS 103: Insurance Contracts
FRS 104: Interim Financial Reporting

This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching those accounting standards. Written by the financial reporting professionals from the Financial Reporting Group of Ernst & Young, this book provides a clear explanation of the UK GAAP accounting requirements which apply in 2019 and will prove invaluable in implementing these requirements. It also addresses the requirements of the UK Companies Act and relevant statutory instruments, as well as practical worked examples.

Also available is International GAAP(R) 2019 – a three volume comprehensive guide to interpreting International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insight into how complex practical issues should be resolved in the real world of global financial reporting.

UK GAAP (FRS 101) Illustrative Financial Statements for 2019 Year Ends (ePDF)
PwC
ISBN 9780754557180
January 2020 – LexisNexis Butterworths, UK
eBook
ca. € 15,80

UK GAAP (FRS 102) Illustrative Financial Statements for 2019 Year Ends (ePDF)
PwC
ISBN 9780754557197
January 2020 – LexisNexis Butterworths, UK
eBook
ca. € 25,80